

Annual Report



2023/24

SHIRE OF CUNDERDIN
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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, and a total Shire population of 1,200. 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, Meckering Memorial 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 1,200 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

To be a thriving and progressive community.

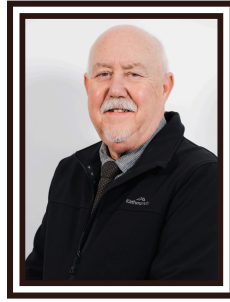
Our Mission

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 2027



Cr Norm Jenzen
Term expires: October 2025



Cr Todd Harris
Term expires: October 2027



Cr Bernie Daly
Term expires: October 2027



Cr Holly Godfrey
Term expires: October 2025



Cr Natalie Snooke
Term expires: October 2025



Stuart Hobley
Chief Executive Officer



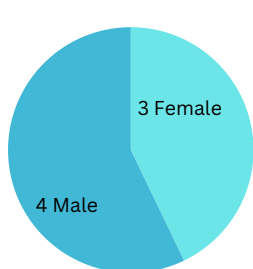
Hayley Byrnes
Deputy Chief Executive Officer



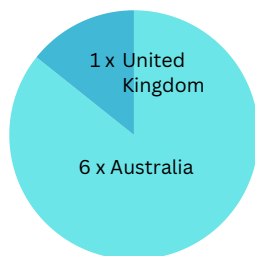
Robert Bell
Manager of Works & Services

ELECTED MEMBER DEMOGRAPHICS

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



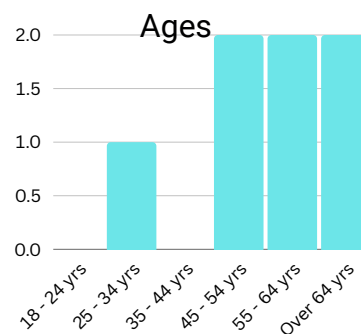
Gender



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	4	2	1
ELECTED MEMBER						
President Cr A Harris	11	2	3	4	2	1
Deputy President Cr A Smith	10	2	3	1	N/A	1
Cr B Daly	11	2	3	N/A	N/A	1
Cr T Harris	11	2	2	N/A	2	1
Cr N Jenzen	10	2	2	N/A	1	1
Cr N Snooke	10	2	2	2	N/A	1
Cr H Godfrey*	7	2	1	N/A	N/A	1

*New Councillor from October 2023.

PRESIDENTS REPORT

With the recent completion of several large scale projects, including road construction and the redevelopment of O'Connor Park, this financial year has been one of consolidation and planning. Our experienced and dedicated team have once again overseen the continued growth and progression of our Shire that sees us in a very sound financial situation. With cash and investments of around \$5m, including Reserves of \$1.7m, the Shire of Cunderdin is in a very healthy position to move forward on newly identified projects such as the building of 3 new homes, implementation of the Townsite Pathway Plan and the continued development of the Watts Street subdivision.

Projects that benefited from Shire funds during this year included the Meckering Earthquake Memorial Garden upgrade, the Cunderdin Football Club electronic scoreboard, IT upgrades and CCTV installation, land purchase to expand and improve the Cunderdin Cemetery and the annual Community Grants scheme. Other projects included the Ian Roberts Lodge lease arrangement, Industrial lot site development and the exploration of grant opportunities for many worthy ventures including a new community bus, redevelopment of the swimming pool, a roof over the playing courts, a dog off-lead area and the Great Eastern Highway town beautification plan.

Throughout the year, staff have continually updated policy, reviewed risk and business plans and revised budgets. It is this attention to detail and preparedness that has led to the Shire receiving a clear audit opinion for this financial year from auditors, Moore Australia and the Office of the Auditor General. My sincere thanks go to our exemplary executive staff Stuart Hobley, CEO, Hayley Byrnes, DCEO and Manager of Works and Services, Rob Bell for their leadership and desire for beneficial outcomes. It is this positive approach that resonates with, and is reflected in, all of our Shire staff, and while this report deals solely in facts and figures, it is our people that are our greatest asset.

My fellow councillors, Deputy President, Tony Smith, Todd Harris, Norm Jenzen, Bernie Daly, Natalie Snooke and Holly Godfrey, have provided a wide breadth of knowledge and support, and I thank them for their contribution to the enrichment of our community. Ours is a collaborative, active and productive Council that works seamlessly with management to help deliver the goals and aspirations of our strategic and financial plans.

It is with great pleasure that I present the 2023/2024 Shire of Cunderdin Annual Report.

Cr 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.



Strategic Direction

1. COMMUNITY AND SOCIAL

Objective

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

"Key Achievements"

- Review of the Shire of Cunderdin Disability Access and Inclusion Plan 2024-2029 was completed and adopted by Council on 27th March 2024. The review process entailed participating in community consultation, listening to the priorities of the community, meeting and delivering achievable outcomes.
- The CMT Seniors Committee consists of representatives from Cunderdin, Meckering and Tammin communities and meets regularly. The committee organise a diverse array of excursions, events and information dissemination to our senior community members.
- In conjunction with the Cunderdin Community Resource Centre, organise a range of events that all community members enjoy.
- Council Community Development Officers organise a large number of school holiday events which include overnight and day excursions, leadership training, trampolining, lazer tag, iceskating and movie nights.
- Council adopted a Youth Development Plan at the June 2024 OCM. This plan was developed in collaboration with the Cunderdin Youth Council and was made possible through receipt of a Youth Grant from the Department of Communities which covered many of the costs associated with the development of crucial community reports.
- New shelters were installed at the Cunderdin Basketball and Netball courts.

"Future Planning"

Completion of the Meckering Memorial park, further collaboration with the Cunderdin Community Resource Centre to provide accessible event options and investigation into funding and upgrade options for Meckerings Apex Park.



Objective

1.2 A healthy and safe community is planned

"Key Achievements"

- A Junior Fire Brigade Cadets Program was commenced and supported by a large number of the community's youth. This program encouraged the importance of participation, and development of practical skills and knowledge in Emergency Services.
- In March 2024 an Emergency Services Day providing demonstrations of our response services in action was held to encourage volunteer recruitment and participation within our local community groups.
- National Road Safety awareness messages were widely advertised and awareness programs such as coffee and cupcake morning teas and fluro walk to school days were held.
- Guidance was given to community groups during 2023-24 when GPG offered monetary grants to the community offering a fantastic opportunity for local organisations to complete their prospective projects.
- During the June Local Emergency Management Committee Meeting, members participated in a desktop exercise, ensuring Shire procedures in place for inactment in an emergency were reviewed and sufficient.
- CCTV installation within the Shire was extended to the Cunderdin Sporting and Recreation Centre.
- A Youth Wellness Day was organised with funding support from the Department of Communities. Activities held on this day give the communities youth education and tools to navigate challenges they may encounter throughout their teenage and adult lives.

"Future"

Continue to support the Junior Fire Brigade Cadets and advocate for health and safety of all community members.



Objective

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

"Key Achievements"

- **Medical students participating in an Immersion Program from Curtin University were hosted by the Cunderding community. Activities and events during the students stay were organised by the Shires Community Development Officer. This program is designed to encourage aspiring physicians to pursue careers in regional areas.**
- **Council continue to advocate for the community's health care through regular meetings with the Western Australian Country Health Services. This ensures they remain accountable to the provision of essential health services within our community, including the discussion of strategic approaches to encourage action in development of palliative care and overnight patient care services at the Health Centre.**

"Future"

Continuing to support the Medical Student Immersion Program, development and maintenance options for Sandalwood Village, and investigations into development of age appropriate accomodation, and continued advocacy for diverse patient healthcare options within our community.

Objective

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

"Key Achievements"

- **Employment of a Community Emergency Services Manager to guide Fire Control Officers in the Bushfire Brigades.**
- **Regular LEMC & BFAC meetings.**
- **In early January 2024 an emergency Local Emergency Management Committee meeting was convened after a major storm event affected a large portion of the community. The meeting ensured that the Shire were available to support residents during this event.**
- **Business Continuity Plan and Framework underwent a review, this process is required to assess risk mitigation strategies.**
- **There were a large number of attendees for the Department of Biodiversity, Conservation and Attractions water bomber reloader training. As the water bomber planes are based in Cunderdin as a fire mitigation process during the peak wheatbelt harvest period; it is important to have qualified volunteers to reload the planes when required.**
- **Bush Fire Brigade members are achieving high attendance and completion percentages for training requirements.**
- **The Shire of Cunderdin Bushfire Risk Management Plan was adopted by Council and submitted to the Office of Bushfire Risk Management for final endorsement.**

"Future"

Disaster Ready Funding obtained will enable the construction of emergency water provision and installation of a generator at the Shire's designated evacuation centre located at the Cunderdin Sporting and Recreation Centre.

Strategic Direction

2. ECONOMY

Objective

2.1 Facilitate local business retention and growth

"Key Achievements."

- In conjunction with Development WA, Council has been facilitating the development of the final industrial lots in Centenary Place.
- The Shire advertised for prospective people or businesses that may like to open a cafe in Cunderdin. Council had made provision for construction of a cafe in the O'Connor Park during the redevelopment. It was broadly advertised for prospective entrepreneurs to contact the Shire with their business proposals.
- Engagement sessions with the Gliding Club of WA were attended by the CEO, Deputy CEO, Cr AE Harris and Cr TE Harris at the end of 2023 in the lead up to the Gliding Club hosting a number of events to celebrate the clubs 80th Anniversary. As a result of these engagement sessions Council resolved to waive airfield landing fees for attendees to their 'Fly in' event on 6th & 7th April 2024.
- Our Town Planner, Joe Douglas, has assisted, advised, arranged public advertising and prepared submissions to be presentable to Council for a number of local businesses as they endeavour to expand their interests within the Shire.
- The Shire has also assisted by providing letters of support to aid businesses that have independently applied for regional grant funding to expand their operations.
- Recent participation in Aerodrome Surveillance Audit.

"Future"

Supporting Development WA in the expansion of the Industrial Area and available land.



Objective

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

"Key Achievements."

- Town street signs are being replaced featuring the Shire's updated vibrant logo. This process will continue to roll out over subsequent financial years.
- The Shire continues to maintain a strong online presence, keeping the community informed of all Shire related news and also as a platform for essential stakeholders, such as Western Power, VACSWIM, Kidsport, Drum Muster, NDIA and telecommunication providers to efficiently engage with the community.

"Future"

Continue to update the Shire's signage around the communities.

Objective

2.3 Build economic capacity

"Key Achievements."

- **Contracts were entered into, to allow for development and the various site planning stages to subdivide Shire owned land on Watts Street, Cunderdin for future residential development.**
- **A contract of sale was negotiated with CBH for the Shire to purchase a portion of land, so the Shire could assist Development WA for the planning and release of new industrial lots.**
- **Tenders were released in May 2024 seeking appropriate contractors to supply and construct a new executive dwelling and two appropriately sized staff dwellings.**
- **Exemplatory Sport and Recreation facilities in both Meckering and Cunderdin townsites where Meckering Ladies Hockey Club hosted the East Avon Womens Hockey Association final series and Cunderdin Football Club hosted Avon Football Association Preliminary Finals during August 2023.**

"Future"

Enter contract agreements with successful housing tenderers to see construction of essential personnel accommodation options.

Objective

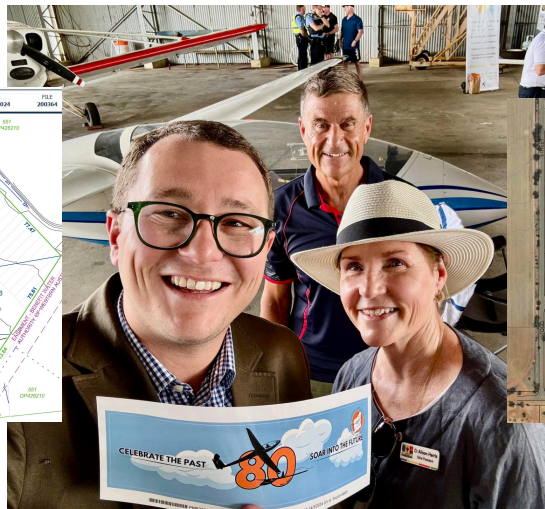
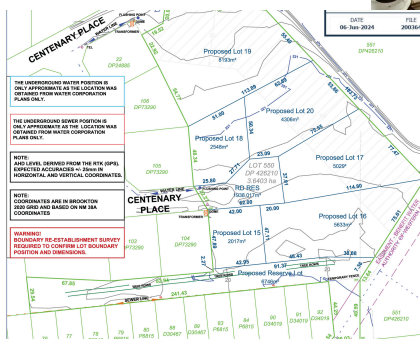
2.4 Encourage local workforce participation

"Key Achievements."

- **During the 2023/2024 financial year the Shire employed three trainees, all working to complete competency certificates through Tafe in three different workforce departments - Youth Development, Business Administration and Horticulture.**
- **The Shire Administration and Works Department worked alongside Cunderdin District High School, to provide local high school students opportunities for work experience.**

"Future"

The Early Learning Centre (Daycare) operated by REED, will undergo kitchen renovations. Continual maintenance and improvements to the centre ensure sustainability of the service for the community.



Strategic Direction

3. BUILT ENVIRONMENT

Objective

3.1 Safe, efficient and well maintained road infrastructure

"Key Achievements."

- **Funding spent on capital and road maintenance projects to ensure a safer road network.**
- **A collaborative relationship developed between the Shire and the Wheatbelt Secondary Freight Network Committee, allows an opportunity to raise awareness and advocate for funding to improve our Local Government and connecting regional road networks.**

"Future"

Maintain and purchase plant to assist with road maintenance demands across the Shire.

Objective

3.2 Enhance connectivity between places

"Key Achievements."

- **The Shire, along with Meckering Action Group have brought the Meckering Mosaic Pathway to fruition. This pathway is not only an interactive walk way but an integral connection between the Memorial Park and the old Meckering townsite walk trail.**
- **Repainting of parking lines in the Cunderdin CBD has improved the functionality and aesthetics of Main Street.**
- **The Cunderdin Youth Council obtained funding through the Community Grants Program to bring vibrancy to the Main Street with a mural on the Lions Kiosk.**
- **Council adopted the Cunderdin Townsite Pathway Plan at the June 2024 Ordinary Council Meeting. Completing the objectives of this plan will drastically improve connectivity in the Cunderdin townsite.**

"Future"

Implementation of the Footpath Plan adopted and further investigations being sought for signage options along the Great Eastern Highway within both townsites.



Objective

3.3 Enhance public spaces and townscapes

"Key Achievements."

- An iconic presence in the Cunderdin CBD was uplifted when the facade of the Town Hall was repainted.
- Colorbond fencing around the Cunderdin Memorial Swimming Pool was completed. A necessary project for safety and pool maintenance concerns.
- Grant funding was received through the Community Sporting and Recreation Facilities Fund for the replacement of the Cunderdin bowling greens. Due to contractor availability this project will be completed in 2024/2025.
- With support from the Meckering Sporting Club the Meckering Hockey Field recieved a substantial upgrade to their training lights.
- Assistance given to the Cunderdin Tennis Club to purchase bird deterrent devices. Devices were installed at the tennis courts preventing damage to playing surfaces caused by Correllas.
- The Cunderdin Football Club received financial assistance from the Shire for the installation of an electronic scoreboard. The construction of the board is a fantastic addition to the facilities at the Cunderdin Sport and Recreation Centre.
- Construction, bitumen resealing and kerbing installation at Gabbedy Place in Meckering enhanced the area ensuring that it is a welcoming and attractive space for visitors and local residents.

"Future"

Awaiting Play Our Way Program – Stream 1 Expression of Interest Grant outcomes for construction of shelter over the basketball and netball courts.



Objective

3.4 Protect and preserve heritage

"Key Achieved."

- Preservation of the Cunderdin Town Hall was achieved through maintenance works to strip, seal and repaint the hall's front exterior. These works were completed in October 2023.
- Concerns surrounding drainage issues at the Town Hall were raised by the Friends of the Town Hall Committee. These works were budgeted for and attended to early in 2024.
- Throughout 2023/2024 the Museum Committee have held strategic planning sessions for the purpose of developing achievable outcomes for the longevity of the Museum.

"Future"

Council are committed to working with the Museum Committee in adoption of a plan that will aid the strategic direction and sustainability of the Museum.

Strategic Direction

4. NATURAL ENVIRONMENT

Objective

4.1 Maintain a high standard of environmental health services

"Key Achievements."

- **Regular inspections of food business establishments within the Shire were carried out. Council ensures that all annual reporting requirements for waste management, facility management and building registers are current.**
- **The Shire of Cunderdin is pleased to provide our registered businesses and community groups with complimentary access to the I'M ALERT online food handler training course provided by Environmental Health Australia (EHA). This is a flexible, self-paced program empowering food handlers with the skills and knowledge necessary to ensure safe and hygienic food handling.**

"Future"

Continue to encourage all people handling and serving food from a volunteer basis to complete the I'M ALERT online food handling course.



Objective

4.2 Conservation of our natural environment

"Key Achievements."

- **Adoption of Bushfire Risk Management Plan Dec 2023 - for fire mitigation processes to protect reserves within the Shire.**
- **Options for roadside weed management were trialed during the year.**
- **Assist community groups with their endeavours to clean up the plague of Blue Lupins on the Cunderdin Hill.**
- **In a bid to protect the community from invasive species the Shire regularly conducts fogging for the control of mosquito and regular culling of Corella's, a declared pest.**

"Future"

Continue to assist and investigate Blue Lupin control measures.

Objective

4.3 Demonstrate sustainable practices of waste management

"Key Achievements."

- **The Shire assist with the chemical drum recycling program DrumMuster. The Cunderdin Football Club physically receive the drums in a space provided at the Shire Depot. The Shire help facilitation of the program by advertising the event, taking appointment bookings and finalising acquittal processes.**
- **The roll out of a swipe card system for access to the Cunderdin Waste Transfer Station has allowed for extended operating hours. This provides the community with a streamlined, accessible waste management process.**

"Future"

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

Strategic Direction

5 CIVIC LEADERSHIP

Objective

5.1 Shire communication is consistent, engaging and responsive

"Key Achievements."

- Numerous surveys were conducted throughout the year allowing a platform of open communication between the community and the Shire. Surveys were in relation to housing shortages, youth interactions and women in sport participation.
- Training and development opportunities are continually sourced and offered to all employees.
- The Shire has been proactive in alerting the community to the circulation of scam emails.
- A review of the Cunderdin and Pingelly Primary Health Centres was conducted by the WA Country Health Service (WACHS). The Council responded to the review process by requesting that WACHS prioritise key findings from the review document.
- The Annual Electors meeting was held in December 2023. All residents from Cunderdin and Meckering were encouraged to attend this and any other public forum hosted by Council.
- During days of extreme heat in early 2024 the Cunderdin Memorial Pool Manager and Shire Executives made allowances for extended pool hours to provide many community members a place of respite from the heat.

"Future"

Community consultations to be conducted in the 2024/2025 year for a review of the Strategic Community Plan.



Objective

5.2 Forward planning and implementation of plans

"Key Achievements."

- **The Shire continue to support local community groups and organisations through the provision of the Community Grants Program. The application process presents an opportunity for support and engagement between the Council and community.**
- **Annual planning processes for production of budgets ensure that integrated plans are being implemented to continue to meet community aspirations.**
- **Attendance at Regional Zone, Regional Road Group and Wheatbelt Secondary Freight Technical Committee Meetings keep the Councillors and Executive Managers informed of current and upcoming legislative changes.**

"Future"

Review of the Strategic Community Plan to be conducted in 2024/2025.



Objective

5.3 Implement systems and processes that meet legislative and audit obligations

"Achieved."

- **Regular review processes are in place for the Council Policy Manual to align with best practice obligations.**
- **Councillors are up to date with mandatory training in accordance with the Local Government Act 1995 and in line with the Local Government election cycle.**
- **Review processes are in place for a number of the Shires organisational plans. Education for the review of these plans is often sourced via online engagement resources.**

"Future"

Community consultation to be conducted for the implementation of Local Public Health Planning to be rolled out in 2026.

CHIEF EXECUTIVE OFFICERS REPORT

It is with great pleasure that I am able to report that the Shire has received an unqualified Audit Report for the 2023/2024 financial year.

The 2023/2024 Annual Budget was adopted at the Ordinary Council meeting on the 26th July 2023. The budget presented to Council introduced a 4% increase on rates collected in 2022/2023. Minimum rates were set at \$809. Rubbish charges increased from \$278 to \$345 per service and the rural rubbish charge increased from \$81 to \$100.

An outstanding loan principal at the end of the financial year stood at \$816,465 with a total debt servicing costs incurring \$132,716. \$53,724 of this amount was the interest component. Council is only servicing one loan which is for the construction of the Cunderdin Sporting and Recreation Centre.

Reserve accounts held by the Shire equalled \$1,738,288 at 30 June 2024. These funds are set aside to assist with upcoming costs associated with capital projects necessary for sustainability of the Shire.

A number of significant projects have been organised during this financial year ready to be rolled out in subsequent years, these include housing, land development and facilities upgrades

Maintenance of the road networks within the Shire of Cunderdin is an ongoing priority. In 2023/24 the works team began their year under the leadership of Manager of Works and Servies, Mr Craig Robertson, who ceased employment with the Shire in October 2023. Mr Robert Bell was promoted from Works Supervisor to Manager of Works and Services. Rob has been an integral part of the Shire's Works Crew for a number of years and is proving to be very capable in his new position.



In October 2023 Local Government Ordinary Elections were held. There were four open positions; three positions for a 4 year term and one position for a 2 year term. At the close of nominations we had received four candidate applications. With all vacant positions filled and elected unopposed there was no requirement to conduct a formal election. As per the Local Government (Elections) Regulations 1997 Part 12C, a draw was conducted to establish which candidates would be elected for the four (4) year and two (2) year terms.

As a result of this draw the following Councillors terms were announced:

- Cr B (Bernie) Daly Four (4) year term in office from 2023 – 2027
- Cr TE (Todd) Harris Four (4) year term in office from 2023 – 2027
- Cr A (Tony) Smith Four (4) year term in office from 2023 – 2027
- Cr HN (Holly) Godfrey Two (2) year term in office from 2023 – 2025



Cr Alison Harris was elected as President and Cr Anthony Smith was elected Deputy President.



I thank our dedicated and hardworking Councillors and teams across our various facilities and functions that make up the Shire of Cunderdin. A special thank you is also extended to our community members who support each other and the Shire as we work together to action your priorities, goals and aspirations.

Stuart Hobley,
Chief Executive Officer

COMMUNITY DEVELOPMENT OFFICER

2023/24 has been a busy year of grant submissions, project planning and event hosting! There is no shortage of stimulating and engaging programs and events for all residents within the Shire of Cunderdin to participate in. Over the past 12 months the Shire has worked with community groups and organisations, Cunderdin Community Resource Centre, Schools, Meckering Action Group and Town Teams to provide all corners of the Shire with assistance and support. These alliances are set to continue for years to come.

Key Events and Programs

EVENTS

- Naidoc Week
- Carols in the Park
- Armed for Life Teenager Resilience Workshop
- National Road Safety Week
- Australia Day Celebrations and Citizen of the Year Awards & pool party
- Citizenship Ceremonies
- Medical Student Immersion Program
- Movies Under the Stars
- Breast Cancer Awareness Month Events

YOUTH

- Tour De Cunderdin
- Youth Art Workshops
- Year 4-6 Merredin Movie trip
- Youth Council leadership camp
- Pool Chill night
- Dance and Basketball Party
- Chill night at O'Connor Park



PROJECTS

- Construction of Meckering Memorial Garden
- Train Station pick up and drop off for Seniors
- Community Grants
- Mosaic Pathway Project
- National Road Safety Week
- Australia Day Celebrations and Citizen of the Year Awards & pool party
- Bush Fire Cadets
- Baarley Hide and Seek Community interaction



SENIORS

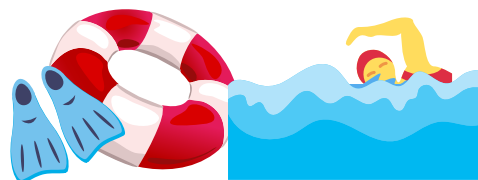
- Winter Wonderland Luncheon Cunderdin
- Be Happy Luncheon Meckering
- Be Happy Luncheon Tammin
- Goomalling bus trip.
- Mundaring Weir bus trip.

ACKNOWLEDGEMENT

The Shire were selected as finalists for two Tidy Towns Sustainable Communities Awards.

1. Community Action and Wellbeing – O'Connor Park Redevelopment: The park's redevelopment wasn't just about aesthetics; it was also to foster a sense of togetherness and wellbeing.
2. Young Legends – Jada Humphries: for her time and energy used to ensure the voice of the Indigenous community is heard. She raised awareness, advocated for Indigenous rights, to bridge the gap between cultures.

CUNDERDIN MEMORIAL POOL



Contract Aquatic Services were responsible for keeping our pool in supreme condition over the 2023/24 summer months.

The community thoroughly enjoyed use of the pool from November 2023 to March 2024, and were very fortunate that the pool was available to open for extended hours during periods of extreme heat experienced last summer.

The introduction of water aerobics and a Social Swimming Club also proved to be a very popular additions for the community.

Admissions Numbers



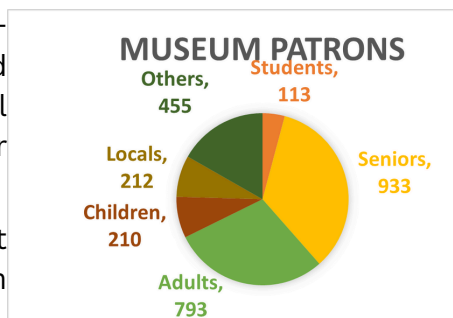
CUNDERDIN MUSEUM

After the events of the previous year this felt like a quieter year, however there is always loads going on behind the scenes.

The Museum Management Committee held their AGM in October where the updated Terms of Reference was adopted. After seven years as Chair, Cr Todd Harris has stepped down from the Committee. The museum thanks Todd for his efforts. The new committee elected Jan Whisson to take on the Committee Chair. The Committee held a strategic planning session in June 2024. The resulting data and feedback will underpin the drafting of a strategic plan to guide the museums development over the next four years.

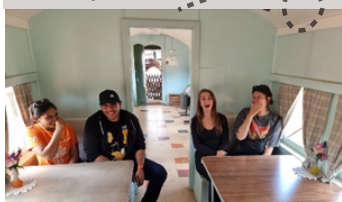
A total of 2,683 people visited our museum during 2023-24, many of whom originate from the eastern states and overseas. Different social and community groups travel from Perth and the greater Wheatbelt Region to visit our museum.

Six school groups and ten social community groups spent time exploring our exhibits and learning about our region during the last 12 months.



Community Groups including the Needlecraft Tuesday group, Cunderdin Photography Club, Car Show Club and Cottage Homes Committee use the museum boardroom to host various gatherings and meetings throughout the year.

Our Museum received a total 27 item donations in 2023 and nine for 2024. Items accepted into collection have special meanings for our community, such as this wonderful photograph of Meckering Main Street before the 1968 earthquake.



September 2023 John Curtin Weekend. A small but keen group of Curtin University Students spent three days in Cunderdin getting their hands dirty helping at the museum.



October 2023 Halloween Night At The Museum.

April '24 Celebrating the Gliding Club of WA's 80th anniversary special Cunderdin Airfield Display.



Thank You

A massive thank you to our dedicated volunteers who play a vital role in keeping our doors open and our patrons happy.

FIRE & EMERGENCY SERVICES

The Shire of Cunderdin has three Bush Fire Brigades, Cunderdin, Meckering and Ygnattering with a combined membership of 179 active volunteers.

Over the past 12 months the Bush Fire Brigades attended:

- 16 Large Bushfires
- 22 Small Bushfires
- 12 Vehicle or other fires
- 1 Rescue & Medical incident
- 5 Road Crash & Rescues
- 4 Structural Fires

Over \$25,000.00 was spent on Personnel Protective Equipment in 2023/24

Ygnattering will be receiving a new fire truck, for use in future fire seasons, with delivery expected in 2024/25. To support this, a new station to be constructed. Funding for the station has already received approval and will be built as soon as practicable.

Thank you to

Volunteers who have attended incidents this year, in a brigade truck or private vehicle.

FCO officers, including the Chief and Deputy

Shire Works and Administration
***for your continued
commitment to the
Cunderdin Community***



2023/24 CAPITAL PROJECTS

Capital Programs

Examples of key facility maintenance and capital programs amounting to \$1,198,348 in value, funded from a variety of sources including Grants and General Reserve were:

Industrial Land Development	\$35,000	Meckering Mosaic Walk Trail	\$47,244
Administration Upgrades	\$9,782	Swimming Pool Fencing	\$12,624
CCTV	\$19,642	Cunderdin Town Hall Facade refurbishment	\$14,000
O'Connor Park Final Stage	\$548,665	Meckering Sporting Club Door Replacement	\$11,784
Football Club Score Board - contribution	\$27,757	Employee Housing Renovations Bathrooms x 5 and Laundry x 1	\$74,000
Watts Street Land Development Stage 1	\$14,135	Ygnattering Fire Shed Stage1	\$6,231
Disaster Ready Project Stage 1	\$20,000	Land purchase for housing construction	\$62,200
Meckering Hockey Lights	\$22,727	Meckering Memorial Park	\$272,557

Capital Road Programs

The Shire provided capital roads projects amounting to \$1,227,814 in value, funded from a variety of sources including Grants, and General Reserve.

Goldfields Road	\$811,435	3km Construction - Clearing, widening and bitumen seal.
Gabbedy Place	\$94,894	Vehicle parking construction, road and carpark bitumen reseal, line marking and kerbing.
Nornadeen Road	\$121,918	Resheeting - 150mm gravel overlay and opened drains.
Youndegin-Kelkering Road	\$61,847	Resheeting - 150mm gravel overlay and opened drains.
Rabbit Proof Fence Nth Road	\$137,720	Resheeting - 150mm gravel overlay and opened drains.

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 Disclosures Act 2003* and requirements of 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 recorded in the Register of Complaints during the financial year ending 30 June 2024.

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. A review of the Shire's Record Keeping Plan will be conducted in July 2024.

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 2023/24 the Shire received 4 formal requests for information under the *Freedom of Information Act 1992*.

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 2023/24 reporting period, is three. The remuneration provided to CEO during the 2023/2024 according to regulation 19B(2) (e) Local Government (Administration) Regulation 1996 is \$213,356.

Councillor fees adopted at the Ordinary Council Meeting, 26 July 2023, are that a President should receive a fee of \$510 per meeting attended, Councillors \$250 per meeting attended and \$125 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 and are required to, under the *Disability Services Act 2004*, maintain a Disability Access and Inclusion Plan, address seven specific outcome areas within the plan and report annually on progress against actions within the plan.

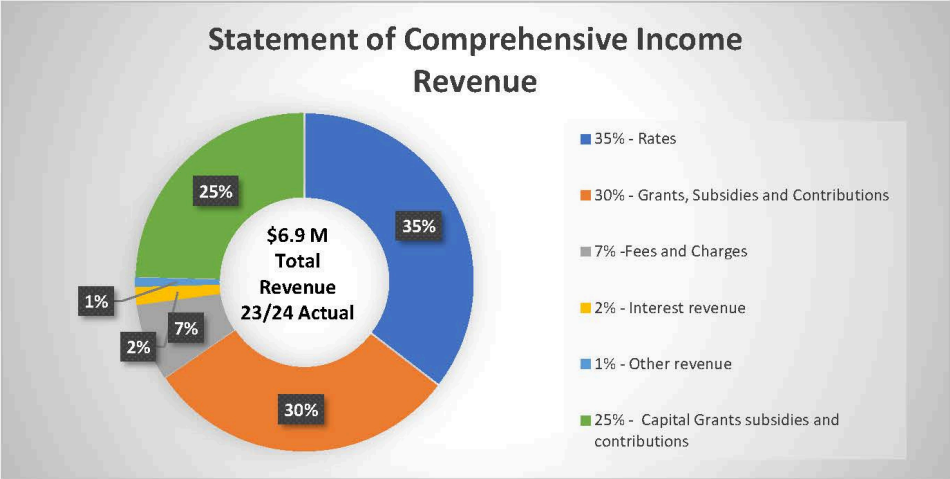
The DAIP is reviewed and reported on annually to the Disability Services Commission ensuring that access and inclusion is prioritised during Council's planning processes.

During 2023/2024 the Shire adopted the Shire of Cunderdin Disability Access and Inclusion Plan 2024-2029.

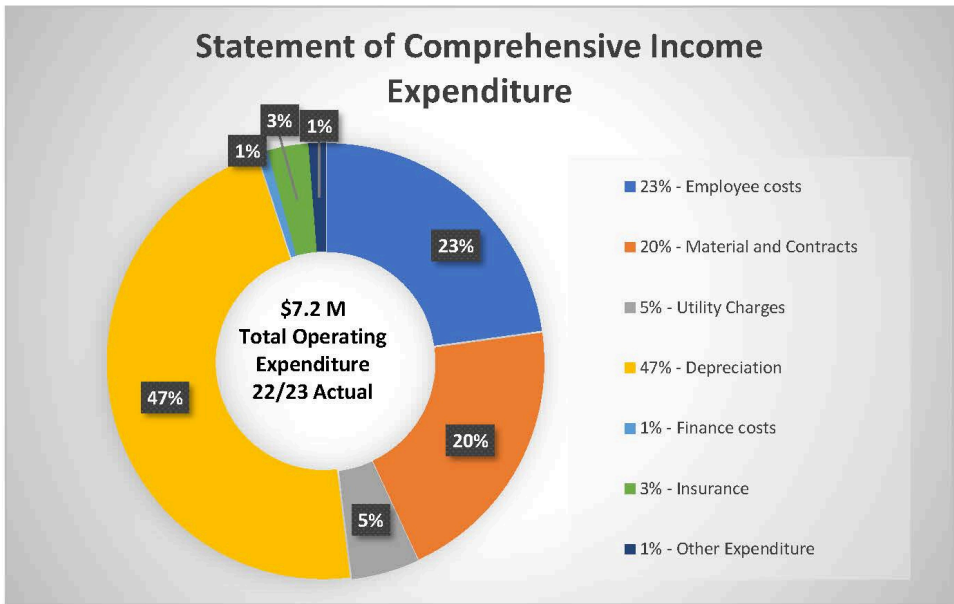


FINANCIAL SUMMARY

Statement of Comprehensive Income - Revenue by Nature or Type



Statement of Comprehensive Income - Expenditure by Nature or Type



AUDITED ANNUAL FINANCIAL REPORT

SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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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.

37 Lundy Avenue
Cunderdin WA 6407

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of 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 2024 and the financial position as at 30 June 2024.

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

Signed on the

4th day of

December 2024



CEO Signature

Stuart Hobley

Name of CEO



SHIRE OF CUNDERDIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),21	2,431,322	2,428,161	2,327,887
Grants, subsidies and contributions	2(a)	2,059,427	662,214	3,152,997
Fees and charges	2(a)	507,220	506,796	632,069
Interest revenue	2(a)	117,742	114,200	133,681
Other revenue	2(a)	57,715	10,000	0
		5,173,426	3,721,371	6,246,634
Expenses				
Employee costs	2(b)	(1,635,561)	(1,831,461)	(1,286,391)
Materials and contracts		(1,452,595)	(1,070,340)	(1,179,894)
Utility charges		(359,026)	(299,712)	(196,625)
Depreciation		(3,363,101)	(3,268,947)	(3,270,911)
Finance costs		(53,724)	(45,670)	(56,343)
Insurance		(216,749)	(231,888)	(182,585)
Other expenditure	2(b)	(89,437)	(85,325)	(84,163)
		(7,170,193)	(6,833,343)	(6,256,912)
		(1,996,767)	(3,111,972)	(10,278)
Capital grants, subsidies and contributions	2(a)	1,688,241	3,691,945	3,765,979
Profit on asset disposals		31,340	95,000	20,843
Loss on asset disposals		(9,922)	0	(500)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	0
		1,711,340	3,786,945	3,786,322
Net result for the period		(285,427)	674,973	3,776,044
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	838,674	0	0
Total other comprehensive income for the period	13	838,674	0	0
Total comprehensive income for the period		553,247	674,973	3,776,044

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



SHIRE OF CUNDERDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	4,825,072	4,890,882
Trade and other receivables	5	94,867	165,778
Other financial assets	4(a)	1,457,465	1,386,844
TOTAL CURRENT ASSETS		6,377,404	6,443,504
NON-CURRENT ASSETS			
Trade and other receivables	5	38,877	33,524
Other financial assets	4(b)	85,347	83,666
Property, plant and equipment	6	18,300,711	18,681,930
Infrastructure	7	99,532,368	98,692,087
TOTAL NON-CURRENT ASSETS		117,957,303	117,491,207
TOTAL ASSETS		124,334,707	123,934,711
CURRENT LIABILITIES			
Trade and other payables	9	238,446	335,338
Other liabilities	10	364,627	318,638
Borrowings	11	64,014	78,991
Employee related provisions	12	243,604	248,976
TOTAL CURRENT LIABILITIES		910,691	981,943
NON-CURRENT LIABILITIES			
Borrowings	11	752,451	816,466
Employee related provisions	12	66,148	84,132
TOTAL NON-CURRENT LIABILITIES		818,599	900,598
TOTAL LIABILITIES		1,729,290	1,882,541
NET ASSETS		122,605,417	122,052,170
EQUITY			
Retained surplus		8,295,867	8,930,893
Reserve accounts	24	1,738,288	1,388,689
Revaluation surplus	13	112,571,262	111,732,588
TOTAL EQUITY		122,605,417	122,052,170

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 2024**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 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
Comprehensive income for the period					
Net result for the period		(285,427)	0	0	(285,427)
Other comprehensive income for the period	13	0	0	838,674	838,674
Total comprehensive income for the period		(285,427)	0	838,674	553,247
Transfers to reserve accounts	24	(349,599)	349,599	0	0
Balance as at 30 June 2024		8,295,867	1,738,288	112,571,262	122,605,417

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 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,412,189	2,442,525
Grants, subsidies and contributions		2,169,228	3,494,810
Fees and charges		534,895	546,058
Interest revenue		117,742	133,681
Goods and services tax received		418,275	79,980
Other revenue		57,715	0
		5,710,044	6,697,054
Payments			
Employee costs		(1,659,490)	(1,194,599)
Materials and contracts		(1,546,904)	(982,516)
Utility charges		(359,026)	(196,625)
Finance costs		(53,724)	(56,343)
Insurance paid		(216,749)	(182,585)
Goods and services tax paid		(427,081)	(214,057)
Other expenditure		(89,437)	(84,163)
		(4,352,411)	(2,910,888)
Net cash provided by operating activities		1,357,633	3,786,166
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	6(a)	(841,503)	(578,307)
Payments for construction of infrastructure	7(a)	(2,429,747)	(5,007,954)
Capital grants, subsidies and contributions		1,688,241	3,765,979
Proceeds for financial assets at amortised cost		(70,621)	(154,865)
Proceeds from sale of property, plant & equipment		309,179	79,550
Net cash (used in) investing activities		(1,344,451)	(1,895,597)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(78,992)	(92,492)
Net cash (used in) financing activities		(78,992)	(92,492)
Net increase (decrease) in cash held		(65,810)	1,798,077
Cash at beginning of year		4,890,882	3,092,805
Cash and cash equivalents at the end of the year		4,825,072	4,890,882

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 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	21	2,403,226	2,400,065	2,300,872
Rates excluding general rates	21	28,096	28,096	27,015
Grants, subsidies and contributions		2,059,427	662,214	3,152,997
Fees and charges		507,220	506,796	632,069
Interest revenue		117,742	114,200	133,681
Other revenue		57,715	10,000	0
Profit on asset disposals		31,340	95,000	20,843
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	0
		5,206,447	3,816,371	6,267,477
Expenditure from operating activities				
Employee costs		(1,635,561)	(1,831,461)	(1,286,391)
Materials and contracts		(1,452,595)	(1,070,340)	(1,179,894)
Utility charges		(359,026)	(299,712)	(196,625)
Depreciation		(3,363,101)	(3,268,947)	(3,270,911)
Finance costs		(53,724)	(45,670)	(56,343)
Insurance		(216,749)	(231,888)	(182,585)
Other expenditure		(89,437)	(85,325)	(84,163)
Loss on asset disposals		(9,922)	0	(500)
		(7,180,115)	(6,833,343)	(6,257,412)
Non cash amounts excluded from operating activities	22(a)	3,325,836	3,173,947	3,263,564
Amount attributable to operating activities		1,352,168	156,975	3,273,629
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,688,241	3,691,945	3,765,979
Proceeds from disposal of assets		309,179	95,000	79,550
		1,997,420	3,786,945	3,845,529
Outflows from investing activities				
Purchase of property, plant and equipment	6(a)	(841,503)	(6,731,500)	(578,307)
Purchase and construction of infrastructure	7(a)	(2,429,747)	(2,292,251)	(5,007,954)
		(3,271,250)	(9,023,751)	(5,586,261)
Amount attributable to investing activities		(1,273,830)	(5,236,806)	(1,740,732)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	0	1,238,125	0
Transfers from reserve accounts	24	0	400,000	20,000
		0	1,638,125	20,000
Outflows from financing activities				
Repayment of borrowings	23(a)	(78,992)	(78,993)	(92,492)
Transfers to reserve accounts	24	(349,599)	(280,000)	(111,709)
		(428,591)	(358,993)	(204,201)
Amount attributable to financing activities		(428,591)	1,279,132	(184,201)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	4,337,031	3,801,219	2,988,333
Amount attributable to operating activities		1,352,168	156,975	3,273,629
Amount attributable to investing activities		(1,273,830)	(5,236,806)	(1,740,732)
Amount attributable to financing activities		(428,591)	1,279,132	(184,201)
Surplus or deficit after imposition of general rates	22(b)	3,986,778	520	4,337,029

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

SHIRE OF CUNDERDIN
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF CUNDERDIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Local Government Act 1995, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board 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 Leases which would have required the Shire to measure any vested improvements at zero cost.

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

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

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

Critical accounting estimates and judgements

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

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

Critical accounting estimates and judgements (continued)

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 6
 - Infrastructure - note 7
 - Measurement of employee benefits - note 12

Fair value hierarchy information can be found in note 20

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.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
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	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	Museum merchandise	Single point in time	In full in advance	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 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,431,322	0	2,431,322
Grants, subsidies and contributions	2,019,392	0	5,829	34,206	2,059,427
Fees and charges	479,596	0	27,624	0	507,220
Interest revenue	0	0	23,158	94,584	117,742
Other revenue	12,385	0	5,588	39,742	57,715
Capital grants, subsidies and contributions	0	1,688,241	0	0	1,688,241
Total	2,511,373	1,688,241	2,493,521	168,532	6,861,667

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	2024	2023
Note	Actual	Actual
	\$	\$
Interest revenue		
Interest on reserve account	46,632	44,865
Other interest revenue	71,110	88,816
	117,742	133,681

Fees and charges relating to rates receivable

Charges on instalment plan	5,588	6,707
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$6,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	30,340	32,000
- Other services – grant acquittals	3,000	2,300
	33,340	34,300

Employee Costs

Employee benefit costs	1,635,561	1,286,391
	1,635,561	1,286,391

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	53,724	56,343
	53,724	56,343

Other expenditure

Impairment losses on rates and statutory receivables	27,675	0
Sundry expenses	61,762	84,163
	89,437	84,163

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

3. CASH AND CASH EQUIVALENTS

	Note	2024 \$	2023 \$
Cash at bank and on hand		4,825,072	4,890,882
Total cash and cash equivalents		4,825,072	4,890,882
Held as			
- Unrestricted cash and cash equivalents		4,179,622	4,570,399
- Restricted cash and cash equivalents	14	645,450	320,483
		4,825,072	4,890,882

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to internally and 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.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Opening Balance

Units in Local Government House Trust

Units in Cunderdin Co-Operative Shares

Movement attributable to fair value increment

Local Government House Trust

Cunderdin Co-Operative Shares

Closing Balance

	Note	2024 \$	2023 \$
		1,457,465	1,386,844
		1,457,465	1,386,844
		1,457,465	1,386,844
		1,457,465	1,386,844
	14	1,457,465	1,386,844
		1,457,465	1,386,844
		85,347	83,666
		85,347	83,666
		81,490	81,490
		2,176	2,176
		1,681	0
		0	0
		85,347	83,666

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 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 2024

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
GST receivable
Allowance for credit losses of rates and statutory receivables

Non-current

Rates and statutory receivables

Note	2024	2023
	\$	\$
	191,713	179,943
	12,821	76,633
	61,575	52,769
	(171,242)	(143,567)
	94,867	165,778
	38,877	33,524
	38,877	33,524

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

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 2024

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.

	Assets not subject to operating lease		Total Property			Plant and equipment			Total property, plant and equipment
			Buildings - non-		Total Property	Furniture and equipment	Plant and equipment		
	Land	Buildings	Land	specialised					
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	3,021,299	13,228,727	3,021,299	13,228,727	16,250,026	38,348	2,764,752		19,053,126
Additions	282,361	161,824	282,361	161,824	444,185	9,670	124,452		578,307
Disposals	0	0	0	0	0	(500)	(58,706)		(59,206)
Depreciation	0	(565,324)	0	(565,324)	(565,324)	(10,295)	(314,678)		(890,297)
Balance at 30 June 2023	3,303,660	12,825,227	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	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)	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	3,303,660	12,825,227	16,128,887	37,223	2,515,820		18,681,930
Additions	111,335	16,012	111,335	16,012	127,347	7,975	706,181		841,503
Disposals	0	0	0	0	0	0	(287,761)		(287,761)
Depreciation	0	(567,885)	0	(567,885)	(567,885)	(11,154)	(355,922)		(934,961)
Balance at 30 June 2024	3,414,995	12,273,354	3,414,995	12,273,354	15,688,349	34,044	2,578,318		18,300,711
Comprises:									
Gross balance amount at 30 June 2024	3,414,995	29,356,558	3,414,995	29,356,558	32,771,553	227,773	4,897,861		37,897,187
Accumulated depreciation at 30 June 2024	0	(17,083,204)	0	(17,083,204)	(17,083,204)	(193,729)	(2,319,543)		(19,596,476)
Balance at 30 June 2024	3,414,995	12,273,354	3,414,995	12,273,354	15,688,349	34,044	2,578,318		18,300,711



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

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market Approach	Management Valuation by engaging Griffin Valuation Advisory	June 2022	Price per hectare
Buildings	3	Cost Approach using current replacement cost	Management Valuation by engaging Griffin Valuation Advisory	June 2022	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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

(ii) Cost

Furniture and equipment	N/A	N/A	N/A	N/A	N/A
Plant and equipment	N/A	N/A	N/A	N/A	N/A

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

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	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - airports	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	83,367,139	368,435	1,221,980	5,893,094	5,214,101	96,064,749
Additions	4,024,850	0	0	0	983,104	5,007,954
Depreciation	(1,898,047)	(21,476)	(49,800)	(97,704)	(313,589)	(2,380,616)
Balance at 30 June 2023	85,493,942	346,959	1,172,180	5,795,390	5,883,616	98,692,087
Comprises:						
Gross balance at 30 June 2023	144,860,899	859,022	2,490,000	18,872,000	10,856,693	177,938,614
Accumulated depreciation at 30 June 2023	(59,366,957)	(512,063)	(1,317,820)	(13,076,610)	(4,973,077)	(79,246,527)
Balance at 30 June 2023	85,493,942	346,959	1,172,180	5,795,390	5,883,616	98,692,087
Additions	1,435,029	47,244	0	0	947,474	2,429,747
Revaluation increments / (decrements) transferred to revaluation surplus	102,289	54,079	778,819	(334,956)	238,443	838,674
Depreciation	(1,978,545)	(21,476)	(49,800)	(65,315)	(313,004)	(2,428,140)
Balance at 30 June 2024	85,052,715	426,806	1,901,199	5,395,119	6,756,529	99,532,368
Comprises:						
Gross balance at 30 June 2024	153,471,901	979,423	3,130,000	16,228,700	8,557,498	182,367,522
Accumulated depreciation at 30 June 2024	(68,419,186)	(552,617)	(1,228,801)	(10,833,581)	(1,800,969)	(82,835,154)
Balance at 30 June 2024	85,052,715	426,806	1,901,199	5,395,119	6,756,529	99,532,368



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

7. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - footpaths	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - bridges	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - airports	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	Cost of components used to create the assets and condition based on estimates
Infrastructure - other	3	Cost Approach using current replacement cost	Management Valuation by engaging Marsh Valuation Services	June 2024	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 2024

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	10 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	25 to 75 years
seal	
- bituminous seals	50 years
- asphalt surfaces	50 years
Gravel roads	
formation	not depreciated
pavement	75 years
Footpaths	40 years
Water supply piping and drainage systems	50 years
Bridges	50 years
Airfield	20 to 50 years
Other Infrastructure	10 to 50 years

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

8. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

Revaluation (continued)

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

9. TRADE AND OTHER PAYABLES

	2024	2023
	\$	\$
Current		
Sundry creditors	112,622	208,727
Prepaid rates	35,239	37,249
Accrued payroll liabilities	53,498	54,071
Bonds and deposits held	895	1,227
Accrued Interest on Loans	8,984	10,076
Payroll Creditors	27,208	23,988
	238,446	335,338

MATERIAL ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

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

10. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	364,627	318,638
	364,627	318,638
Reconciliation of changes in contract liabilities		
Opening balance	318,638	425,051
Additions	364,627	318,638
Revenue from contracts with customers included as a contract liability at the start of the period	(318,638)	(425,051)
	364,627	318,638

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.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

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

11. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
Debentures		64,014	752,451	816,465	78,991	816,466	895,457
Total secured borrowings	23(a)	64,014	752,451	816,465	78,991	816,466	895,457

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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 2024

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	108,121	115,470
Long service leave	88,020	89,558
	196,141	205,028
Employee related other provisions		
Employment on-costs	47,463	43,948
	47,463	43,948
Total current employee related provisions	243,604	248,976
Non-current provisions		
Employee benefit provisions		
Long service leave	60,039	72,418
	60,039	72,418
Employee related other provisions		
Employment on-costs	6,109	11,714
	6,109	11,714
Total non-current employee related provisions	66,148	84,132
Total employee related provisions	309,752	333,108

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

13. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,791,300	0	2,791,300	2,791,300	2,791,300
Revaluation surplus - Buildings	7,548,982	0	7,548,982	7,548,982	7,548,982
Revaluation surplus - Plant and equipment	1,406,509	0	1,406,509	1,406,509	1,406,509
Revaluation surplus - Infrastructure - roads	86,590,103	102,289	86,692,392	86,590,103	86,590,103
Revaluation surplus - Infrastructure - footpaths	143,634	54,079	197,713	143,634	143,634
Revaluation surplus - Infrastructure - bridges	1,553,380	778,819	2,332,199	1,553,380	1,553,380
Revaluation surplus - Infrastructure - airports	6,683,159	(334,956)	6,348,203	6,683,159	6,683,159
Revaluation surplus - Infrastructure - other	5,015,521	238,443	5,253,964	5,015,521	5,015,521
	111,732,588	838,674	112,571,262	111,732,588	111,732,588

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

14. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 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	645,450	320,483
- Financial assets at amortised cost	4	1,457,465	1,386,844
		2,102,915	1,707,327
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	1,738,288	1,388,689
Contract liabilities	10	364,627	318,638
Total restricted financial assets		2,102,915	1,707,327

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

Credit card limit		10,000	10,000
Credit card balance at balance date		(6,163)	(807)
Total amount of credit unused		3,837	9,193
Loan facilities			
Loan facilities - current		64,014	78,991
Loan facilities - non-current		752,451	816,466
Total facilities in use at balance date		816,465	895,457
Unused loan facilities at balance date		Nil	Nil

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

16. CONTINGENT LIABILITIES

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

17. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	507,968	318,638
- plant & equipment purchases	112,624	397,738
	620,592	716,376
Payable:		
- not later than one year	620,592	716,376

The capital expenditure projects pitstanding at the end of the current reporting period represent the re-construction of new bowling greens, water supply and power in the event of an emergency at Cunderdin Sport and recreation centre and purchase of a Hino Dual Cab tuck.

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

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	0	1,500	0
President's meeting attendance fees	6,630	6,630	6,370
President's travel and accommodation expenses	451	0	0
	7,081	8,130	6,370
Deputy President's annual allowance	0	250	0
Deputy President's meeting attendance fees	3,000	3,250	2,856
	3,000	3,500	2,856
All other council member's meeting attendance fees	14,750	16,250	11,662
All other council member's travel and accommodation expenses	517	0	0
	15,267	16,250	11,662
18(b)	25,348	27,880	20,888

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	502,021	434,582
Post-employment benefits	51,387	42,509
Employee - other long-term benefits	43,295	40,980
Council member costs	25,348	20,888
18(a)	622,051	538,959

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 2024

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.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 18(a) and 18(b).

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

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

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

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 2024

20. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 8.

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

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

22. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	2023/24 (30 June 2024 Carried Forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(31,340)	(95,000)	(20,843)
Less: Movement in liabilities associated with restricted cash	9,171	0	6,191
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)		0
Add: Loss on disposal of assets	9,922	0	500
Add: Impairment of Plant and Equipment	0	0	0
Add: Depreciation	3,363,101	3,268,947	3,270,911
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(5,353)	0	(7,049)
Employee benefit provisions	(17,984)	0	13,854
Non-cash amounts excluded from operating activities	3,325,836	3,173,947	3,263,564
(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 (1,738,288)	(1,266,845)	(1,388,689)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	11 64,014	1,256,373	78,991
- Employee benefit provisions	194,339	0	185,168
Total adjustments to net current assets	(1,479,935)	(10,472)	(1,124,530)
Net current assets used in the Statement of Financial Activity			
Total current assets	6,377,404	2,429,162	6,443,504
Less: Total current liabilities	(910,691)	(2,418,170)	(981,943)
Less: Total adjustments to net current assets	(1,479,935)	(10,472)	(1,124,530)
Surplus or deficit after imposition of general rates	3,986,778	520	4,337,031

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

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual					Budget				
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing Project Loan	78	0	0	0	0	0	0	0	1,238,125	0	1,238,125
Community Recreation Centre	76	934,992	0	(57,734)	877,258	0	(60,793)	877,259	0	(60,794)	816,465
Ettamogah Pub	73	31,204	0	(20,480)	10,724	0	(10,724)	10,725	0	(10,725)	0
Ettamogah Pub	74	21,753	0	(14,278)	7,475	0	(7,475)	7,473	0	(7,474)	(1)
Total		987,949	0	(92,492)	895,457	0	(78,992)	895,457	1,238,125	(78,993)	2,054,589

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024
Community Recreation Centre	76	WATC*	5.23%	15/04/2034	(44,003)	(45,100)
Ettamogah Pub	73	WATC*	6.18%	14/08/2023	(331)	(337)
Ettamogah Pub	74	WATC*	6.12%	14/08/2023	(229)	(233)
Guarantee Levy	All	WATC*	0.70%	15/04/2033	(9,161)	0
Total					(53,724)	(45,670)
Total Finance Cost Payments					(53,724)	(45,670)

* WA Treasury Corporation

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)	
					2024 Actual	2024 Budget	2024 Actual	2024 Budget
Housing Development	WATC*	Fixed	10	6.00%	\$ 0	\$ 1,238,125	\$ 0	\$ 0
Total					0	1,238,125	0	0

* WA Treasury Corporation

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

24. RESERVE ACCOUNTS

	2024			2024			2024			2024			2024			2024			2023			2023		
	Actual	Actual	Actual	Actual	Actual	Actual	Opening	Budget	Budget	Transfer	to	to	Actual	Actual	Actual	Opening	Budget	Budget	Actual	Actual	Actual	Transfer	Transfer	Actual
	Balance	Transfer	to	to	to	to	Balance	Balance	Transfer	to	to	to	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council																								
(a) Leave reserve	185,168	9,171					185,168		0				185,168			178,977			6,191					185,168
(b) Plant Replacement	57,161	102,831					57,161		100,000				157,161			55,250			1,911					57,161
(c) Airfield	111,698	4,945					99,846		0				99,846			115,839			15,859		(20,000)			111,698
(d) Community Bus	24,458	1,048					21,159		0				21,159			20,451			4,007					24,458
(e) Asset Replacement	253,365	12,946					261,398		0				261,398			252,658			707					253,365
(f) Buildings	467,190	23,490					474,309		0				474,309		(400,000)	458,450			8,740					467,190
(g) Cunderdin Museum	34,717	17,543					32,872		15,000				47,872			17,274			17,443					34,717
(h) Sporting Surfaces Replacement	131,633	26,519					131,633		20,000				151,633			107,901			23,732					131,633
(i) Age Appropriate Accommodation	123,299	51,106					123,299		45,000				168,299			90,180			33,119					123,299
(j) Cunderdin Memorial Swimming Pool	0	100,000					0		100,000				100,000			0			111,709		(20,000)			0
	1,388,689	349,599					1,386,845		280,000				1,266,845			1,296,980			111,709					1,388,689

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.
(j) Cunderdin Memorial Swimming Pool	To be used to fund the ongoing maintenance and upgrades of Cunderdin Memorial Swimming Pool

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

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 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Working Trust	5,105	5,063		10,168
Community Centre Trust Term Deposit	581,111	28,714	0	609,825
	586,216	33,777	0	619,993

INDEPENDANT AUDITOR OPINION



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2024