

Annual Report



2022/23

Photograph: Dennis Whisson

PREPARED AND PRESENTED BY:

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Acknowledgement of Country

The Shire of Cunderdin acknowledges the Ballardong people as traditional custodians of this land and their continuing connection to land and community. We pay respect to them, to their culture and to their Elders past and present.

OUR SHIRE

The Shire of Cunderdin is located 158 kilometres east of Perth, and approximately 52 kilometres east of the regional centre of Northam. The Shire covers an area of 1,872 square kilometres and consists of two localities being Cunderdin and Meckering.

Cunderdin townsite contains the majority of the population with 800 residents and Meckering townsite 100. The total population estimations are expected to remain fairly constant over the next ten years.

Features of the Shire include a wide range of recreational facilities, services include the Health and Medical Centre; Cunderdin District High School (K to Year 10); Meckering Primary School (K-6); Cunderdin WA College of Agriculture; the Cunderdin Airfield; the Community Resource Centre, and the Cunderdin Day Care Centre. Within the Shire there are a number of parks and reserves, including O'Connor Park, Cunderdin Hill, Meckering Rose Garden and Youndegin - Woodthorpe.

The Shire of Cunderdin adjoins the local governments of Goomalling, Dowerin and Wyalkatchem to the north, Tammin to the east, Northam to the west and, York and Quairading to the south.

The local economy is reliant on agriculture, with wheat, canola and lupins being the main crops, and sheep production being prominent. Although the local industries and services are based around the agricultural sector, Cunderdin is also home to institutional furniture manufacturing, farm machinery and equipment manufacturing, rural merchandise suppliers, fabrication industries and machinery dealerships. Cunderdin also has one of only six campuses of the Western Australian College of Agriculture in the State.

- Estimated resident population 1,302 with a median age of 37yrs
- Estimated resident Aboriginal and Torres Strait Islander population 41
- Estimated 18.2% between 0-14yrs of age and 17.2% aged over 65yrs
- Gainful employment is enjoyed by almost 60%.
- 485 businesses operate in the Shire of Cunderdin, with 260 of these businesses being in the Agriculture, Forestry and Fishing industry.
- Construction, Manufacturing, Retail Trade, Transport, Rental Hiring and Real Estate Services are the next most prominent businesses.
- 168 businesses employ between 1-4 people and 37 businesses have more than 5 employees.
- Supportive community with 30% of people volunteering in an organisation or group, which is twice the national percentage per capita.

Our Vision

A thriving and progressive community

Our Mission

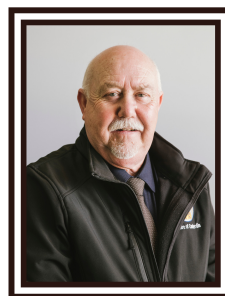
To demonstrate proactive, inclusive and responsible leadership in the provision of facilities, infrastructure and services for our community now and into the future.



OUR COUNCILLORS & STAFF



President
Cr Alison Harris
Term expires: October 2025



Deputy President
Cr Anthony Smith
Term expires: October 2023



Cr William (Sam) Stewart
Term expires: October 2023



Cr Todd Harris
Term expires: October 2023



Cr Bernie Daly
Term expires: October 2023



Cr Norm Jezen
Term expires: October 2025



Cr Natalie Snooke
Term expires: October 2025



Stuart Hobley
Chief Executive Officer



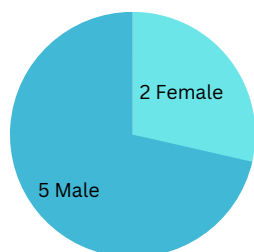
Hayley Byrnes
Deputy Chief Executive Officer



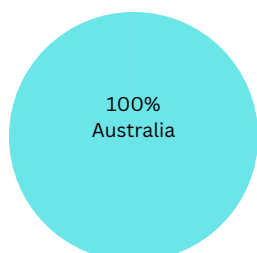
Craig Robertson
Manager of Works & Services

ELECTED MEMBER DEMOGRAPHICS

(Regulation 19B(2)(h) Local Government (Administration) Regulations 1996)



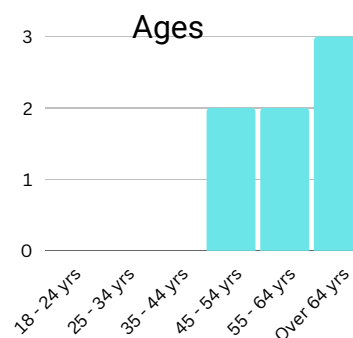
Gender



Country of Birth



Linguistic Background



	Ordinary Council Meeting	Special Council Meeting	Audit Committee Meeting	Local Emergency Management Committee	Bush Fire Emergency Services	Cunderdin Community Trust Meeting
NUMBER OF MEETINGS HELD	11	2	3	3	1	2
ELECTED MEMBER						
President Cr A Harris	11	2	3	1	1	2
Deputy President Cr A Smith	10	2	3	-	-	2
Cr B Daly	9	2	2	-	-	1
Cr T Harris	11	2	3	-	1	2
Cr N Jenzen	8	2	2	-	1	1
Cr W Stewart*	4	0	0	1	-	-
Cr N Snooke	10	1	3	-	-	2

*Councillor only serving partial term.

PRESIDENTS REPORT

The Shire of Cunderdin has had a very busy and productive financial year. The Annual Report for 2022/2023 reflects our commitment to advancing and completing projects, achieving the goals and aspirations contained within our Community Strategic Plan and providing excellent service and care for our residents.

Our outstanding citizens were once again recognised at the annual Australia Day Award Ceremony, with The Cunderdin Mission Shop volunteers receiving the Community Group Award. The Mission Shop provides a valuable service to our community and donates much needed funds to many organisations. Their contribution to our community is greatly appreciated and their recognition was most pleasing.



Another of our citizens to be recognised for valuable service was Councillor Bernie Daly, who was the winner of the 2022 Regional WA Senior of the Year. Since returning to Cunderdin some years ago, Bernie has immersed himself in many community organisations such as The Men's Shed, CMT Seniors Group, Cunderdin CRC and the Cunderdin Gym, and is a respected voice within the senior community. Bernie was a very deserving, though humble winner of this prestigious award.

Volunteering is a vital part of any community, and to this end, the Shire, in conjunction with the RRT, (Rapid Response Team), held an Emergency



Services Volunteer Day in March, to attract and inform prospective community members interested in volunteering for services such as St John's Ambulance and the fire brigade. While the weather wasn't kind that day, the response was encouraging and another day will be planned for next year.

The Cunderdin Museum continues to attract visitors from all over the world. Generally considered one of the best country museums in WA, it operates with just a manager and a few volunteers, (and Boo, of course, the resident museum cat!). Council is keen to lift the profile of the Museum and is looking to enlist more volunteers to ensure the continued success of our iconic building and its collection.

2023 was a year of celebration in Cunderdin with The Back to Cunderdin weekend held in March, acknowledging the 50th anniversary of the Cunderdin Museum and the 75th anniversary of the Cunderdin District High School. Hundreds of past residents made their way back to Cunderdin and enjoyed the many events held over the weekend. It was a nostalgic time with reunions taking place and friendships rekindled. Congratulations go to all those involved in organising a very successful celebration.



I'd like to take this opportunity to recognise the work of the Cunderdin Community Resource Centre. Often in conjunction with the Shire, the CRC provides a valuable service in all sorts of ways. Nowhere is this more apparent than at the annual ANZAC Day services. Up early to arrange the audio and equipment for the Meckering Dawn Service and again later that morning for the Cunderdin service, the CRC works quietly but efficiently in delivering vital services to our community, and we are grateful for their professional and caring service.

The Shire continues to evaluate areas in need of upgrade and identify new project opportunities. The expansion of the light industrial area is proceeding in collaboration with Development WA to attract and encourage new and existing businesses to the area. The road construction of a section of the Meckering/Goomalling Road is now complete. This \$3m project allowed for the upskilling of staff and improvement of existing plant equipment. Further road construction projects are planned for the future. The town halls in both Cunderdin and Meckering received attention this year in an effort to keep long term maintenance at bay.

A considerable cost saving was identified in converting the Cunderdin Waster Transfer Station to a swipe card system. Implementation is nearly complete with the station continuing to be manned while the community familiarise themselves with the system. A fully automated service will soon begin with CCTV monitoring transfer station activity.

Council continues to advocate for the best healthcare provision following the move from hospital-based care in Cunderdin to the primary health- based model. In collaboration with the West Australian Country Health service, the group therapy room at the Health Centre is in the process of being renovated to enable it to house overnight and palliative patients when the need arises. Council is further advocating for a more permanent solution for the provision of these services.

The old hospital site is in the final stages of transfer into the ownership of the Shire. Once completed, plans for housing will commence, providing much needed accommodation. Council is acutely aware of the shortage of all levels of housing within the Shire and has prioritised the provision of quality housing and land development. The old Ian Roberts Lodge has been leased to a local business, providing accommodation for its employees, and now looks much neater and tidier.

The highlight of the year was of course, the opening of our beautifully renovated O'Connor Park. With thanks to Lotterywest for their support, the park has proven to be a roaring success with visitor numbers climbing daily. Our park has become a premier destination for families throughout the Wheatbelt. Sincere thanks go to Liezl and the Shire staff for ensuring a top quality project finished on time and on budget.



It has been a fruitful 12 months and my heartfelt thanks go to my fellow councillors, who have given generously of their time to benefit our community. Council works very cohesively and always has the best interests of the community at the forefront of all decision making. I truly thank my colleagues for their continued support and in particular, my Deputy President, Tony Smith, who is a pleasure to work with, has a sound business knowledge and is always willing to participate.



Council was saddened during the year to farewell sitting Councillor Sam Stewart, of Meckering. Sam passed away after a short illness, and his unique personality and dry sense of humour at council meetings has been missed. Our sincere condolences go to Sam's wife and family.

Council is fully supported by our energetic and experienced administration team. My sincere thanks go to our CEO, Stuart Hobley, who provides stability and leadership to both Council and staff in a very approachable and affable manner. Stuart is constantly looking for ways to improve our community and deliver the best outcomes. One of Stuart's strengths is his demonstrated confidence in his team and his willingness to delegate and allow growth, while providing support and encouragement.

Stuart is very ably supported by our Deputy CEO, Hayley Byrnes, who has a wealth of local knowledge and a high level of expectation.

Hayley's work ethic and desire to achieve for our community is commendable and is reflected in the attitudes and productivity of the staff.

Our outside crew is expertly managed by Craig Robertson who, with his road working experience, has led the Shire through a particularly busy time of road construction and plant replacement. Craig's genial manner has bridged many gaps and even opened up gravel supplies that had been in danger of declining. Craig has overseen a busy 12 months with our technical officer, gardening, outside and cleaning crews all contributing to produce two towns that are the best they can be under tight budgeting, time and staffing constraints.

The 2022/2023 year has been a rewarding one. We have seen several major projects completed, new works commenced, and ideas developed. The Shire of Cunderdin continues to thrive in challenging economic times. My sincere thanks go to all those who have contributed to the success and positivity which is evident throughout our Shire. I am very pleased to present the 2022/2023 Shire of Cunderdin Annual Report. It is a reflection of the hard work and dedication of our staff in providing a community that is prosperous, live-able and safe. I have thoroughly enjoyed the past year working with councillors, staff and community members. In a world that is increasingly challenging, I feel we are indeed fortunate in our little slice of paradise.

Alison Harris
President
Shire of Cunderdin



STRATEGIC & CORPORATE PLANNING



The purpose of the Shire of Cunderdin's Strategic Community Plan and Corporate Business Plan is to provide clear purpose and strategic direction for our Shire. These documents are developed in correlation with the *Local Government (Administration) Regulations 1996* and extensive community consultation.

Activation of the Strategic Plan 2022 - 2032 along with the Corporate Business Plan 2021/22 - 2024/25, is achieved by integrating the identified plan priorities into the Shire of Cunderdin's Annual Budget. This process ensures that projects planned from year to year are in direct relation to the Shire's vision and mission.

Projects are often dictated by resource capacity and budget constraints. Each quarter the Corporate business plan is reviewed by Council to ensure that achievable outcomes are being reached on a consistent basis.

Copies of the Shire of Cunderdin's Strategic Community Plan and Corporate Business Plan are available at any time on the Shires website or hard copies are obtainable from the Administration Office.

FREE EVENT
EMERGENCY SERVICES
OPEN DAY
FRIDAY 31 MARCH 4.30-7.30 PM
Emergency Services Rescue Demonstration!
Free Kids Entertainment!
Bushfire, Fire and Rescue, Ambulance, Police, Youth Cadets, SES, Rapid Relief Team and More!
Meet all the Emergency Services Staff and Volunteers!
We need your help! Come and sign up for the Cunderdin Bushfire Cadets, the Bushfire Brigade, the Fire and Rescue Service or the Ambulance Service.
CUNDERDIN SPORT & RECREATION CENTRE

Cunderdin Community Engagement Café
We want to know your views on the delivery of health services in Cunderdin and surrounds.
The café is an informal way for you to meet with our staff and provide feedback. Your attendance and input are valuable in ensuring health services are meeting your needs and to guide our engagement and communication with community about health services.
We hope to see you there.
Morning tea provided
When: Wednesday 10 May 2023
Where: Cunderdin Recreation Centre
Time: 10.00am - 12.30pm
Get in touch
Please RSVP to Karen Jasper or Stephanie Stevenson for catering purposes (including any dietary requirements) by Friday 5th May 2023
Phone: 08 9635 2222
Email: cunderdin@health.wa.gov.au

Come and celebrate
Australia Day
Community Breakfast
26 JANUARY 2023 | 7.30 TO 9 AM
CUNDERDIN SPORT & REC CENTRE
FREE BREAKFAST | LIVE MUSIC
CITIZEN OF THE YEAR AWARD CEREMONY
Cunderdin Community Resource Centre
Australia Day
Reflected. Respect. Celebrate.
Sponsored by the Australian Government through the National Australia Day Council

1. COMMUNITY AND SOCIAL

1.1 Community members have the opportunity to be active, engaged and connected

"Achieved."

Development and completion of O'Connor Park.

Regular Youth Council meetings and Events.

Fantastic attendance at Australia Day Citizen of the year awards presentations.

"Future"

Completion of the Meckering Memorial park and collaboration with the Cunderdin Community Resource Centre to provide movie nights in Cunderdin and Meckering.



Photographer: Angie Roe



1.2 A healthy and safe community is planned

"Achieved."

Advocation for Cunderdin Health Centre Inpatient Palliative Health Care through regular meetings with WACHS.

CCTV installation with the O'Connor Park Upgrades.

Emergency Services Day held to encourage volunteering within local community Groups. National Road Safety awareness messages advertised and National Road Safety Awareness events for all ages.

"Future"

Planning and budget allocation for CCTV installment in CBD.



1.3 Advocate for the provision of quality health services, health facilities and programs in the Shire

"Achieved."

Support of the WA Country Health Service Community Cafe to encourage communication about the health service needs in Cunderdin. Hosting medical students from Curtin University encouraging their future aspirations to provide medical care in regional areas.

"Future"

Continuing development and maintenance of Sandalwood Village and investigation of further development of age appropriate accommodation.



1.4 Support emergency services planning, risk mitigation, response and recovery

Employment of Community Services Manager to guide Fire Control Officers in the Bushfire Brigades.

"Future"

Construction of desktop workshops for emergency situations at LEMC meeting. Planning for future Emergency Services Open Day.



2. ECONOMY

2.1 Facilitate local business retention and growth

"Achieved."

Acquisition of Ian Roberts Lodge and engaged in a lease agreement with local business for the facility to be utilised for employee accomodation. Transfer of Old Cunderdin Hospital Site to the Shire for future development.

"Future"

Purchase of land for supply to Development WA for Industrial Land Development.

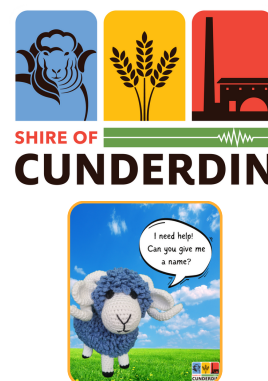
2.2 Renew and improve the visibility of the Shire of Cunderdin brand

"Achieved."

Rebranding of the Shire of Cunderdin Logo. The enhaced logo brings a fresh vibracy for the future whilst retaining precious historical elements. Amplified presence on social media channels.

"Future"

Updating all signage around the Shire to promoting new branding.



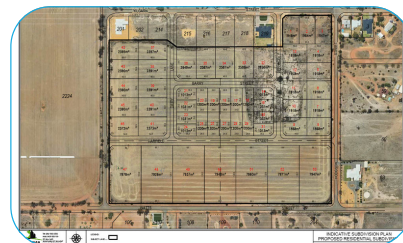
2.3 Build economic capacity

"Achieved."

Purchase of Watts Street land for future community residential growth oportunities.

"Future"

Land purchased for future housing development. Increasing community growth opportunities. .



2.4 Encourage local workforce participation

"Achieved."

Hired Trainee Administration Officer & Trainee Gardener. Worked with the Cunderdin District High School offering student work experience opportunities within the Shire.

"Future"

Continue to encourage participation for local students to participate in work experience within the Shire. Develop further oportunities for trainee employee positions.



3. BUILT ENVIRONMENT

3.1 Safe, efficient and well maintained road infrastructure

"Achieved."

Completion of Meckering Goomalling Road and further advocacy of funding for road network improvements.

"Future"

Actively investigating gravel resources to ensure future road maintenance.



3.2 Enhance connectivity between places

"Achieved."

Renovation to the Sporting and Recreation Centre parking area.

"Future"

Meckering Mosaic Pathway.



3.3 Enhance public spaces and townscapes

"Achieved."

Soft fall at CSRC, Golf club shed, Meckering Apex Park begining works on Meckering Apex park and the outstanding redevelopment of O'Connor Park.

"Future"

Refurbishment of Cunderdin Bowling Greens and rejuvenation of Meckering Hockey Lights.



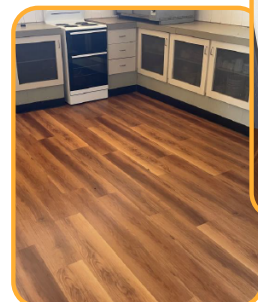
3.4 Protect and preserve heritage

"Achieved."

Capital works projects completed at the Museum, Cunderdin and Meckering Town Halls.

"Future"

Drainage and roofing works at the Cunderdin Museum.



4. NATURAL ENVIRONMENT

4.1 Maintain a high standard of environmental health services

"Achieved."

Health Services Officer completing regular inspections of establishments within the Shire.

"Future"

Campaigning of land owners to keep Department owned land compliant with Bush Fire regulations.

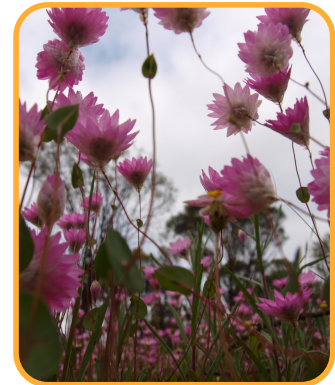
4.2 Conservation of our natural environment

"Achieved."

Blue lupin weeding group organised on Hill.

"Future"

Investigation of options for roadside weed management.



4.3 Demonstrate sustainable practices of waste management

"Achieved."

Upgrades to the Cunderdin Waste Transfer Station with the installation of an automatic gate system.

"Future"

Keep working towards making waste management practices accessible to the community.



5. CIVIC LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

"Achieved."

Hosting Citizenship Ceremonies and welcoming new citizens.

Consistent community engagement always advertised and encouraged.

"Future"

Resourcing into additional media types.



5.2 Forward planning and implementation of plans

"Achieved."

Strong attendance of Councillors to Local Government Week Convention, where Councillors engage in many different forums relevant to supporting the continued growth of the community.

"Future"

Planned Councillor training to include the addition of any new Council members after the 2023 October Ordinary Elections.



5.3 Implement systems and processes that meet legislative and audit obligations

"Achieved."

Completion of the Financial Management, Risk Management, Internal Controls Legislative Compliance Review.

"Future"

Keeping up to date with and implementation of changes in line with the Local Government Reform.



CHIEF EXECUTIVE OFFICERS REPORT

At the Shire of Cunderdin we have a great team of Elected Members and staff who have worked tirelessly for our community throughout 2022/23.

It is with great pleasure that I am able to report that the Shire has received an unqualified Audit Report.

Council adopted the 2022 - 2023 Annual Budget at the Ordinary Council meeting on the 21st July 2022. The proposed budget introduced a 4% increase in rates collected. Minimum rates were set at \$748. Rubbish charges rose by 5% from \$265 to \$278 per service and the rural rubbish charge increased from \$ 77 to \$81.

An outstanding loan principal at the end of the financial year stood at \$895,457 with a total debt servicing costs incurring \$148,835. \$56,343 of this amount was the interest component. Reserve accounts held by the Shire equalled \$1,388,698 at the close of the financial year.



These funds are set aside to assist with long term initiatives including asset management and to offset the cost of major capital projects planned for the future.



There have been a number of significant projects completed within the Shire over the past twelve months.



The redevelopment of O'Connor Park has been an enormous improvement.

The facilities will be enjoyed by numerous families from Cunderdin and surrounding districts.

Road capital and road maintenance works within the Shire of Cunderdin continues to be an ongoing priority. In 2022/23 the works team led by Manager of Works and Servies, Mr Craig Robertson, successfully completed a Wheatbelt Secondary Freight Network project on the Meckering Goomalling Road. This was a large construction program and a great asset to the Shires road network.



During the 2022/23 year the Shire underwent a review of its Councillor Representation. A discussion paper was distributed through the community inviting public comment on the proposed changes to the Councillor Representation. At the closing of the submission process it was decided by Council that the Shire of Cunderdin would reduce the number of Councillors from eight to seven following the October 2023 Local Government Ordinary Elections.

As a Shire we are committed to providing residents with as many services as possible and are always aiming to improve these services. We thank the communities of Meckering and Cunderdin for the support you provide to Council. This support aids in the delivery of safe and inclusive infrastructure, facilities and services.

Progress in and around our town will continue to be a priority over the next 12 months. This progress would not be possible without the Shire of Cunderdin Councillors, Shire President, Cr Alison Harris, Deputy President Tony Smith, Cr Norm Jenzen, Cr Sam Stewart, Cr Todd Harris, Cr Bernie Daly and Cr Natalie Snooke, who are dedicated to the development of our community. The leadership and support you have committed to the Shire of Cunderdin, myself and our organisation as a whole in 2022/23 is commendable.

Stuart Hobley,
Chief Executive Officer

COMMUNITY DEVELOPMENT OFFICER

Throughout the 2022/23 financial year numerous community programs have been held, stimulating and engaging residents within the Shire of Cunderdin. We would like to say a massive thankyou to all businesses, organisations and individuals for their support of these events over the past 12 months and we look forward to building on these alliances in 2022/23 and beyond.

A variety of events and programs are held for our community. The range of activities are intended to connect and be inclusive to the entire population within our district.

Some of the events held in 2022/23 included:

- CMT Seniors "Christmas in July"
- Naidoc Week
- Brad Hogg Bon Fire
- Powerful ladies high tea
- Train Station pick up and drop off for Seniors
- Youth Art Workshops
- Carols in the Park
- Armed for Life Teenager Resilience Workshop
- National Road Safety Week
- Australia Day Celebrations and Citizen of the Year Awards
- Citizenship Ceremonies
- Retro Party - Youth event
- Medical Student Immersion Program
- Movies Under the Stars
- Youth Council leadership camp and events



CUNDERDIN MEMORIAL POOL

Contract Aquatic Services were responsible for keeping our pool in supreme condition over the 2022/23 summer months.

With extensive upgrades completed on the infrastructure at the pool and the addition of a few new attractions, the community thoroughly enjoyed use of the pool from November 2022 to April 2023.

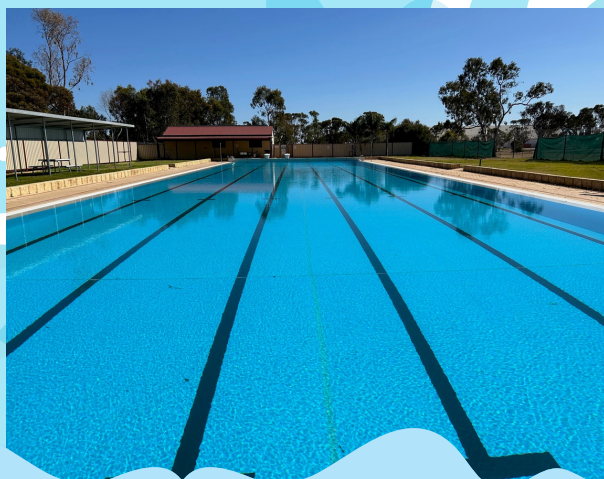
The numbers below indicate the community use of the pool. Additional to these recorded numbers, the pool was also utilised for several free community events. These additional entry numbers come to a total of 1,680 patrons.

Season Passes

41 Family
21 Adult
11 Senior
3 Child

Admissions

1813 Adults
3,204 Children
244 Concessions
353 Minors 5yrs or under
405 Spectators



CUNDERDIN MUSEUM

The Museum is a major attraction and landmark located in the centre of our town.

It takes a tremendous amount of passion and dedication from Shire staff and Cunderdin community volunteers to ensure the Museum doors remain open to the 2,187 people that visited the museum in 2022/23. These visitors consisted of passing tourists and multiple school groups that travel from far and wide to immerse themselves in Cunderdin's diverse history.

2023 marked the 50th Anniversary of the museum opening. This occasion was celebrated on Saturday 11th March where the Museum became a hive of activity. Guests of the reunion were past and present museum volunteers and committee members notably Mrs. Betty Stokes, OAM and Mr. Rupert Weller, founding members of the first Museum Committee. A memorial plaque dedicated to the founding committee members for their tireless efforts in bringing James Stokes' vision of a local museum into reality was unveiled.



FIRE & EMERGENCY SERVICES

The Shire of Cunderdin has three Bush Fire Brigades, Cunderdin, Meckering and Ygnattering consisting of 163 volunteer members. Over the past 12 months the Bush Fire Brigades have participated in:

- Water Bomber Refilling training
- Basic Fire Fighting Training
- Bushfire Cadets

Over \$15,000.00 was spent on Personnel Protective Equipment (PPE) in 2022/23

Incidents attended by the Bush Fire Brigades were:

- 5 Large Bushfires
- 7 Small Bushfires
- 6 Vehicle or other fires
- 1 Rescue & Medical incident
- 7 Road Crash & Rescues



2022/23 CAPITAL PROJECTS



Capital Programs

The Shire provided capital programs amounting to \$1,902,498 in value, funded from a variety of sources including Grants, General Reserve and Reserve funds.

O'Connor Park	\$862,324
Administration Upgrades	\$14,511
Land Purchase - Watts Street	\$282,360
Appliance Trailer	\$10,060
Purchase of Water Truck	\$328,438
Meckering Sporting Club Roof	\$83,187
Pool Project Stage 2	\$97,280

Mower Purchases	\$69,300
Refurbishment of Ian Roberts Lodge	\$50,000
CSRC Playgroud Soft Fall	\$23,500
Disabled Toilet Block Meckering	\$20,380
Works Vehicle	\$39,197
Admin Vehicle	\$21,961

Capital Road Programs

The Shire provided capital roads projects amounting to \$4,024,850 in value, funded from a variety of sources including Grants, General Reserve and Reserve funds.

Meckering - Goomalling Road	\$3,012,622	Reconstruct gravel overlay, replace culverts, widen cement stabilisation and two coat reseal along 6km.
Cunderdin - Minnivale Road	\$283,160	Clearing along both shoulders, gravel overlay, stabilisation and reseal 5km.
Goldfields Road	\$359,407	Clearing along both shoulders, gravel overlay, stabilisation and reseal 5km.
Mt Anne Road	\$200,533	Culvert replacement x 6, clearing along both shoulders, gravel overlay and reseal along 5km.
Council Street	\$131,451	Two coat seal.
Hagboom Road	\$37,677	Verge Mowed and resheeting.

STATUTORY REQUIREMENTS

Local Government is governed by a number of various Acts of Legislation including the following Compliance and Statutory activities required in our annual reporting processes for accountability.

Competitive Neutrality

The principle of Competitive Neutrality is that government business should not enjoy a competitive advantage, or suffer a disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership. Competitive Neutrality should apply to all business activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. The Shire of Cunderdin does not control any business activity with a user pays income in excess of \$200,000.

Public Interest Disclosure

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

The CEO reports that no complaints have been received during the year under review and declares that all obligations under the Public Interest Act and the Local Government Act Section 5.21 have been complied with.

Complaints Register - Elected Members

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

There were no complaints lodged against elected members in the 2022/2023 reporting year.

Record Keeping Plan (State Records Act 2000)

The State Records Act 2000 is an Act to provide for the keeping of State records and for related purposes. Section 19 of the Act requires that government organisations must have a record keeping plan. Record keeping plans set out matters of which records are to be created by the organisation and how it is to keep its records.

Freedom of Information Statement

The Shire of Cunderdin welcomes enquiries for the information held by Council. If information cannot be accessed by less formal means, a freedom of information request can be made by completing a Freedom of Information application form located on the Shire of Cunderdin website. During 2022/23 the Shire recorded nil formal requests for information under the Freedom of Information Act.

Remuneration

Local Government Act 1995 (s.5.53(2)(g)&(i) & Schedule 5.1 cl. 9)

The number of employees of our local government entitled to an annual salary of \$130,000 or more, in the 2022/23 reporting period, is three. The remuneration provided to CEO during the 2022/2023 according to regulation 19B(2) (e) Local Government (Administration) Regulation 1996 is \$211,327.

Councillor fees adopted at the Ordinary Council Meeting, 21st July 2022, are that a President should receive a fee of \$490 per meeting attended, Councillors \$238 per meeting attended and \$118 per committee meeting attended. An additional allowance of \$1,500 to the President and \$250 to the Deputy President.

Disability Access & Inclusion Plan (DAIP)

The Shire of Cunderdin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers.

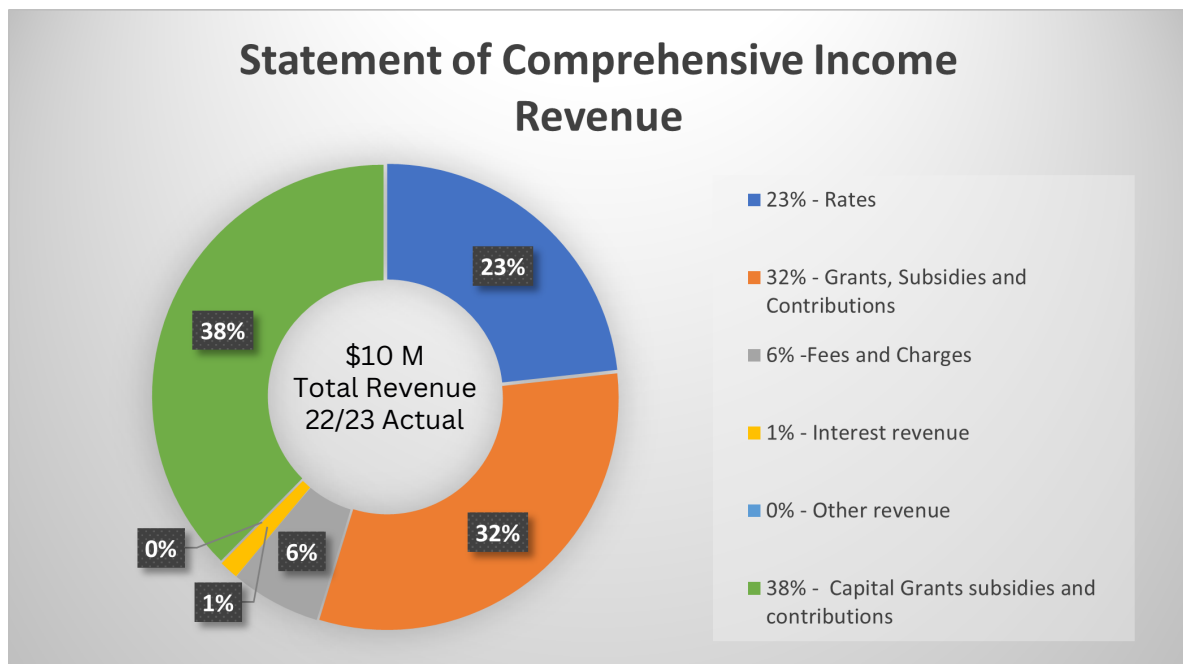
The DAIP is reviewed and reported on annually to the Disability Services Commission.

Shire of Cunderdin's Disability Access and Inclusion Plan is currently in a review process with community consultation completed and the results of which will be compiled to help construct the reviewed DAIP.

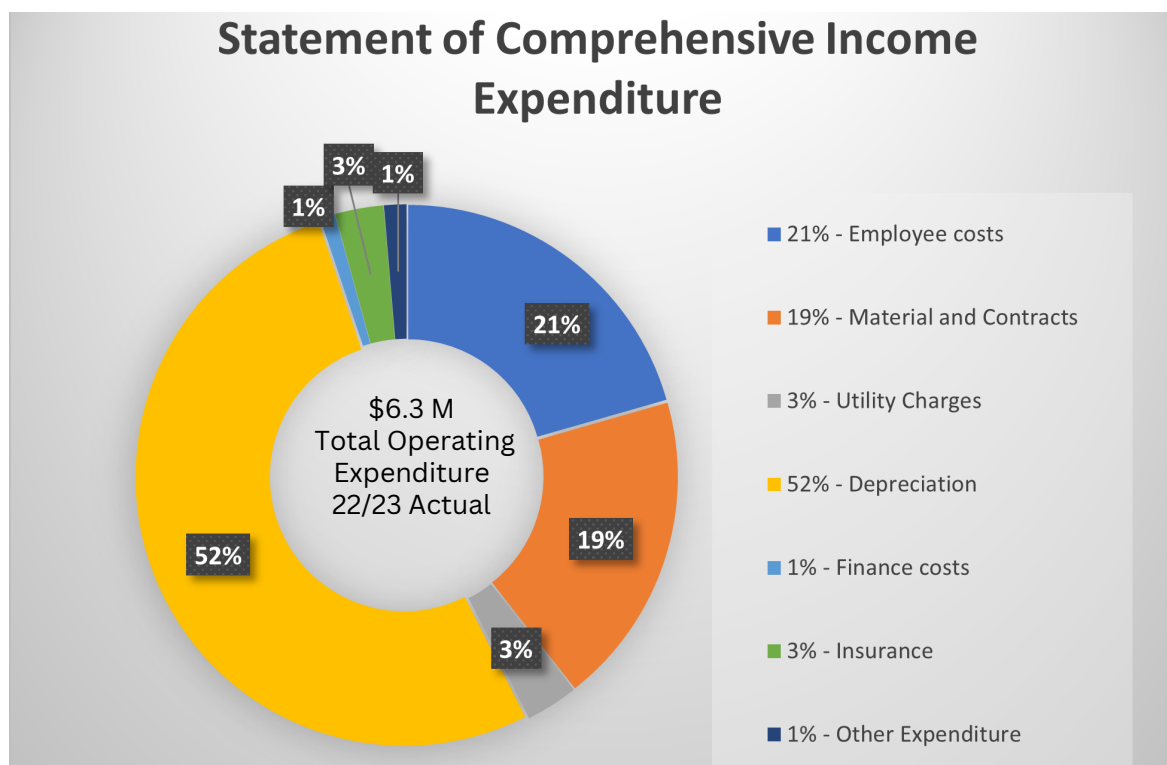


FINANCIAL SUMMARY

Statement of Comprehensive Income - Revenue by Nature or Type



Statement of Comprehensive Income - Expenditure by Nature or Type



ANNUAL FINANCIAL STATEMENTS

SHIRE OF CUNDERDIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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

A regional place that is progressive and will provide opportunities, offering a unique lifestyle and a sense of belonging.

A place that connects people; a place that connects Transport; and a place that connects businesses.

Principal place of business:
37 Lundy Avenue
Cunderdin WA 6407

**SHIRE OF CUNDERDIN
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 Cunderdin 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 22nd day of November 2023

Chief Executive Officer
STUART HOBLEY
Chief Executive Officer
Shire of Cunderdin

Name of Chief Executive Officer



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

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),21	2,327,887	2,326,948	2,137,491
Grants, subsidies and contributions	2(a)	3,152,997	1,203,908	2,339,414
Fees and charges	2(a)	632,069	571,956	513,653
Interest revenue	2(a)	133,681	29,700	41,829
Other revenue	2(a)	0	817,420	19,989
		6,246,634	4,949,932	5,052,376
Expenses				
Employee costs	2(b)	(1,286,391)	(1,769,423)	(1,351,605)
Materials and contracts		(1,179,894)	(2,418,165)	(1,588,745)
Utility charges		(196,625)	(249,143)	(251,280)
Depreciation		(3,270,911)	(3,089,916)	(3,143,176)
Finance costs	2(b)	(56,343)	(50,932)	(58,184)
Insurance		(182,585)	(187,942)	(168,056)
Other expenditure	2(b)	(84,163)	(68,250)	(58,292)
		(6,256,912)	(7,833,771)	(6,619,338)
		(10,278)	(2,883,839)	(1,566,962)
Capital grants, subsidies and contributions	2(a)	3,765,979	2,901,474	3,576,566
Profit on asset disposals		20,843	97,000	65,506
Loss on asset disposals		(500)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	7,682
		3,786,322	2,998,474	3,649,754
Net result for the period		3,776,044	114,635	2,082,792
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	3,433,522
Total other comprehensive income for the period		0	0	3,433,522
Total comprehensive income for the period		3,776,044	114,635	5,516,314

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



SHIRE OF CUNDERDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,890,882	3,092,805
Trade and other receivables	5	165,778	633,543
Other financial assets	4(a)	1,386,844	1,231,979
TOTAL CURRENT ASSETS		6,443,504	4,958,327
NON-CURRENT ASSETS			
Trade and other receivables	5	33,524	26,473
Other financial assets	4(b)	83,666	83,666
Property, plant and equipment	6	18,681,930	19,053,126
Infrastructure	7	98,692,087	96,064,748
TOTAL NON-CURRENT ASSETS		117,491,207	115,228,013
TOTAL ASSETS		123,934,711	120,186,340
CURRENT LIABILITIES			
Trade and other payables	9	335,338	193,793
Other liabilities	10	318,638	425,051
Borrowings	11	78,991	110,742
Employee related provisions	12	248,976	233,145
TOTAL CURRENT LIABILITIES		981,943	962,731
NON-CURRENT LIABILITIES			
Borrowings	11	816,466	877,207
Employee related provisions	12	84,132	70,278
TOTAL NON-CURRENT LIABILITIES		900,598	947,485
TOTAL LIABILITIES		1,882,541	1,910,216
NET ASSETS		122,052,170	118,276,126
EQUITY			
Retained surplus		8,930,893	5,246,558
Reserve accounts	24	1,388,689	1,296,980
Revaluation surplus	13	111,732,588	111,732,588
TOTAL EQUITY		122,052,170	118,276,126

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



SHIRE OF CUNDERDIN
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		3,232,446	1,228,300	108,299,066	112,759,812
Comprehensive income for the period					
Net result for the period		2,082,792	0	0	2,082,792
Other comprehensive income for the period	13	0	0	3,433,522	3,433,522
Total comprehensive income for the period		2,082,792	0	3,433,522	5,516,314
Transfers to reserve accounts	24	(68,680)	68,680	0	0
Balance as at 30 June 2022		5,246,558	1,296,980	111,732,588	118,276,126
Comprehensive income for the period					
Net result for the period		3,776,044	0	0	3,776,044
Total comprehensive income for the period		3,776,044	0	0	3,776,044
Transfers from reserve accounts	24	20,000	(20,000)	0	0
Transfers to reserve accounts	24	(111,709)	111,709	0	0
Balance as at 30 June 2023		8,930,893	1,388,689	111,732,588	122,052,170

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

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

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,442,525	2,211,509
Grants, subsidies and contributions		3,494,810	1,992,539
Fees and charges		546,058	508,838
Interest revenue		133,681	41,829
Goods and services tax received		79,980	100,397
Other revenue		0	19,989
		<u>6,697,054</u>	<u>4,875,101</u>
Payments			
Employee costs		(1,194,599)	(1,276,962)
Materials and contracts		(982,516)	(1,867,490)
Utility charges		(196,625)	(251,280)
Finance costs		(56,343)	(59,549)
Insurance paid		(182,585)	(168,056)
Goods and services tax paid		(214,057)	(42,007)
Other expenditure		(84,163)	(58,292)
		<u>(2,910,888)</u>	<u>(3,723,636)</u>
Net cash provided by (used in) operating activities		3,786,166	1,151,465
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		0	(1,231,977)
Payments for purchase of property, plant & equipment	6(a)	(578,307)	(506,739)
Payments for construction of infrastructure	7(a)	(5,007,954)	(3,622,805)
Capital grants, subsidies and contributions		3,765,979	3,576,566
Proceeds for financial assets at amortised cost		(154,865)	0
Proceeds from sale of property, plant & equipment		79,550	81,506
Net cash provided by (used in) investing activities		(1,895,597)	(1,703,449)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(92,492)	(87,511)
Net cash provided by (used in) financing activities		(92,492)	(87,511)
Net increase (decrease) in cash held		1,798,077	(639,495)
Cash at beginning of year		3,092,805	3,732,300
Cash and cash equivalents at the end of the year	3	4,890,882	3,092,805

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

SHIRE OF CUNDERDIN
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	21	2,327,887	2,326,948	2,137,491
Grants, subsidies and contributions		3,152,997	1,203,908	2,339,414
Fees and charges		632,069	571,956	513,653
Interest revenue		133,681	29,700	41,829
Other revenue		0	817,420	19,989
Profit on asset disposals		20,843	97,000	65,506
Fair value adjustments to financial assets at fair value through profit or loss		0	0	7,682
		6,267,477	5,046,932	5,125,564
Expenditure from operating activities				
Employee costs		(1,286,391)	(1,769,423)	(1,351,605)
Materials and contracts		(1,179,894)	(2,418,165)	(1,588,745)
Utility charges		(196,625)	(249,143)	(251,280)
Depreciation		(3,270,911)	(3,089,916)	(3,143,176)
Finance costs		(56,343)	(50,932)	(58,184)
Insurance		(182,585)	(187,942)	(168,056)
Other expenditure		(84,163)	(68,250)	(58,292)
Loss on asset disposals		(500)	0	0
		(6,257,412)	(7,833,771)	(6,619,338)
Non-cash amounts excluded from operating activities	22(a)	3,263,564	2,992,916	3,096,676
Amount attributable to operating activities		3,273,629	206,077	1,602,902
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,765,979	2,901,474	3,576,566
Proceeds from disposal of assets		79,550	97,000	81,506
		3,845,529	2,998,474	3,658,072
Outflows from investing activities				
Purchase of property, plant and equipment	6(a)	(578,307)	(1,620,000)	(506,739)
Purchase and construction of infrastructure	7(a)	(5,007,954)	(5,106,246)	(3,622,805)
		(5,586,261)	(6,726,246)	(4,129,544)
Amount attributable to investing activities		(1,740,732)	(3,727,772)	(471,472)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	0	200,000	0
Transfers from reserve accounts	24	20,000	400,000	0
		20,000	600,000	0
Outflows from financing activities				
Repayment of borrowings	23(a)	(92,492)	(92,492)	(87,511)
Transfers to reserve accounts	24	(111,709)	(65,000)	(68,680)
		(204,201)	(157,492)	(156,191)
Amount attributable to financing activities		(184,201)	442,508	(156,191)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	2,988,333	3,079,239	2,013,098
Amount attributable to operating activities		3,273,629	206,077	1,602,902
Amount attributable to investing activities		(1,740,732)	(3,727,772)	(471,472)
Amount attributable to financing activities		(184,201)	442,508	(156,191)
Surplus or deficit after imposition of general rates	22(b)	4,337,027	52	2,988,337

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

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

1. BASIS OF PREPARATION

The financial report of Shire of Cunderdin which is a class 4 local government comprises of 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 25 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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,327,887	0	2,327,887
Grants, subsidies and contributions	3,152,997	0	0	0	3,152,997
Fees and charges	632,069	0	0	0	632,069
Interest revenue	0	0	0	133,681	133,681
Capital grants, subsidies and contributions	0	3,765,979	0	0	3,765,979
Total	3,785,066	3,765,979	2,327,887	133,681	10,012,613

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,137,491	0	2,137,491
Grants, subsidies and contributions	2,339,414	0	0	0	2,339,414
Fees and charges	513,653	0	0	0	513,653
Interest revenue	0	0	38,149	3,680	41,829
Other revenue	0	0	0	19,989	19,989
Capital grants, subsidies and contributions	0	3,576,566	0	0	3,576,566
Total	2,853,067	3,576,566	2,175,640	23,669	8,628,942

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account funds	44,865	3,680
Trade and other receivables overdue interest	88,816	38,149
	<u>133,681</u>	<u>41,829</u>

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$28,200.

The 2023 original budget estimate in relation to:
Charges on instalment plan was \$5,500.

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	32,000	29,200
- Other services – grant acquittals	2,300	1,600
	<u>34,300</u>	<u>30,800</u>
Employee Costs		
Employee benefit costs	1,286,391	1,351,605
Other employee costs	0	0
	<u>1,286,391</u>	<u>1,351,605</u>
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	56,343	58,184
	<u>56,343</u>	<u>58,184</u>
Other expenditure		
Sundry expenses	84,163	58,292
	<u>84,163</u>	<u>58,292</u>

SHIRE OF CUNDERDIN
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	4,890,882	3,092,805
Total cash and cash equivalents	4,890,882	3,092,805
Held as		
- Unrestricted cash and cash equivalents	4,570,399	2,602,753
- Restricted cash and cash equivalents	320,483	490,052
14	4,890,882	3,092,805

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023	2022
	\$	\$
Financial assets at amortised cost	1,386,844	1,231,979
	1,386,844	1,231,979
Other financial assets at amortised cost		
Term deposits	1,386,844	1,231,979
	1,386,844	1,231,979
Held as		
- Restricted other financial assets at amortised cost	1,386,844	1,231,979
14	1,386,844	1,231,979

(b) Non-current assets

Financial assets at fair value through profit or loss	83,666	83,666
	83,666	83,666
Financial assets at fair value through profit or loss		
Local Government House Trust	81,490	81,490
Cunderdin Co-Operative Shares	2,176	2,176
	83,666	83,666

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 (see Note 20 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

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

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

SHIRE OF CUNDERDIN
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	179,943	296,255
Trade receivables	76,633	524,859
GST receivable	52,769	42,007
Allowance for credit losses of rates and statutory receivables	(143,567)	(229,578)
	165,778	633,543
Non-current		
Rates and statutory receivables	33,524	26,473
	33,524	26,473

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

6. 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	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
Balance at 1 July 2021	2,504,889	10,850,792	13,355,681	9,655	2,612,314	15,977,650
Additions	0	0	0	35,559	471,180	506,739
Disposals	0	0	0	0	(16,000)	(16,000)
Revaluation increments / (decrements) transferred to revaluation surplus	516,410	2,898,921	3,415,331	0	0	3,415,331
Depreciation	0	(520,986)	(520,986)	(6,866)	(302,742)	(830,594)
Balance at 30 June 2022	3,021,299	13,228,727	16,250,026	38,348	2,764,752	19,053,126
Comprises:						
Gross balance amount at 30 June 2022	3,021,299	29,178,722	32,200,021	216,288	4,510,088	36,926,397
Accumulated depreciation at 30 June 2022	0	(15,949,995)	(15,949,995)	(177,940)	(1,745,336)	(17,873,271)
Balance at 30 June 2022	3,021,299	13,228,727	16,250,026	38,348	2,764,752	19,053,126
Additions	282,361	161,824	444,185	9,670	124,452	578,307
Disposals	0	0	0	(500)	(58,706)	(59,206)
Depreciation	0	(565,324)	(565,324)	(10,295)	(314,678)	(890,297)
Balance at 30 June 2023	3,303,660	12,825,227	16,128,887	37,223	2,515,820	18,681,930
Comprises:						
Gross balance amount at 30 June 2023	3,303,660	29,340,546	32,644,206	219,798	4,550,223	37,414,227
Accumulated depreciation at 30 June 2023	0	(16,515,319)	(16,515,319)	(182,575)	(2,034,403)	(18,732,297)
Balance at 30 June 2023	3,303,660	12,825,227	16,128,887	37,223	2,515,820	18,681,930

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

6. 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	Independent Valuation	June 2022	Price per hectare
Buildings	3	Cost Approach using current replacement cost	Independent Valuation	June 2022	Cost of components used to create the assets and conditon based on estimates.
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	N/A	N/A	Cost	N/A	N/A
Plant and equipment	N/A	N/A	Cost	N/A	N/A

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

7. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure- bridges	Other infrastructure - footpaths	Other infrastructure - airports	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	82,122,385	1,271,780	389,910	5,991,369	4,960,892	94,736,336
Additions	3,081,178	0	0	0	541,627	3,622,805
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	18,190	18,190
Depreciation	(1,836,424)	(49,800)	(21,475)	(98,275)	(306,608)	(2,312,582)
Balance at 30 June 2022	83,367,139	1,221,980	368,435	5,893,094	5,214,101	96,064,749
Comprises:						
Gross balance at 30 June 2022	140,836,049	2,490,000	859,022	18,872,000	9,873,589	172,930,660
Accumulated depreciation at 30 June 2022	(57,468,910)	(1,268,020)	(490,587)	(12,978,906)	(4,659,488)	(76,865,911)
Balance at 30 June 2022	83,367,139	1,221,980	368,435	5,893,094	5,214,101	96,064,748
Additions	4,024,850	0	0	0	983,104	5,007,954
Depreciation	(1,898,047)	(49,800)	(21,476)	(97,704)	(313,589)	(2,380,616)
Balance at 30 June 2023	85,493,942	1,172,180	346,959	5,795,390	5,883,616	98,692,086
Comprises:						
Gross balance at 30 June 2023	144,860,899	2,490,000	859,022	18,872,000	10,856,693	177,938,614
Accumulated depreciation at 30 June 2023	(59,366,957)	(1,317,820)	(512,063)	(13,076,610)	(4,973,077)	(79,246,527)
Balance at 30 June 2023	85,493,942	1,172,180	346,959	5,795,390	5,883,616	98,692,087

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

7. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost Approach using current replacement cost	Independent Valuation	June 2020	Cost of components used to create the assets and condition based on estimates.
Other infrastructure- bridges	3	Cost Approach using current replacement cost	Independent Valuation	June 2020	Cost of components used to create the assets and condition based on estimates.
Other infrastructure -footpaths	3	Cost Approach using current replacement cost	Independent Valuation	June 2020	Cost of components used to create the assets and condition based on estimates.
Other infrastructure - airports	3	Cost Approach using current replacement cost	Independent Valuation	June 2019	Cost of components used to create the assets and condition based on estimates.
Other infrastructure	3	Cost Approach using current replacement cost	Independent Valuation	June 2019	Cost of components used to create the assets and condition based on estimates.

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

8. 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
Land	Not Depreciated
Buildings	30 to 75 years
Furniture and equipment	5 to 20 years
Plant and equipment	4 to 15 years
Infrastructure - roads	15 to 120 years
Other infrastructure- bridges	50 years
Other infrastructure -footpaths	10 to 80 years
Other infrastructure - airports	10 to 30 years
Other infrastructure	5 to 50 years
Other infrastructure - Urban stormwater drainage	5 to 80 years
Other infrastructure -parks and ovals	10 to 40 years
Other infrastructure -sewerage	60 to 100 years
Other infrastructure -townscape	25 to 35 years
Other infrastructure -laneways	20 to 80 years

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

8. 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 and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at 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 and infrastructure 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 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.

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

9. TRADE AND OTHER PAYABLES

Current

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

2023	2022
\$	\$
208,727	30,473
37,249	31,874
54,071	36,439
0	58,084
1,227	858
10,076	11,521
23,988	24,544
335,338	193,793

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

10. OTHER LIABILITIES

Current

Contract liabilities

	2023	2022
	\$	\$
	318,638	425,051
	318,638	425,051
Reconciliation of changes in contract liabilities		
Opening balance	425,051	214,576
Additions	318,638	425,051
Revenue from contracts with customers included as a contract liability at the start of the period	(425,051)	(214,576)
	318,638	425,051

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.

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

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

11. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		78,991	816,466	895,457	110,742	877,207	987,949
Total secured borrowings	23(a)	78,991	816,466	895,457	110,742	877,207	987,949

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 Cunderdin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Cunderdin has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 23(a).

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

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	143,745	141,199
Long service leave	105,231	91,946
	248,976	233,145
Total current employee related provisions	248,976	233,145
Non-current provisions		
Employee benefit provisions		
Long service leave	84,132	70,278
	84,132	70,278
Total non-current employee related provisions	84,132	70,278
Total employee related provisions	333,108	303,423

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

13. REVALUATION SURPLUS

	2023 Opening Balance	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,791,300	2,791,300	2,274,890	516,410	2,791,300
Revaluation surplus - Buildings	7,548,982	7,548,982	4,650,061	2,898,921	7,548,982
Revaluation surplus - Plant and equipment	1,406,509	1,406,509	1,406,509	0	1,406,509
Revaluation surplus - Infrastructure - roads	86,590,103	86,590,103	86,590,103	0	86,590,103
Revaluation surplus - Other infrastructure- bridges	1,553,380	1,553,380	1,553,380	0	1,553,380
Revaluation surplus - Other infrastructure -footpaths	143,634	143,634	143,634	0	143,634
Revaluation surplus - Other infrastructure - airports	6,683,159	6,683,159	6,683,159	0	6,683,159
Revaluation surplus - Other infrastructure	5,015,521	5,015,521	4,997,331	18,190	5,015,521
	111,732,588	111,732,588	108,299,067	3,433,521	111,732,588

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

14. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	320,483	490,052
- Financial assets at amortised cost	4	1,386,844	1,231,979
		<u>1,707,327</u>	<u>1,722,031</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	1,388,689	1,296,980
Contract liabilities	10	318,638	425,051
Total restricted financial assets		<u>1,707,327</u>	<u>1,722,031</u>

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

Credit card limit	10,000	10,000
Credit card balance at balance date	(807)	(1,781)
Total amount of credit unused	<u>9,193</u>	<u>8,219</u>
Loan facilities		
Loan facilities - current	78,991	110,742
Loan facilities - non-current	816,466	877,207
Total facilities in use at balance date	<u>895,457</u>	<u>987,949</u>
Unused loan facilities at balance date	0	0

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

16. CONTINGENT LIABILITIES

The Shire had no contingent liabilities to disclose at the end of the reporting period.

17. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	318,638	0
- plant & equipment purchases	397,738	0
	716,376	0
Payable:		
- not later than one year	716,376	0

Capital commitment relates to the O'Connor Park redevelopment project and the purchase of a Water Truck and 2 Deck Mowers.

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

18. 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	0	1,500	0
President's meeting attendance fees	6,370	6,370	5,348
	6,370	7,870	5,348
Deputy President's annual allowance	0	750	0
Deputy President's meeting attendance fees	2,856	3,094	2,856
	2,856	3,844	2,856
All other council member's meeting attendance fees	11,662	15,470	16,254
	11,662	15,470	16,254
18(b)	20,888	27,184	24,458

(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	434,582	408,601
Post-employment benefits	42,509	37,967
Employee - other long-term benefits	40,980	37,746
Council member costs	20,888	24,458
18(a)	538,959	508,772

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

18. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	0	9,007

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 18(a) and 18(b)
- ii. Other Related Parties*
 An entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered to be related parties.
- iii. Entities subject to significant influence by the Shire*
 There were no such entities requiring disclosure during the current or previous year.

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

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period.

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

20. 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 CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RATING INFORMATION

(a) General Rates

RATE TYPE				2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Actual Total Revenue
Residential	Gross rental valuations	0.09883	404	5,678,772	561,205	714	561,919	561,205	0	561,205
Rural	Unimproved valuations	0.00691	268	224,683,000	1,552,784	7,013	1,559,797	1,552,785	0	1,552,785
Total general rates			672	230,361,772	2,113,989	7,727	2,121,716	2,113,990	0	2,113,990
Minimum payment		Minimum Payment \$								
Residential	Gross rental valuations	778	108	310,948	84,024	0	84,024	84,025	0	84,025
Rural	Unimproved valuations	778	114	7,020,500	88,692	0	88,692	88,692	0	88,692
Mining	Unimproved valuations	778	17	255,744	13,226	0	13,226	13,226	0	13,226
Total minimum payments			239	7,587,192	185,942	0	185,942	185,943	0	185,943
Total general rates and minimum payments			911	237,948,964	2,299,931	7,727	2,307,658	2,299,933	0	2,299,933
Ex-gratia Rates		Rate in								
		0.0723	373,650	27,015	27,015	0	27,015	27,015	0	27,015
Total amount raised from rates (excluding general rates)			373,650	27,015	27,015	0	27,015	27,015	0	27,015
Discounts							(6,786)			(91,065)
Total Rates							2,327,887			2,326,948

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

*Rateable Value at time of raising of rate.

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

22. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2021/22
	(30 June 2023)	(30 June 2023)	(30 June 2022)
	Carried Forward)	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	(20,843)	(97,000)	(65,506)
Less: Movement in liabilities associated with restricted cash	6,191		
Less: Fair value adjustments to financial assets at fair value through profit or loss	0		(7,682)
Add: Loss on disposal of assets	500	0	0
Add: Depreciation	3,270,911	3,089,916	3,143,176
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	0		
Pensioner deferred rates	(7,049)		
Employee benefit provisions	13,854		26,688
Non-cash amounts excluded from operating activities	3,263,564	2,992,916	3,096,676
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (1,388,689)	(958,299)	(1,296,980)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	11 78,991	91,590	110,742
- Employee benefit provisions	185,168	178,440	178,975
Total adjustments to net current assets	(1,124,530)	(688,269)	(1,007,263)
Net current assets used in the Statement of Financial Activity			
Total current assets	6,443,504	1,543,582	4,958,327
Less: Total current liabilities	(981,943)	(873,513)	(962,731)
Less: Total adjustments to net current assets	(1,124,530)	(688,269)	(1,007,263)
Surplus or deficit after imposition of general rates	4,337,027	(18,200)	2,988,333

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

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2021	During 2021-22	Repayments During 2021-22	June 2022	During 2022-23	Repayments During 2022-23	30 June 2023	July 2022	During 2022-23	Repayments During 2022-23	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing Project Loan	77	0	0	0	0	0	0	0	0	200,000	0	200,000
Community Recreation Centre	76	989,821	0	(54,829)	934,992	0	(57,734)	877,258	937,692	0	(57,734)	879,958
Ettamogah Pub	73	50,456	0	(19,252)	31,204	0	(20,480)	10,724	32,355	0	(20,480)	11,875
Ettamogah Pub	74	35,183	0	(13,430)	21,753	0	(14,278)	7,475	22,512	0	(14,278)	8,234
Total		1,075,460	0	(87,511)	987,949	0	(92,492)	895,457	992,559	200,000	(92,492)	1,100,067
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				
						\$	\$	\$				
Community Recreation Centre		76	WATC	2.62%	15/04/2034	(46,865)	(45,100)	(53,294)				
Ettamogah Pub		73	WATC	3.14%	14/08/2023	(1,525)	(337)	(2,892)				
Ettamogah Pub		74	WATC	3.11%	14/08/2023	(1,053)	(233)	(1,998)				
Guarantee Fee			WATC			(6,900)	0	0				
Total						(56,343)	(45,670)	(58,184)				
Total Finance Cost Payments						(56,343)	(45,670)	(58,184)				

* WA Treasury Corporation

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

24. 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) Leave reserve	178,977	6,191	0	185,168	178,442	0	0	178,442	178,442	535	0	178,977
(b) Plant Replacement	55,250	1,911	0	57,161	55,085	0	0	55,085	55,085	165	0	55,250
(c) Airfield	115,839	15,859	(20,000)	111,698	115,493	0	0	115,493	115,493	346	0	115,839
(d) Community Bus	20,451	4,007	0	24,458	20,390	0	0	20,390	20,390	61	0	20,451
(e) Asset Replacement	252,658	707	0	253,365	251,903	0	0	251,903	251,903	755	0	252,658
(f) Buildings	458,450	8,740	0	467,190	457,081	0	(400,000)	57,081	457,081	1,369	0	458,450
(g) Cunderdin Museum	17,274	17,443	0	34,717	17,267	15,000	0	32,267	2,267	15,007	0	17,274
(h) Sporting Surfaces Replacement	107,901	23,732	0	131,633	107,638	20,000	0	127,638	87,639	20,262	0	107,901
(i) Age Appropriate Accommodation	90,180	33,119	0	123,299	90,000	30,000	0	120,000	60,000	30,180	0	90,180
	1,296,980	111,709	(20,000)	1,388,689	1,293,299	65,000	(400,000)	958,299	1,228,300	68,680	0	1,296,980
	1,296,980	111,709	(20,000)	1,388,689	1,293,299	65,000	(400,000)	958,299	1,228,300	68,680	0	1,296,980

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Plant Replacement	To be used to fund acquisition, disposal and maintenance of plant and equipment.
(c) Airfield	To be used to fund acquisition, disposal and maintenance of property, buildings, plant and equipment associated with the Cunderdin airfield
(d) Community Bus	To be used to fund acquisition, disposal and maintenance of the community bus
(e) Asset Replacement	To provide the replacement of necessary equipment, furniture and infrastructure comprising of roads, drains, footpaths and recreation assets.
(f) Buildings	To be used to fund acquisition, disposal and maintenance of land and Buildings
(g) Cunderdin Museum	To be used to fund exhibitions and upgrades to the Cunderdin Museum.
(h) Sporting Surfaces Replacement	To be used to fund the replacement of the tennis and bowling surfaces in Cunderdin and Meckering.
(i) Age Appropriate Accommodation	To be used to fund the ongoing maintenance and upgrades of Sandalwood Village and other Aged Accommodation.

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

25. 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
	\$	\$	\$	\$
Working Trust	2,643	2,462	0	5,105
Community Centre Trust	0	22,162	(22,162)	0
Community Centre Trust Term Deposit	540,799	40,312	0	581,111
	543,442	64,936	(22,162)	586,216

INDEPENDENT AUDITORS REPORT



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023

Shire of Cunderdin

To the Council of the Shire of Cunderdin

Opinion

I have audited the financial report of the Shire of Cunderdin (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 Cunderdin 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.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 November 2023