

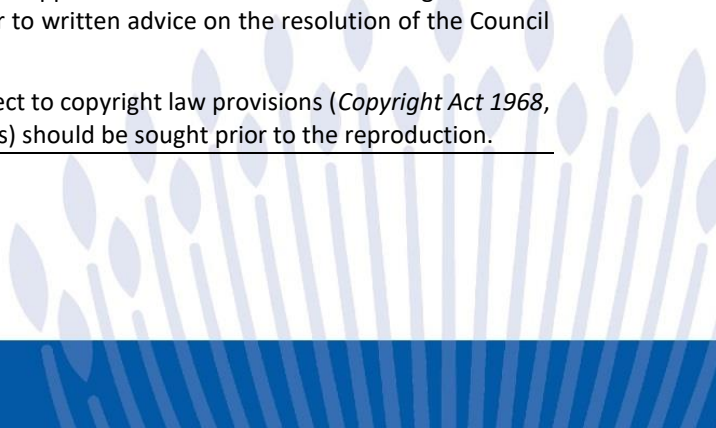
Ordinary Council Meeting

Minutes | 28th November 2024

Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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UNCONFIRMED

SHIRE OF QUAIRADING

The Ordinary Council Meeting Minutes of Meeting held on 28th November 2024 commencing at 2.00pm.

ITEM 1 OPENING & ANNOUNCEMENTS

The Shire President opened the Meeting at 2.01 pm.

“Before we start our meeting, I would like to acknowledge that we are meeting on Noongar/Ballardong land. We pay respect to the original custodians of the land...past, present and future. I welcome you all here today for this meeting.”

The Shire President advised Councillors that, as from the 1st of January 2025 Council was required to make audio recordings of Council Meetings available to the public on their website, a trial run of the recording equipment was being conducted and this meeting was being recorded.

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

Cr JN Haythornthwaite	Shire President
Cr TJ Stacey	Deputy Shire President
Cr EV Gom	
Cr JC Hayes	
Cr JR Hippisley	

Council Officers

Ms NJ Ness	Chief Executive Officer
Ms T Brown	Executive Manager, Corporate Services
Ms SE Caporn	Executive Manager, Works & Services
Ms J Green	Executive Manager, Economic Development
Ms M Haeusler	Executive Officer

Observers/Visitor

Mr Peter West	St John Ambulance
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Apologies

Cr RC Faltyn

Leave of Absence Previously Granted

Cr BR Cowcill

ITEM 3 PUBLIC QUESTIONS**3.1 Mr Peter West**

"I believe that the wheel stops between the Shire Hall and the Shire Office are a significant trip hazard. I tripped on one on Wednesday while doing an Ambulance callout, suffering significant injuries.

Is the Shire going to do something about the trip hazard the wheel stops represent?"

Cr Haythornthwaite thanked Mr West for bringing his concern to Councils attention and referred the matter to the Executive Manager for Works and Services for response.

The EMWS responded that after review of any related incident reports, the wheel stops directly in front of the steps leading to the main entrance of the Town Hall seemed to be the main problem. It is the Shire's intention to remove those wheel stops at the least, possibly mark the area in front of the steps as not for parking and investigate whether any other action is required.

UNCONFIRMED

ITEM 4 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS

No matters for consideration

UNCONFIRMED

ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

No matters for consideration

UNCONFIRMED

ITEM 6 DECLARATIONS OF INTEREST**6.1 Cr Haythornthwaite – Proximity Interest for Item 10.1**

Cr Jo Haythornthwaite declared a proximity interest in relation to item 10.1 Proposed Transfer of Reserve 12937 – My daughter is the owner of Avon Locations 8159, 8160 ad 8569, all of which have proximity to the location on Item 10.1.

UNCONFIRMED

ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING**7.1 Confirmation of Minutes: Ordinary Council Meeting – 31 October 2024****RESOLUTION: OCM 071-24/25**

Moved: Cr TJ Stacey

Seconded: Cr JC Hayes

That the Minutes of the Ordinary Council Meeting held on the 31 October 2024 be confirmed as a true and accurate record.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0**BUSINESS ARISING**

Nil

ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)

8.1 Concept Forum Meeting – 31 October 2024

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Marion Haeusler, Executive Officer

Attachments Nil

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 072-24/25

Moved: Cr JC Hayes

Seconded: Cr JR Hippisley

That Council receive the minutes of the Concept Forum for its meeting on 31 October 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

The minutes for the Concept Forum Meeting were provided to Council under separate cover. These minutes are not for public viewing.

ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION**9.1 Audit & Risk Committee Meeting – 12 November 2024****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Marion Haeusler, Executive Officer**Attachments** Nil**Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil
Responsible Officer: Nil**RESOLUTION: OCM 073-24/25**

Moved: Cr JR Hippisley

Seconded: Cr EV Gom

That Council receive the minutes of the Audit & Risk Committee for its meeting on 12 November 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley**AGAINST:** Nil**CARRIED 5/0**

*The minutes for the Audit & Risk Committee Meeting were provided to Council under separate cover.
The minutes can be found on Council's website: www.quairading.wa.gov.au.*

9.1.1 2023/2024 Financial Audit - Office of the Auditor General (OAG)**Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services**Attachments** 1. Attachment (i) DRAFT Annual Financial Report 2023-2024 [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

RESOLUTION: OCM 074-24/25

Moved: Cr TJ Stacey

Seconded: Cr JC Hayes

That the Audit & Risk Committee recommend to Council, that Council:

1. Receive the draft 2023/2024 Annual Financial Statements submitted to the Auditors AMD, Attachment (i),
2. Notes that the annual meeting (exit meeting) with the auditor, pursuant to section 7.12A of the Local Government Act is tentatively booked for 22nd November 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley**AGAINST:** Nil**CARRIED 5/0****IN BRIEF**

- AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's financial report audit on the OAG's behalf for a 3-year period, which commenced with the audit for the year ended 30 June 2021.
- The 2023/2024 pre-audit (entrance) Meeting was conducted with Tim Partridge, Director of AMD; the OAG Representative Director on behalf of Caitlin McGowan and the Shire's Executive Manager Corporate Services on the 12th April 2024. This meeting was conducted via teams online meeting.
- The Interim Audit was completed by AMD, through offsite work and an onsite audit visit on 15th & 16th May 2024. The draft interim management letter showing seven new findings and recommendations was received from the Auditors on the 28th June 2024.
- Management provided comments on the findings and recommendations which were incorporated into the interim management letter which was received from the OAG on 29th July 2024.
- Any matters raised in the interim management letter are to be addressed by management and reported to the Audit and Risk Committee through the audit register progress report.

- The Final Audit was conducted on the 7th, 8th & 9th October 2024 with an onsite visit and subsequent offsite work.

MATTER FOR CONSIDERATION

Receipt of the draft Annual Financial Statements for the Financial Year ended 30 June 2024.

BACKGROUND

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The Local Government Amendment (Auditing) Act 2017 made legislative changes to the Local Government Act 1995 to provide for the auditing of local governments by the Auditor General. This Act allows the Office of the Auditor General (OAG) to contract out some or all the financial audits, but all audits will be the responsibility of the Auditor General.

The changes also allow for the Auditor General to undertake performance audits that focus on the economy, efficiency, and effectiveness of any aspect of local government operations. These performance audits are similar to that of an internal audit; therefore, the Auditor General may undertake both external and internal audits.

The audit occurs in two steps; the first being an interim audit, with the second (final) stage being the audit work to attest the balances and notes that comprise the annual financial statements.

Bob Waddell and Associates have been engaged to complete the Shire's Annual Financial Statements for the year ended 30th June 2024.

Executive staff are to establish and execute protocols to ensure that all the recommendations are being met.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Local Government (Audit) Regulations 1996

Australian Accounting Standards

International Financial Reporting Standards

POLICY IMPLICATIONS

Purchasing Policy

Delegation 1.1.13: Payments from the municipal or trust funds

Records Management Policy

Significant Accounting Policies

Delegations Register

FINANCIAL IMPLICATIONS

Council has received an indicative costing for the 23/24 audit, increasing from \$31,590 for 22/23 to \$39,500 for 23/24. Council will need to include this in the 24/25 FY Budget. There has been concern raised within the Local Government sector with some Local Governments seeing a 60% increase in their indicative costs for the 23/24 Audit.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.3 Governance & Leadership: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Governance & Leadership: Implement systems and processes that meet legislative and audit obligations

CONSULTATION

Nil.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

RISK ASSESSMENT

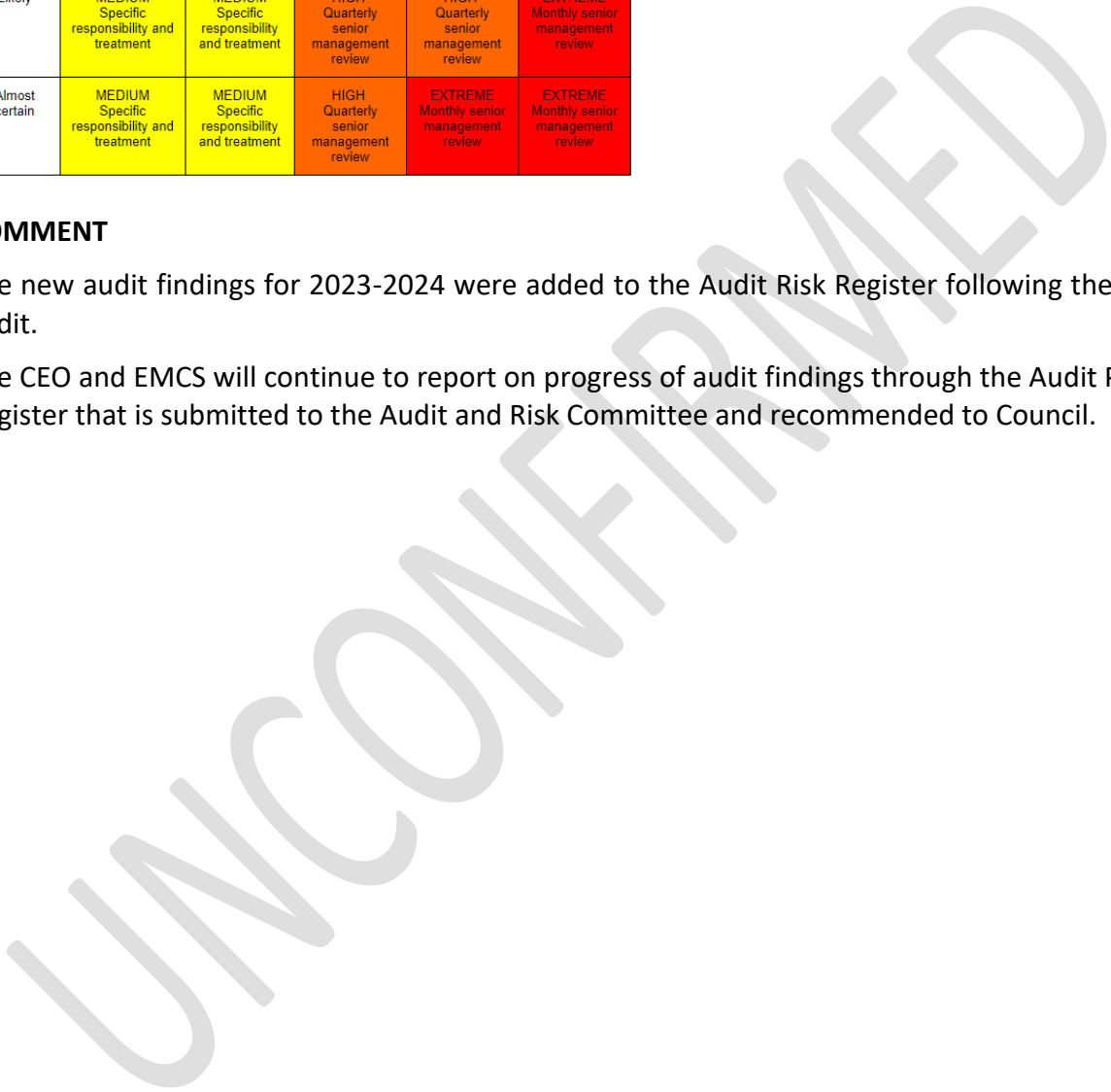
	Option 1
Financial	Low <i>Cost of the audit is included in the budget. The audit’s purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the management report can reduce the risk of this occurring.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the annual financial audit would lead to increased reputational risk and possible actions by the OAG.</i>
Operations	Low <i>Council’s Management and Administration staff assist AMD by providing all information and documents requested. Operational impact is minimal in reporting progress on audit findings, however the operational impact of not closing findings would be significantly higher if conditions escalated.</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

The new audit findings for 2023-2024 were added to the Audit Risk Register following the interim audit.

The CEO and EMCS will continue to report on progress of audit findings through the Audit Progress Register that is submitted to the Audit and Risk Committee and recommended to Council.



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

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

“Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting.”

Principal place of business:
 10 Jennaberring Road
 Quairading WA 6383

**SHIRE OF QUAIRADING
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 Quairading 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 _____ day of _____ October 2024

CEO

Natalie Ness
Name of CEO

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	2,640,665	2,642,443	2,492,164
Grants, subsidies and contributions	2(a)	2,455,183	437,716	3,020,047
Fees and charges	2(a)	675,445	616,835	617,221
Interest revenue	2(a)	222,726	118,855	159,378
Other revenue	2(a)	459,002	413,189	380,066
		6,453,021	4,229,038	6,668,876
Expenses				
Employee costs	2(b)	(2,264,757)	(2,269,697)	(2,120,531)
Materials and contracts		(2,391,227)	(2,175,621)	(1,840,484)
Utility charges		(309,394)	(268,450)	(276,548)
Depreciation		(3,415,918)	(3,152,353)	(3,088,512)
Finance costs		(10,929)	(13,248)	(13,096)
Insurance		(282,142)	(199,849)	(238,146)
Other expenditure	2(b)	(617,300)	(134,755)	(162,203)
		(9,291,667)	(8,213,973)	(7,739,520)
		(2,838,646)	(3,984,935)	(1,070,644)
Capital grants, subsidies and contributions	2(a)	1,940,991	2,273,038	1,655,806
Profit on asset disposals		6,909	42,582	24,899
Loss on asset disposals		(27,273)	(75,359)	(42,010)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
		1,922,308	2,240,261	1,642,381
Net result for the period		(916,338)	(1,744,674)	571,737
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	15,065,812
Total other comprehensive income for the period	16	0	0	15,065,812
Total comprehensive income for the period		(916,338)	(1,744,674)	15,637,549

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

**SHIRE OF QUAIRADING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,380,453	6,755,895
Trade and other receivables	5	493,168	582,590
Inventories	6	198,674	416,668
Other assets	7	785,995	867,160
TOTAL CURRENT ASSETS		8,518,187	8,622,313
NON-CURRENT ASSETS			
Trade and other receivables	5	35,573	35,506
Other financial assets	4(b)	83,171	81,490
Inventories	6	114,000	345,420
Property, plant and equipment	8	23,438,504	23,720,277
Infrastructure	9	99,655,219	100,177,609
Right-of-use assets	11(a)	33,094	23,588
TOTAL NON-CURRENT ASSETS		123,359,561	124,383,890
TOTAL ASSETS		131,877,748	133,006,203
CURRENT LIABILITIES			
Trade and other payables	12	1,400,057	1,283,060
Other liabilities	13	238,647	511,526
Lease liabilities	11(b)	11,047	20,898
Borrowings	14	67,898	66,106
Employee related provisions	15	176,085	184,697
TOTAL CURRENT LIABILITIES		1,893,734	2,066,287
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	20,646	0
Borrowings	14	209,720	277,617
Employee related provisions	15	35,582	27,895
TOTAL NON-CURRENT LIABILITIES		265,948	305,512
TOTAL LIABILITIES		2,159,682	2,371,799
NET ASSETS		129,718,066	130,634,404
EQUITY			
Retained surplus		41,964,120	42,898,658
Reserve accounts	28	4,111,639	4,093,439
Revaluation surplus	16	83,642,307	83,642,307
TOTAL EQUITY		129,718,066	130,634,404

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

**SHIRE OF QUAIRADING
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		42,825,686	3,594,674	68,576,495	114,996,855
Comprehensive income for the period					
Net result for the period		571,737	0	0	571,737
Other comprehensive income for the period	16	0	0	15,065,812	15,065,812
Total comprehensive income for the period		571,737	0	15,065,812	15,637,549
Transfers from reserve accounts	28	351,900	(351,900)	0	0
Transfers to reserve accounts	28	(850,665)	850,665	0	0
Balance as at 30 June 2023		42,898,658	4,093,439	83,642,307	130,634,404
Comprehensive income for the period					
Net result for the period		(916,338)	0	0	(916,338)
Total comprehensive income for the period		(916,338)	0	0	(916,338)
Transfers from reserve accounts	28	121,500	(121,500)	0	0
Transfers to reserve accounts	28	(139,700)	139,700	0	0
Balance as at 30 June 2024		41,964,120	4,111,639	83,642,307	129,718,066

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

**SHIRE OF QUAIRADING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,613,702	2,440,951
Grants, subsidies and contributions		2,590,991	2,924,338
Fees and charges		675,727	617,708
Interest revenue		222,726	159,378
Goods and services tax received		549,274	338,522
Other revenue		459,002	380,066
		<u>7,111,422</u>	<u>6,860,963</u>
Payments			
Employee costs		(2,294,732)	(2,156,785)
Materials and contracts		(2,165,357)	(1,685,500)
Utility charges		(309,394)	(276,548)
Finance costs		(12,469)	(13,096)
Insurance paid		(282,142)	(238,146)
Goods and services tax paid		(532,958)	(405,962)
Other expenditure		(169,758)	(87,235)
		<u>(5,766,810)</u>	<u>(4,863,272)</u>
Net cash provided by operating activities		<u>1,344,612</u>	<u>1,997,691</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(505,162)	(335,644)
Payments for construction of infrastructure	9(a)	(2,238,999)	(2,720,137)
Payments for investment property	11	0	
Payments for intangible assets	11	0	
Capital grants, subsidies and contributions		1,636,778	1,658,184
Distributions from investments in associates		0	
Proceeds for financial assets at amortised cost		(659,897)	
Proceeds from financial assets at amortised cost - self supporting loans		0	1,787
Proceeds from sale of property, plant & equipment		136,909	128,018
Net cash (used in) investing activities		<u>(1,630,371)</u>	<u>(1,267,792)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(66,105)	(66,151)
Payments for principal portion of lease liabilities	27(b)	(23,578)	(29,389)
Net cash (used in) financing activities		<u>(89,683)</u>	<u>(95,540)</u>
Net increase (decrease) in cash held		<u>(375,442)</u>	<u>634,359</u>
Cash at beginning of year		6,755,895	6,121,536
Cash and cash equivalents at the end of the year		<u>6,380,453</u>	<u>6,755,895</u>

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

**SHIRE OF QUAIRADING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	2,622,180	2,623,958	2,479,194
Rates excluding general rates	25	18,485	18,485	12,970
Grants, subsidies and contributions		2,455,183	437,716	3,020,047
Fees and charges		675,445	616,835	617,221
Interest revenue		222,726	118,855	159,378
Other revenue		459,002	413,189	380,066
Profit on asset disposals		6,909	42,582	24,899
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
		<u>6,461,611</u>	<u>4,271,620</u>	<u>6,697,461</u>
Expenditure from operating activities				
Employee costs		(2,264,757)	(2,269,697)	(2,120,531)
Materials and contracts		(2,391,227)	(2,175,621)	(1,840,484)
Utility charges		(309,394)	(268,450)	(276,548)
Depreciation		(3,415,918)	(3,152,353)	(3,088,512)
Finance costs		(10,929)	(13,248)	(13,096)
Insurance		(282,142)	(199,849)	(238,146)
Other expenditure		(617,300)	(134,755)	(162,203)
Loss on asset disposals		(27,273)	(75,359)	(42,010)
		<u>(9,318,940)</u>	<u>(8,289,332)</u>	<u>(7,781,530)</u>
Non cash amounts excluded from operating activities	26(a)	3,895,327	3,188,687	3,183,813
Amount attributable to operating activities		<u>1,037,998</u>	<u>(829,025)</u>	<u>2,099,744</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,940,991	2,273,038	1,655,806
Proceeds from disposal of assets		136,909	335,000	128,018
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	0	0	1,787
		<u>2,077,900</u>	<u>2,608,038</u>	<u>1,785,611</u>
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(34,373)		0
Purchase of property, plant and equipment	8(a)	(505,162)	(1,710,450)	(335,644)
Purchase and construction of infrastructure	9(a)	(2,238,999)	(3,057,474)	(2,720,137)
		<u>(2,778,534)</u>	<u>(4,767,924)</u>	<u>(3,055,781)</u>
Non-cash amounts excluded from investing activities	26(b)	34,373	0	0
Amount attributable to investing activities		<u>(666,261)</u>	<u>(2,159,886)</u>	<u>(1,270,170)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	27(b)	34,373	0	0
Transfers from reserve accounts	28	121,500	1,088,825	351,900
		<u>155,873</u>	<u>1,088,825</u>	<u>351,900</u>
Outflows from financing activities				
Repayment of borrowings	27(a)	(66,105)	(64,364)	(66,151)
Payments for principal portion of lease liabilities	27(b)	(23,578)	(31,797)	(29,389)
Transfers to reserve accounts	28	(139,700)	(220,000)	(850,665)
		<u>(229,383)</u>	<u>(316,161)</u>	<u>(946,205)</u>
Non-cash amounts excluded from financing activities	26(c)	(34,373)	0	0
Amount attributable to financing activities		<u>(107,883)</u>	<u>772,664</u>	<u>(594,305)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(d)	2,315,053	2,246,437	2,079,784
Amount attributable to operating activities		1,037,998	(829,025)	2,099,744
Amount attributable to investing activities		(666,261)	(2,159,886)	(1,270,170)
Amount attributable to financing activities		(107,883)	772,664	(594,305)
Surplus or deficit after imposition of general rates	26(d)	<u>2,578,907</u>	<u>30,190</u>	<u>2,315,053</u>

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

**SHIRE OF QUAIRADING
FOR THE YEAR ENDED 30 JUNE 2024
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**SHIRE OF QUAIRADING
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 Quairading which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Impairment losses of non-financial assets - note 11
- Investment property - note 11
- Estimated useful life of intangible assets - note 11
- Measurement of employee benefits - note 15
- Measurement of provisions - note 15

Fair value heirarchy information can be found in note 24

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

**SHIRE OF QUAIRADING
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, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	No refunds	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,622,180	18,485	2,640,665
Grants, subsidies and contributions	137,268	0	0	2,317,915	2,455,183
Fees and charges	663,219	0	12,226	0	675,445
Interest revenue	0	0	32,800	189,926	222,726
Other revenue	80,648	0	0	378,354	459,002
Capital grants, subsidies and contributions	0	1,940,991	0	0	1,940,991
Total	881,135	1,940,991	2,667,206	2,904,680	8,394,012

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,479,194	12,970	2,492,164
Grants, subsidies and contributions	64,355	0	0	2,955,692	3,020,047
Fees and charges	602,374	0	14,847	0	617,221
Interest revenue	0	0	17,865	141,513	159,378
Other revenue	55,018	0	0	325,048	380,066
Capital grants, subsidies and contributions	0	1,655,806	0	0	1,655,806
Total	721,747	1,655,806	2,511,906	3,435,223	8,324,682

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	5	44
Interest on reserve account	163,975	118,253
Trade and other receivables overdue interest	32,800	17,865
Other interest revenue	25,946	23,216
	222,726	159,378

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$18,850.

Fees and charges relating to rates receivable

Charges on instalment plan	1,290	1,415
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$1,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	31,590	32,220
- Other services – grant acquittals	3,450	500
	35,040	32,720

Employee Costs

Employee benefit costs	1,969,045	1,826,405
Other employee costs	295,712	294,126
	2,264,757	2,120,531

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	10,929	13,096
	10,929	13,096

Other expenditure

Impairment losses on trade receivables	282	487
Write down of inventories to net realisable value	447,260	74,481
Sundry expenses	169,758	87,235
	617,300	162,203

**SHIRE OF QUAIRADING
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	2,655,601	4,703,084
Term deposits	3,724,852	2,052,811
Total cash and cash equivalents	6,380,453	6,755,895
Held as		
- Unrestricted cash and cash equivalents	1,978,775	2,054,434
- Restricted cash and cash equivalents	4,401,678	4,701,461
	6,380,453	6,755,895

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	659,897	0
	659,897	0
Other financial assets at amortised cost		
Term deposits	659,897	0
	659,897	0
Held as		
- Unrestricted other financial assets at amortised cost	659,897	0
	659,897	0
(b) Non-current assets		
Financial assets at fair value through profit or loss	83,171	81,490
	83,171	81,490
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	81,490	77,804
Movement attributable to fair value increment	1,681	3,686
Units in Local Government House Trust - closing balance	83,171	81,490

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets 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 QUAIRADING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

5. TRADE AND OTHER RECEIVABLES

Note	2024 \$	2023 \$
Current		
Rates and statutory receivables	279,317	247,385
Trade receivables	138,416	243,172
GST receivable	76,498	92,814
Allowance for credit losses of trade receivables	(1,063)	(781)
	493,168	582,590
Non-current		
Rates and statutory receivables	35,573	35,506
	35,573	35,506

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Contract assets	7 676,569	837,395	187,707
Allowance for credit losses of trade receivables	5 (1,063)	(781)	(294)
Total trade and other receivables from contracts with customers	675,506	836,614	187,413

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

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

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	8,674	10,828
Land held for resale		
Cost of acquisition	190,000	405,840
	198,674	416,668
Non-current		
Land held for resale		
Cost of acquisition	114,000	345,420
	114,000	345,420
The following movements in inventories occurred during the year:		
Balance at beginning of year	762,088	880,254
Inventories expensed during the year	(125,173)	(127,944)
Write down of inventories to net realisable value	2(b) (447,260)	(74,481)
Disposal of inventory	0	(50,000)
Additions to inventory	123,019	134,259
Balance at end of year	312,674	762,088

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

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

7. OTHER ASSETS

Other assets - current

	2024	2023
	\$	\$
Prepayments	63,741	7,435
Accrued income	45,685	22,330
Contract assets	<u>676,569</u>	<u>837,395</u>
	<u>785,995</u>	<u>867,160</u>

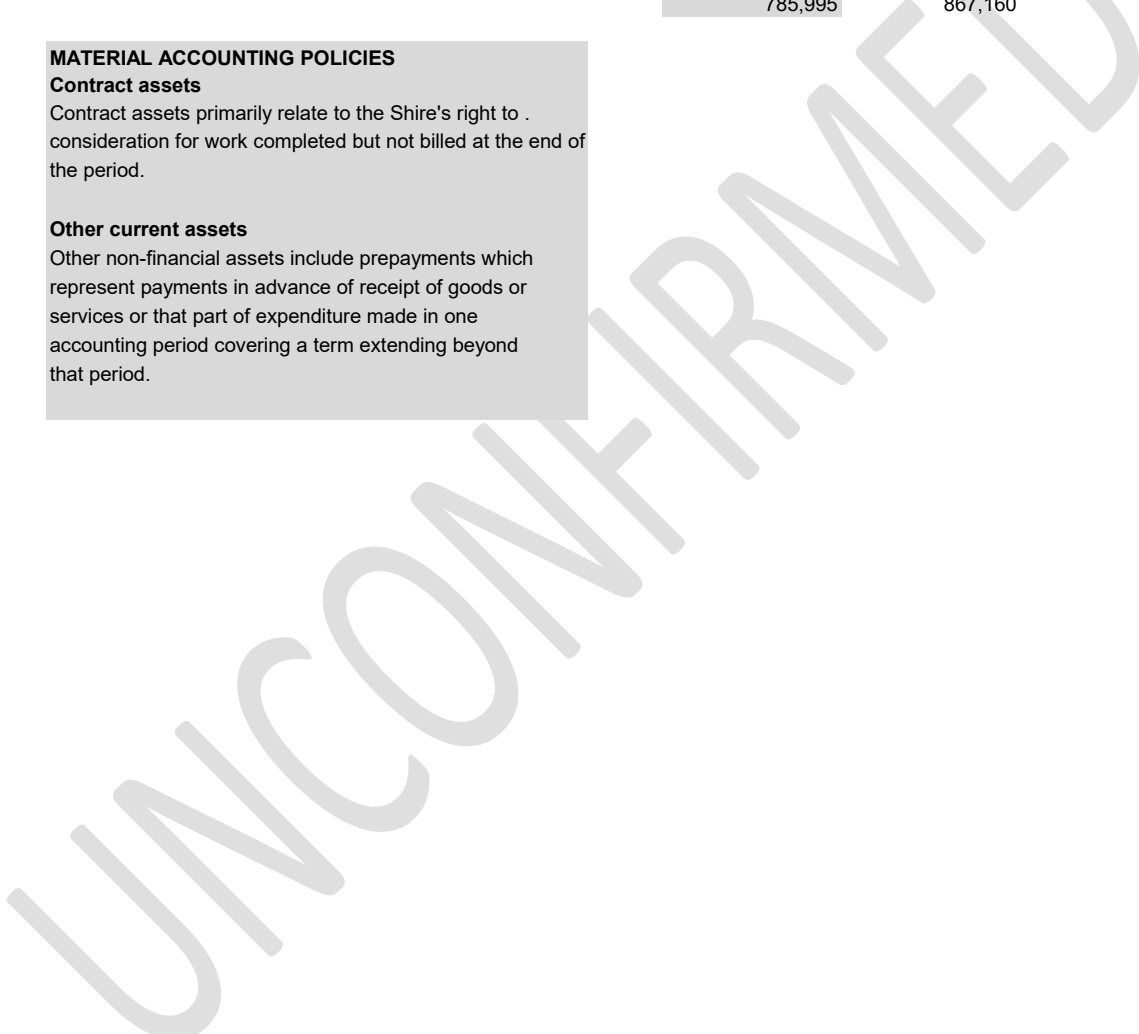
MATERIAL ACCOUNTING POLICIES

Contract assets

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

Other current assets

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



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Total Property					Plant and equipment		Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	1,295,370	2,110,632	12,871,750	1,295,370	2,110,632	12,871,750	255,519	16,533,271	124,375	4,364,834	21,022,480
Additions	0	0	44,445	0	0	44,445	0	44,445	81,699	209,500	335,644
Disposals	0	0	(11,965)	0	0	(11,965)	0	(11,965)	(20,293)	(62,871)	(95,129)
Revaluation increments / (decrements) transferred to revaluation surplus	(94,499)	479,024	2,712,029	(94,499)	479,024	2,712,029	0	3,096,554	0	0	3,096,554
Depreciation	0	(25,863)	(256,490)	0	(25,863)	(256,490)	0	(282,353)	(34,930)	(340,203)	(657,486)
Transfers	255,519	0	0	255,519	0	0	(255,519)	0	0	18,214	18,214
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	150,851	4,189,474	23,720,277
Comprises:											
Gross balance amount at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	285,136	6,123,767	25,788,855
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0	0	(134,285)	(1,934,293)	(2,068,578)
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	150,851	4,189,474	23,720,277
Additions	0	0	91,803	0	0	91,803	11,203	103,006	35,442	366,714	505,162
Disposals	0	0	0	0	0	0	0	0	0	(157,273)	(157,273)
Depreciation	0	(36,097)	(308,514)	0	(36,097)	(308,514)	0	(344,611)	(41,134)	(364,472)	(750,217)
Transfers	0	0	86,000	0	0	86,000	0	86,000	17,503	17,052	120,555
Balance at 30 June 2024	1,456,390	2,527,696	15,229,058	1,456,390	2,527,696	15,229,058	11,203	19,224,347	162,662	4,051,495	23,438,504
Comprises:											
Gross balance amount at 30 June 2024	1,456,390	2,563,793	15,537,572	1,456,390	2,563,793	15,537,572	11,203	19,568,958	338,081	6,307,576	26,214,615
Accumulated depreciation at 30 June 2024	0	(36,097)	(308,514)	0	(36,097)	(308,514)	0	(344,611)	(175,419)	(2,256,081)	(2,776,111)
Balance at 30 June 2024	1,456,390	2,527,696	15,229,058	1,456,390	2,527,696	15,229,058	11,203	19,224,347	162,662	4,051,495	23,438,504

* The impairment loss relates to a grader damaged in an accident. The whole amount was recognised as other expense in profit or loss, as there was no amount included in the asset revaluation surplus relating to plant and equipment. Refer Note 2(b).

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per hectare
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<p>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.</p> <p>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.</p>					
(ii) Cost					
Furniture and equipment	3	N/A	Cost	N/A	N/A
Plant and equipment	3	N/A	Cost	N/A	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - other community & recreation facilities	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	73,069,421	594,210	9,181,436	4,952,739	110,376	87,908,182
Additions	1,914,608	32,079	0	21,121	752,329	2,720,137
Revaluation increments / (decrements) transferred to revaluation surplus	9,246,265	10,582	1,709,700	1,002,711	0	11,969,258
Depreciation	(1,850,317)	(34,911)	(156,058)	(360,468)	0	(2,401,754)
Transfers	0	0	0	(18,214)	0	(18,214)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
Comprises:						
Gross balance at 30 June 2023	102,914,014	1,219,564	18,934,298	9,112,380	862,705	133,042,961
Accumulated depreciation at 30 June 2023	(20,534,037)	(617,604)	(8,199,220)	(3,514,491)	0	(32,865,352)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
Additions	1,436,460	0	0	802,539	0	2,238,999
Depreciation	(2,125,515)	(32,819)	(181,888)	(300,612)	0	(2,640,834)
Transfers	0	0	0	742,150	(862,705)	(120,555)
Balance at 30 June 2024	81,690,922	569,141	10,553,190	6,841,966	0	99,655,219
Comprises:						
Gross balance at 30 June 2024	104,350,475	1,219,564	18,934,299	10,657,069	0	135,161,407
Accumulated depreciation at 30 June 2024	(22,659,553)	(650,423)	(8,381,109)	(3,815,103)	0	(35,506,188)
Balance at 30 June 2024	81,690,922	569,141	10,553,190	6,841,966	0	99,655,219

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other community & recreation facilities	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	25 - 95 years
Furniture and equipment	5 - 40 years
Plant and equipment	4 - 40 years
Unsealed Roads	
- Aggregate Surfaces	15 - 20 years
- Asphalt Surfaces	15 - 20 Years
- Pavement Surfaces	12 - 16 Years
Drainage Systems	60 - 100 Years
Clearing & Formation	Not Depreciated
Culverts/Floodways	60 - 100 Years
Concrete Footpaths	40 - 65 Years
Footpaths Other	15 - 65 Years
Kerbing	60 - 100 Years
Bridges	80 - 175 Years
Other Infrastructure	10 - 175 years
Right-of-use Assets	Based on the remaining lease term

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-Use Assets

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

Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2022	52,860	52,860
Depreciation	(29,272)	(29,272)
Balance at 30 June 2023	23,588	23,588
Gross balance amount at 30 June 2023	91,091	91,091
Accumulated depreciation at 30 June 2023	(67,503)	(67,503)
Balance at 30 June 2023	23,588	23,588
Additions	34,373	34,373
Depreciation	(24,867)	(24,867)
Balance at 30 June 2024	33,094	33,094
Gross balance amount at 30 June 2024	125,464	125,464
Accumulated depreciation at 30 June 2024	(92,370)	(92,370)
Balance at 30 June 2024	33,094	33,094

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

	2024 Actual \$	2023 Actual \$
Depreciation on right-of-use assets	(24,867)	(29,272)
Finance charge on lease liabilities	(532)	(442)
Total amount recognised in the statement of comprehensive income	(25,399)	(29,714)
Total cash outflow from leases	(24,110)	(29,831)
(b) Lease Liabilities		
Current	11,047	20,898
Non-current	20,646	0
	31,693	20,898

The Shire has three leases relating to plant and equipment. Two leases have a term of 3 years and one has a term of 4 years.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

**SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. LEASES (Continued)

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

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

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years

	2024 Actual	2023 Actual
	\$	\$
	51,126	41,472
	39,611	39,508
	392	34,745
	0	0
	74,253	115,725
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	56,895	46,455

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

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

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

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

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

**SHIRE OF QUAIRADING
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FOR THE YEAR ENDED 30 JUNE 2024**

12. TRADE AND OTHER PAYABLES

	2024	2023
	\$	\$
Current		
Sundry creditors	1,121,125	977,943
Prepaid rates	61,978	56,942
Accrued payroll liabilities	76,255	101,480
ATO liabilities	39,359	43,184
Bonds and deposits held	51,392	96,496
Accrued interest	1,148	2,688
Accrued expenditure	48,410	3,547
Income received in advance	390	780
	1,400,057	1,283,060

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	68,952	37,618
Capital grant/contributions liabilities	169,695	473,908
	<u>238,647</u>	<u>511,526</u>
Reconciliation of changes in contract liabilities		
Opening balance	37,618	1,750
Additions	68,952	37,618
Revenue from contracts with customers included as a contract liability at the start of the period	(37,618)	(1,750)
	<u>68,952</u>	<u>37,618</u>
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$68,952 (2023: \$37,618)</p> <p>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.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	473,908	471,530
Additions	169,695	473,908
Revenue from capital grant/contributions held as a liability at the start of the period	(473,908)	(471,530)
	<u>169,695</u>	<u>473,908</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	169,695	473,908
	<u>169,695</u>	<u>473,908</u>

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		67,898	209,720	277,618	66,106	277,617	343,723
Total secured borrowings	27(a)	67,898	209,720	277,618	66,106	277,617	343,723

Secured liabilities and assets pledged as security

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

The Shire of Quairading has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

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

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	120,960	129,164
Long service leave	33,441	34,533
	<u>154,401</u>	<u>163,697</u>
Employment on-costs	21,684	21,000
	<u>21,684</u>	<u>21,000</u>
Total current employee related provisions	<u>176,085</u>	<u>184,697</u>
Long service leave	31,139	24,681
	<u>31,139</u>	<u>24,681</u>
Employment on-costs	4,443	3,214
	<u>4,443</u>	<u>3,214</u>
Total non-current employee related provisions	<u>35,582</u>	<u>27,895</u>
Total employee related provisions	<u>211,667</u>	<u>212,592</u>

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 QUAIRADING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	918,020	0	918,020	1,012,519	(94,499)	918,020
Revaluation surplus - Buildings	10,706,094	0	10,706,094	7,515,041	3,191,053	10,706,094
Revaluation surplus - Furniture and equipment	20,568	0	20,568	20,568	0	20,568
Revaluation surplus - Plant and equipment	53,677	0	53,677	53,677	0	53,677
Revaluation surplus - Infrastructure - roads	56,645,915	0	56,645,915	47,399,650	9,246,265	56,645,915
Revaluation surplus - Infrastructure - footpaths	374,446	0	374,446	363,864	10,582	374,446
Revaluation surplus - Infrastructure - bridges	11,637,670	0	11,637,670	9,927,970	1,709,700	11,637,670
Revaluation surplus - Infrastructure - other community & recreation facilities	3,285,917	0	3,285,917	2,283,206	1,002,711	3,285,917
	83,642,307	0	83,642,307	68,576,495	15,065,812	83,642,307

UNCONFIRMED

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

17. 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	4,401,678	4,701,461
		4,401,678	4,701,461
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	4,111,639	4,093,439
Contract liabilities	13	68,952	37,618
Capital grant liabilities	13	169,695	473,908
Bonds and deposits held	12	51,392	96,496
Total restricted financial assets		4,401,678	4,701,461

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

Credit card limit		20,000	17,000
Credit card balance at balance date		(1,822)	(6,091)
Total amount of credit unused		18,178	10,909
Loan facilities			
Loan facilities - current		67,898	66,106
Loan facilities - non-current		209,720	277,617
Total facilities in use at balance date		277,618	343,723
Unused loan facilities at balance date		0	0

**SHIRE OF QUAIRADING
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19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Quairading has identified the following sites to be possible sources of contamination:

- Airstrip (Historic; small agricultural chemical spill)
- Fuel Tanks at Works Depot (Current; recent test showed no leak in fuel tank)
- Old Community Sheep Dip at Doodenanning (Historic; unassessed)

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	105,244	122,375
Payable:		
- not later than one year	105,244	122,375

The Capital expenditure projects outstanding at the end of the current reporting period is the bitumen seal of the Quairading - Corrigin Road.

The capital expenditure projects outstanding at the end of the previous year represent is the Kwirradging Koort Community Park.

**SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	1,100	1,100	526
President's meeting attendance fees	6,465	5,780	5,741
	<u>7,565</u>	<u>6,880</u>	<u>6,267</u>
Deputy President's meeting attendance fees	4,378	3,195	3,122
	<u>4,378</u>	<u>3,195</u>	<u>3,122</u>
All other council member's meeting attendance fees	18,558	14,135	14,042
	<u>18,558</u>	<u>14,135</u>	<u>14,042</u>
21(b)	<u>30,501</u>	<u>24,210</u>	<u>23,431</u>

(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	628,981	631,324
Post-employment benefits	66,382	63,422
Employee - other long-term benefits	19,546	16,536
Employee - termination benefits	25,263	39,590
Council member costs	21(a) 30,501	23,431
	<u>770,673</u>	<u>774,303</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	9,611	642
Payment of council member costs	30,501	23,431
Amounts outstanding from related parties:		
Trade and other receivables	2,104	1,904
Amounts payable to related parties:		
Trade and other payables	5,884	5,667

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

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

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Quairading has participated in a joint venture with Homeswest for the construction of two three bedroom duplex units in Suburban Road, Quairading. The provision of this housing aims to provide accommodation for low income families.

The Shire of Quairading has a 18.95% interest in the assets and liabilities of this joint venture.

Council manages the operation of the joint venture under the auspices of Homeswest.

All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.

Statement of Financial Position

	2024 Actual	2023 Actual
	\$	\$
Land and Buildings	97,543	97,543
Accumulated depreciation	(1,264)	0
Total assets	96,279	97,543

Statement of Comprehensive Income

Other revenue	14,988	6,156
Other expense	(16,408)	(20,527)
Profit/(loss) for the period	(1,420)	(14,371)
Other comprehensive income	0	17,571
Total comprehensive income for the period	(1,420)	3,200

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

UNCONFIRMED

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

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Residential	Gross rental valuation	0.153020	316	2,567,764	392,919	(267)	392,652	392,919	0	392,919	371,764
Industrial	Gross rental valuation	0.153020	22	280,765	42,963	0	42,963	42,963	0	42,963	40,999
Commercial	Gross rental valuation	0.153020	11	248,376	38,006	0	38,006	38,006	0	38,006	35,960
Rural	Unimproved valuation	0.008259	359	249,782,000	2,062,950	(1,511)	2,061,439	2,062,950	0	2,062,950	1,951,591
Non-Rateable	Gross rental valuation	0.000000	232	294,438	0	0	0	0	0	0	0
Total general rates			940	253,173,343	2,536,838	(1,778)	2,535,060	2,536,838	0	2,536,838	2,400,314
Minimum Payment											
Minimum payment											
Residential	Gross rental valuation	720	61	62,032	43,920	0	43,920	43,920	0	43,920	41,480
Industrial	Gross rental valuation	720	7	9,115	5,040	0	5,040	5,040	0	5,040	3,400
Commercial	Gross rental valuation	720	0	0	0	0	0	0	0	0	0
Rural	Unimproved valuation	720	53	2,200,062	38,160	0	38,160	38,160	0	38,160	34,000
Total minimum payments			121	2,271,209	87,120	0	87,120	87,120	0	87,120	78,880
Total general rates and minimum payments			1,061	255,444,552	2,623,958	(1,778)	2,622,180	2,623,958	0	2,623,958	2,479,194
Ex-gratia Rates											
CBH Receival Bin	Tonnage	0.046436	1	398,070	18,485	0	18,485	18,485	0	18,485	12,970
Total amount raised from rates (excluding general rates)			1	398,070	18,485	0	18,485	18,485	0	18,485	12,970
Total Rates							2,640,665			2,642,443	2,492,164
Rate instalment interest							2,409			3,000	2,239
Rate overdue interest							30,391			15,850	15,626

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

*Rateable Value at time of raising of rate.

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

26. DETERMINATION OF SURPLUS OR DEFICIT

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	(6,909)	(42,582)	(24,899)
	5,846	3,557	4,666
	(1,681)		(3,686)
	27,273	75,359	42,010
8(a)	0	0	0
10(a)	3,415,918	3,152,353	3,088,512
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(67)	0	(4,875)
Employee benefit provisions	7,687	0	7,604
Inventory	447,260	0	74,481
Non-cash amounts excluded from operating activities	3,895,327	3,188,687	3,183,813
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Right of use assets received - non cash	34,373	0	0
11(a)	34,373	0	0
Non-cash amounts excluded from investing activities	34,373	0	0
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	(34,373)	0	0
27(b)	(34,373)	0	0
Non-cash amounts excluded from financing activities	(34,373)	0	0
(d) 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	28 (4,111,639)	(3,224,614)	(4,093,439)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Land held for resale	6 (190,000)	(50,000)	(405,840)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 67,898	0	66,106
- Current portion of lease liabilities	11(b) 11,047	31,797	20,898
- Employee benefit provisions	177,148	174,859	171,302
Total adjustments to net current assets	(4,045,546)	(3,067,958)	(4,240,973)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,518,187	4,585,395	8,622,313
Less: Total current liabilities	(1,893,734)	(1,487,247)	(2,066,287)
Less: Total adjustments to net current assets	(4,045,546)	(3,067,958)	(4,240,973)
Surplus or deficit after imposition of general rates	2,578,907	30,190	2,315,053

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
Depot Building		\$ 293,539	\$ 0	\$ (49,813)	\$ 243,726	\$ 0	\$ (51,338)	\$ 192,388	\$ 193,914	\$ 0	\$ (49,813)	\$ 144,101
Park Cottages		114,548	0	(14,551)	99,997	0	(14,767)	85,230	85,445	0	(14,551)	70,894
Total		408,087	0	(64,364)	343,723	0	(66,105)	277,618	279,359	0	(64,364)	214,995
Self Supporting Loans												
Golf Club		1,787	0	(1,787)	0	0	0	0	0	0	0	0
Total Self Supporting Loans		1,787	0	(1,787)	0	0	0	0	0	0	0	0
Total Borrowings	14	409,874	0	(66,151)	343,723	0	(66,105)	277,618	279,359	0	(64,364)	214,995

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

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Depot Building	118	WATC*	3.04%	15/07/2027	\$ (8,398)	\$ (10,647)	\$ (10,279)
Park Cottages	119	WATC*	1.49%	9/06/2029	(1,999)	(2,431)	(2,317)
Total					(10,397)	(13,078)	(12,596)
Self Supporting Loans Finance Cost Payments							
Golf Club	117	WATC*	4.08%	5/08/2023	0	(5)	(58)
Total Self Supporting Loans Finance Cost Payments					0	(5)	(58)
Total Finance Cost Payments					(10,397)	(13,083)	(12,654)

* WA Treasury Corporation

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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle		43,647	0	(26,092)	17,555	0	(17,555)	0	17,555	0	(17,555)	0
Canon Copier		6,640	0	(3,297)	3,343	0	(3,343)	0	3,335	0	(3,335)	0
Gym Equipment		0	0	0	0	34,373	(2,680)	31,693	0	0	(10,907)	(10,907)
Total Lease Liabilities	11(b)	50,287	0	(29,389)	20,898	34,373	(23,578)	31,693	20,890	0	(31,797)	(10,907)

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
CESM Vehicle	2	Summit Fleet	1.10%	15/02/2024	(73)	(72)	(349)	36 Months
Canon Copier	3	Canon Finance	1.40%	20/05/2024	(47)	(93)	(93)	48 Months
Gym Equipment	5	Maia Financial	4.95%	1/01/2027	(412)	0	0	48 Months
Total Finance Cost Payments					(532)	(165)	(442)	

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

28. RESERVE ACCOUNTS	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long Service Leave Reserve	171,302	5,846	0	177,148	171,302	3,557	0	174,859	166,636	4,666	0	171,302
(b) Building Reserve	925,026	31,569	(15,000)	941,595	925,026	19,208	(430,000)	514,234	972,784	27,242	(75,000)	925,026
(c) Furniture, Fittings & Equipment Reserve	72,254	2,466	(50,000)	24,720	72,254	1,500	(10,000)	63,754	114,060	3,194	(45,000)	72,254
(d) Plant Reserve	779,334	26,597	(56,500)	749,431	779,333	151,183	(478,000)	452,516	740,497	270,737	(231,900)	779,334
(e) Health Reserve	99,576	3,398	0	102,974	99,576	2,068	0	101,644	48,225	51,351	0	99,576
(f) Swimming Pool Reserve	20,278	692	0	20,970	20,278	421	0	20,699	264	20,014	0	20,278
(g) Sustainable Environment Reserve	171,413	5,850	0	177,263	171,412	3,559	0	174,971	166,743	4,670	0	171,413
(h) Town Planning & Development Reserve	72,049	2,459	0	74,508	72,050	1,496	0	73,546	2,000	70,049	0	72,049
(i) HomesWest Joint Venture Housing Reserve	5,425	185	0	5,610	5,425	113	0	5,538	5,277	148	0	5,425
(j) Road Infrastructure Reserve	550,929	18,802	0	569,731	550,929	11,440	(85,675)	476,694	428,918	122,011	0	550,929
(k) Rec Centre Multi Purpose Precinct Reserve	538,610	18,382	0	556,992	538,611	11,184	0	549,795	378,024	160,586	0	538,610
(l) Building Renewal Reserve	125,739	4,291	0	130,030	125,739	2,611	0	128,350	122,314	3,425	0	125,739
(m) Independent Living Reserve	561,504	19,163	0	580,667	561,504	11,660	(85,150)	488,014	448,932	112,572	0	561,504
	4,093,439	139,700	(121,500)	4,111,639	4,093,439	220,000	(1,088,825)	3,224,614	3,594,674	850,665	(351,900)	4,093,439

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) Long Service Leave Reserve	To be used to fund future Employee Leave requirements.
(b) Building Reserve	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(c) Furniture, Fittings & Equipment Reserve	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(d) Plant Reserve	To be used to assist in funding the purchase of major plant items.
(e) Health Reserve	To be used to assist in funding the improvement of Medical Services and Facilities.
(f) Swimming Pool Reserve	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(g) Sustainable Environment Reserve	To be used to assist in funding projects and initiatives which foster a sustainable environment. Such areas include waste management, recycling, water usage, gravel supplies, energy conservation and environmentally sustainable projects.
(h) Town Planning & Development Reserve	To be used to assist in funding of planning and implementation of the development of Council land and the purchase of land for future development.
(i) HomesWest Joint Venture Housing Reserve	To be used to assist with compliance with Council's Joint Venture Agreement held with the State Housing Commission and to provide funds for the maintenance, management and improvement of the Joint Venture Units.
(j) Road Infrastructure Reserve	To be used towards road infrastructure projects including replacement of culverts and bridges.
(k) Rec Centre Multi Purpose Precinct Reserve	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(l) Building Renewal Reserve	To be used to fund the maintenance and renewal of Councils Building assets.
(m) Independent Living Reserve	To be used to fund the development of Independent Living Units.

9.1.2 Audit register - progress report

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Tricia Brown, Executive Manager, Corporate Services

Attachments 1. Attachment (i) Audit Register Report - November 2024 (confidential)

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 075-24/25

Moved: Cr JR Hippisley

Seconded: Cr JC Hayes

That the Audit & Risk Committee recommends to Council that Council;

1. Notes the progress recorded against each item within the audit register in confidential attachment (i)

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

- This report provides an update on the progress of actions included in the audit register.
- The audit register includes all open audit findings that have previously been accepted by the Audit and Risk Committee.

MATTER FOR CONSIDERATION

Receipt of the audit register progress report to 08/11/2024.

BACKGROUND

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The audit register lists findings from audit reports previously accepted by the Audit & Risk Committee. The register describes the progress of implementing improvements and percentage completion. Progress on the actions is monitored by management, this Committee and Council.

Any new finding from the 2023/2024 interim audit management letter will form part of this report.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Council will require a budget allocation of \$39,500 in the 2024/2025 Budget, which is currently an indicative cost from the OAG, in order to perform the full 2023/2024 Audit of the financial statements. It is anticipated that a budget of a similar amount is to be adopted each year but will be the subject of an annual estimate of audit fees provided by the OAG. Officers’ efforts to undertake the improvements and report on progress has not been estimated or reported.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.4 Governance & Leadership: Implement systems and processes that meet legislative and audit obligations

CONSULTATION

Nil.

RISK ASSESSMENT

	Option 1
Financial	Low <i>Cost of the annual audit is included in the budget. By regularly reviewing progress against audit findings, the risks associated to misconduct and error are significantly reduced.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the findings from audit reports would lead to increased reputational risk.</i>
Operations	Low <i>Operational impact is minimal in reporting progress on audit findings. Operational impact of not closing findings would escalate.</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

The audit register **confidential attachment (i)** counts actions and totals by “Finding #”. Each finding may have more than one “recommendation” and associated “agreed management action”. Only when all recommendations and agreed management actions within a finding are deemed complete will the finding as a whole be totalled at 100% complete and recommended to be closed.

The process for adding and removing findings to the audit register is as follows:

1. An external audit is completed, and an audit report is finalised.
2. The audit report is presented to the Audit and Risk Committee (ARC).
3. The ARC recommends to Council that it notes and accepts the audit report.
4. All findings from the audit report are **added** to the audit register.
5. Progress is reported by management with updates recorded quarterly in “officer comment / action taken”.
6. Any findings deemed as complete by management are marked as “100% complete” with the status of “closed”.
7. The audit register – progress report is submitted by management to the ARC.
8. The ARC reviews the audit register and confirms completion of any 100% and closed findings.
9. The ARC recommends to Council that it notes progress and approves the findings marked as complete to be registered as closed.
10. Closed findings are **removed** from the audit register.

A summary of the audit register, included below, will illustrate the trend of actions that have been added, progressed, and completed.

The blue row represents actions added by the ARC. New audit findings presented to the current meeting are included at the subsequent meeting, following acceptance.

The green row represents actions closed by the ARC and will always total 0 for the current meeting date. The closed actions from the current meeting will then be shown in the “closed by the Audit & Risk Committee” total in the subsequent meeting’s table summary.

Status of Actions	ARC - Meeting Date						TOTAL
	2/2024	5/2024	8/2024	11/2024			
New actions added by ARC	1	0	7	0	0	0	8
Not commenced ≤10%	0	0	0	0	0	0	
Progressed >11% to 99%	0	0	0	0	0	0	
Completed =100%	0	0	0	0	0	0	
Total (0% to 100%)	0	0	0	0	0	0	
Closed by ARC	7	0	0	0	0	0	7
Total cumulative closed by ARC	0	0	0	0	0	0	
Open Actions	0	1	1	8	0	0	

The committee is requested to recommend to Council that Council note the progress and Officer comments.

Seven new actions have been added to the register following the interim 2023-2024 financial audit.

One audit finding from previous audits remains open with all other items marked as complete and have been closed off and not required to be reported.

All closed items will not form part of the audit register report for future meetings. The closed items are available for external auditors and committee/council to review.

It is requested to note the audit register progress report in **confidential attachment (i)**.

9.1.3 Terms of Reference - Audit & Risk Committee - Annual Review

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Marion Haeusler, Executive Officer

Attachments 1. Terms Of Reference - Audit and Risk Committee [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 076-24/25

Moved: Cr TJ Stacey

Seconded: Cr JR Hippisley

That the Audit & Risk Committee recommend to Council that Council endorse the Audit & Risk Committee Terms of Reference.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

Under statutory requirements, Council must appoint an Audit & Risk Committee to oversee financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability, and the internal and external audit functions. The committee make recommendations and report to Council on these matters.

As per 9.5 of the Audit & Risk Committee terms of reference, the committee is required to review its performance and terms of reference once a year, and report to Council.

Officers have made minor amendments to the Terms of Reference – Audit and Risk Committee (Attachment 1).

Committee members are asked to discuss any other amendments they deem necessary or appropriate.

MATTER FOR CONSIDERATION

In 2023, Council appointed all Councillors as members of the Audit & Risk Committee. In line with the ongoing Local Government Reform, in 2023 the size of the Quairading Shire Council was reduced from eight Councillors to seven Councillors. Officers recommend in clause 3.1 of their draft of the Terms of Reference that the number of members present necessary for a quorum be reduced from five to four, being half of all members plus one.

In accordance with clause 9.5 of the Audit & Risk Committee terms of reference, the committee is asked to review and discuss its own performance for the 2023/24 Financial Year in line with this review of its terms of reference.

BACKGROUND

An audit committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability, and the internal and external audit functions.

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies, and overseeing the allocation of the local government's finances and resources.

The committee is to facilitate:

- The enhancement of the credibility and objectivity of internal and external financial reporting.
- Effective management of financial and other risks and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.
- The coordination of the internal audit function with the external audit; and
- The provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

The audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of Council. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

In accordance with clause 9.5 of the Audit & Risk Committee terms of reference, the committee is required to, at least once a year, review its own performance and terms of reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to Council for approval.

Officers held off the review of the Terms of Reference of the Audit and Risk Committee in anticipation of the Tranche 2 Bill of the Local Government Reform, which deals with the re-establishment of the Audit & Risk Committee as an Audit, Risk and Improvement Committee, chaired by an independent person. Information from the WALGA Governance Team suggests this legislation is now expected to come into effect no earlier than in time for the 2025 Local Government Ordinary Election.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Administration) Regulations 1996

Local Government (Financial Management) Regulations 1996

Local Government (Functions and General) Regulations 1996

Local Government (Audit) Regulations 1996

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the Council the results of that review; and
 - (ii) give a copy of the CEO's report to the Council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 5.3 **Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 **Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

CONSULTATION

The Audit & Risk Committee is being consulted in accordance with the Terms of Reference requirement to review the terms at least once a year.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

RISK ASSESSMENT

	Option 1
Financial	High <i>The Audit & Risk Committee is required to ensure local government finances and audit requirements are being followed in line with relevant Acts and Regulations.</i>
Health	N/A
Reputation	High <i>It is a statutory requirement to have an Audit & Risk Committee. As per the current Terms of Reference, at least once a year the Terms of Reference and performance of the committee are to be reviewed and recommended to Council.</i> <i>Reputational Risk is mitigated with the effective operation of Council's Audit & Risk Committee and also sound governance and financial management in place.</i>
Operations	Low <i>The annual review process provides a mechanism to ensure good governance of Council's Audit & Risk Committee. The review process is part of Council Officers normal duties.</i>
Natural Environment	N/A

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

Nil.

UNCONFIRMED



AUDIT & RISK COMMITTEE – TERMS OF REFERENCE

PURPOSE

To ensure that the audit of Council's financial and statutory functions have been undertaken in accordance with the provisions of the *Local Government Act 1995* and associated Regulations.

The Committee will also undertake a Risk Management function to ensure adequate statutory compliance and best practice mitigation is occurring.

OBJECTIVE

The objective of the committee is to assist Council in providing a transparent and independent process in its audit, risk and governance management to ensure accountability to the community in the governance and compliance framework and its financial and risk management responsibilities.

POLICY

The Audit & Risk Committee (the "committee") is a formally appointed committee of the Shire of Quairading, pursuant to a number of specific pieces of legislation. These include: -

The *Local Government Act 1995*, *The Local Government (Audit) Regulations 1996*, the *Local Government (Financial Management) Regulations 1996*. The *Local Government Act 1995*, Section 7 deals specifically with the audit and process.

The committee does not have executive powers or authority to implement actions in areas where management has the responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and is therefore independent from management.

The committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to its Terms of Reference in order to facilitate decision making by the committee and Council in relation to the discharge of its responsibilities.

1 Membership

- 1.1 Members of the committee are appointed by Council. The committee is to consist of all Elected Members. The Elected Members are to vote and elect the chairperson.
- 1.2 Only members of the committee are entitled to vote in committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the committee for decision.
- 1.3 The Chief Executive Officer, senior management and other administration staff may attend any meeting as observers or be responsible for preparing papers for the committee.
- 1.4 The Council's external auditors may be invited to attend meetings of the committee.

AUDIT & RISK COMMITTEE – TERMS OF REFERENCE



- 1.5 Appointment of all members of the committee will be for a term of two (2) years at the commencement of each Council term after a Council election.
- 1.6 Committee members are paid meeting attendance fees in accordance with the requirements of the *Local Government Act 1995*.

2 Secretarial/Administrative Resources

- 2.1 The Chief Executive Officer is required to provide sufficient administrative resources to the Audit and Risk Committee to enable it to adequately carry out its functions.

3 Quorum

- 3.1 The quorum necessary for the transaction of business shall be four (4) members of the Audit and Risk Committee.

4 Frequency of Meetings

- 4.1 The committee may meet at least quarterly at a minimum or as determined by the committee.
- 4.2 A schedule of ordinary meetings is determined by Council for the year.
- 4.3 The Chief Executive Officer is delegated the authority to vary the meeting schedule after liaison with the committee chairperson.
- 4.4 The Chief Executive Officer is delegated not to call an ordinary meeting of the committee should the committee have no matters for consideration. Such delegation to only be exercised after liaison with the committee chairperson.

5 Notice of Meetings

- 5.1 Ordinary meetings of the committee are to be held at dates/times determined by Council.
- 5.2 A special meeting of the committee may be called with the approval of all the committee members.
- 5.3 The agenda of the committee meetings, subject to any items that are discussed in confidence under Sections 5.22 and 5.23 of the Act and subsequently retained as confidential under Section 5.23 of the Act, are also required to be made available to the public.
- 5.4 The notice of meeting and supporting papers is to be lodged in the Councillor's Resources section of the Staff Portal on the Quairading website no later than three clear days prior to the date of the meeting.

6 Minutes of Meetings

- 6.1 The Minutes of the committee meetings are to be in accordance with the provisions of the LG Act, LG Regulations, and departmental guidelines.
- 6.2 Minutes of the committee are to be lodged in the document centre on the Quairading website within five working days after a meeting.

7 Roles of the Audit & Risk Committee**7.1 Support Function**

The committee will also support the auditor as required and have functions to oversee:

- 7.1.1 The implementation of audit recommendations made by the auditor, which have been accepted by Council; and



- 7.1.2 Accepted recommendations arising from reviews of local government systems and procedures (“performance audits”).

7.2 Financial Reporting

The committee is required to monitor the integrity of the financial statements of the Council, including its annual report, reviewing significant financial reporting issues and judgments which they contain.

The committee is required to review and challenge where necessary: -

- 7.2.1 The consistency of, and any changes to, accounting policies both on a year-on-year basis;
- 7.2.2 The methods used to account for significant or unusual transactions where different approaches are possible.
- 7.2.3 Whether the Council has followed appropriate accounting standards and made appropriate estimates and judgments, taking into account the views of the external auditors.
- 7.2.4 The clarity of disclosure in the Council’s financial reports and the context in which statements are made; and
- 7.2.5 All material information presented with the financial statement such as the operating and financial review and any corporate governance statement (in so far as it relates to audit and risk management).

7.3 Internal Control & Risk Management Systems

The committee is required to:

- 7.3.1 Keep under review the effectiveness of the council’s internal controls and risk management systems.
- 7.3.2 Monitor and advise the CEO in the reviews of certain systems as prescribed from time to time by the audit and financial management regulations.
- 7.3.3 Review and recommend the approval, where appropriate, of statements to be included in the annual report concerning internal controls and risk management.
- 7.3.4 Receive and review reports from the Chief Executive Officer on the activities of the Risk Management Dashboard.

7.4 Other Investigations

The committee, when necessary, propose and review the exercise of Council’s powers under the Act, in relation to the conduct of audits that would not otherwise be addressed or included as part of an annual external audit.

7.5 Internal Audit

- 7.5.1 The committee is required to monitor and review the effectiveness of Council’s internal audit function in the context of the Council’s overall risk management system. The Audit and Risk Committee can consider and make recommendations on the program and the adequacy of resources in accordance with the relevant professional and legislative requirements and standards.
- 7.5.2 The committee may receive executive summary reports on all internal audits and review and monitor managements responsiveness to the findings and recommendations of any such internal audit.



- 7.5.3 The committee may meet with management and any internal auditors at least twice per year to discuss any issue arising from any internal audits carried out.
- 7.5.4 The committee is required to monitor and review the selection process for the internal auditor (if appointed). Appointment of any internal auditor is the responsibility of management. Appointment of the external auditor is the responsibility of the Office of the Auditor General (OAG).

7.6 External Audit

- 7.6.1 The committee is required to oversee the relationship with the Office of the Auditor General, including, but not limited to: -
 - 7.6.1.1 Consult with the external auditor on any matters that the committee seek to raise as an audit focus.
 - 7.6.1.2 Assessing the external auditor's independence and objectivity taking into account relevant professional and regulatory requirements and the extent of Councils relationship with the auditor
 - 7.6.1.3 Satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the external auditor and the Council (other than in the ordinary course of business);
 - 7.6.1.4 Monitoring the external auditor's compliance with legislative review.
 - 7.6.1.5 Oversee the transition of the audit function to the Office of the Auditor General.
- 7.6.2 The committee may review and make recommendation to the annual audit planning summary and ensure that it is consistent with the scope of the engagement and relevant legislation and standards.
- 7.6.3 The committee is to review the findings of the external audit. This may include, but not be limited to, the following: -
 - 7.6.3.1 Discussion of any major issues which arose during the audit.
 - 7.6.3.2 Any accounting and audit judgments; and
 - 7.6.3.3 Levels of errors identified during the audit.
- 7.6.4 The committee is to review any representation letter(s) requested by the Office of the Auditor General.
- 7.6.5 The committee is to review the report to the Chief Executive Officer and management's response to the Office of the Auditor General's findings and recommendations.

7.7 CEO Performance Appraisal

The committee is also responsible for facilitating/arranging Chief Executive Officer's performance review process.

8 Reporting Responsibilities

- 8.1 The minutes of the committee are to be presented to the Council after every meeting to identify and present advice and committee recommendations.



AUDIT & RISK COMMITTEE – TERMS OF REFERENCE

9 Other Matters

The committee is to:

- 9.1 Be provided with appropriate and timely training, both in the form of an induction program for new members and on an on-going basis for all members.
- 9.2 Give due consideration to laws and regulations of the *Local Government Act 1995*.
- 9.3 Oversee any investigation of activities which are within its Terms of Reference.
- 9.4 At least once per year, review its own performance, membership and Terms of Reference to ensure it is operating at a maximum effectiveness and recommend changes it considers necessary to the Council for approval.

GUIDELINES

Local Government Act 1995;

Local Government (Audit) Regulations 1996;

Local Government (Financial Management) Regulations 1996.

STATUTORY ENVIRONMENT

Local Government Act 1995, Local Government (Audit) Regulations 1996

Local Government (Financial Management) Regulations 1996

Record of ToR Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Next Review Date	CEO Signature
01	Graeme Fardon	26/10/17	72-17/18	New Policy		
02	Graeme Fardon	30/11/17	98-17/18	Revised		
03	Graeme Fardon			Annual Review	Dec 18	
04	A&R Committee	20/12/18	117-18/19	Revised 12/12/2018		
05	A&R Committee	19/12/19	96-19/20	Annual Review	Dec 21	
06	A&R Committee	17/12/20	99-20/21	Minor amendments	Dec 22	
07	A&R Committee	30/3/23	181-22/23	Annual Review	March 24	
08	A&R Committee			Annual Review	October 25	

9.1.4 Report on Excess Annual Leave and Long Service Leave Entitlements

Responsible Officer	Natalie Ness, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	Nil
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

RESOLUTION: OCM 077-24/25

Moved: Cr JC Hayes
 Seconded: Cr EV Gom

That the Audit & Risk Committee recommends to Council that Council receive the report on the Shire’s leave liabilities.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley
AGAINST: Nil

CARRIED 5/0

IN BRIEF

- Not taking a reasonable amount of annual leave or long service leave may pose a threat to the health and safety of employees and represent a significant financial liability for the Shire, therefore there are steps in place to ensure that leave balances are monitored and are at appropriate levels.
- Employee entitlement movements during the year are due to many reasons, such as, leave taken during the period, increased accrued leave balances, increases in remuneration rates and changes in the underlying staff with leave balances transferred to and from the Shire.

MATTER FOR CONSIDERATION

Receipt of the report on excess annual leave and long service leave entitlements and leave liabilities up to the last payroll date 28/07/2024.

BACKGROUND

The current Leave Management Policy defines “excess leave” as when the employee has accrued more than eight weeks paid annual leave and provides management with direction to effectively manage the annual and long service leave entitlements of employees.

The Shire encourages employees to take leave by reinforcing the positive benefits of taking leave when it becomes due. Sometimes there are circumstances that prevent leave being able to be taken, such as staff shortages, outside influences and work demands.

There will be movements in employee entitlements throughout the year. Balances will increase naturally as employees accrue leave entitlements and decrease when employees take leave accrued. This natural fluctuation is monitored by management and through this report to ensure any excess is managed appropriately.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Work Health & Safety Act 2020

Minimum Conditions of Employment Act 1993

POLICY IMPLICATIONS

Leave Management Policy

FINANCIAL IMPLICATIONS

The Employee Entitlements (Annual and Long Service Leave) reserve fund cash balance as of 30 September 2024 is \$176,085. The excess in reserve funds will be reviewed with the Annual Financial Statements.

The annual budget treats current leave as accruals.

The current liability for both types of leave (if all claimed on 31/10/2024 is calculated at \$123,587.00.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.3 Governance & Leadership: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Governance & Leadership: Implement systems and processes that meet legislative and audit obligations

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

Low employee retention increases recruitment costs, decreases employee morale and decreases Shire reputation.

RISK ASSESSMENT

	Option 1
Financial	Low <i>Financial exposure and therefore risk escalation occurs if leave accruals are not monitored and managed. Adequate reserve balances reduce the risk of financial exposure.</i>
Health	Low
Reputation	Low
Operations	Low <i>Impact to operations where employees with excess leave are requested to take leave. This can be mitigated by agreement of mutually acceptable timeframes for taking leave that are not during heavy workload times.</i>
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As of 31 October 24, there has been minimal change overall to the annual leave liabilities.

As of 31 October 2024, there has been a reasonable change overall to the long service liabilities. One employee has booked in their long service leave to be taken over several weeks and the accumulation will continue to reduce over the next few months.

Annual Leave:

There is currently one employee over and above the accepted level of excess annual leave. There are currently 2 other employees with 6 weeks or more excess leave. The Executive Manager has been advised and will encourage the staff members to reduce their balance to an acceptable level.

There has been an increase of 27% (dollar value) in the annual leave liability since October 2023.

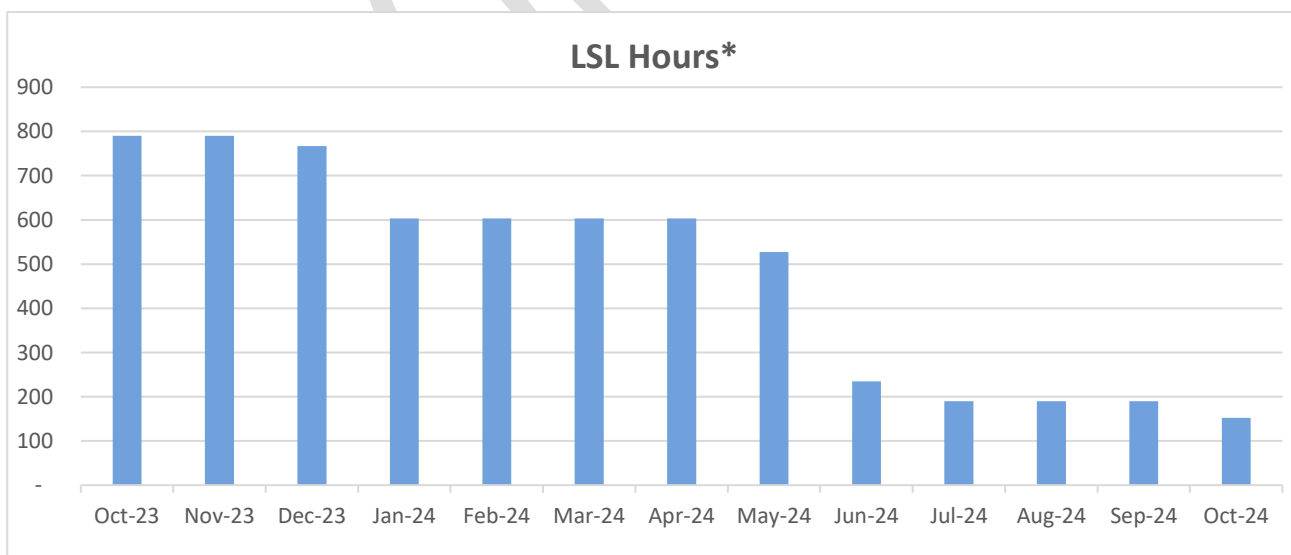
Long Service Leave:

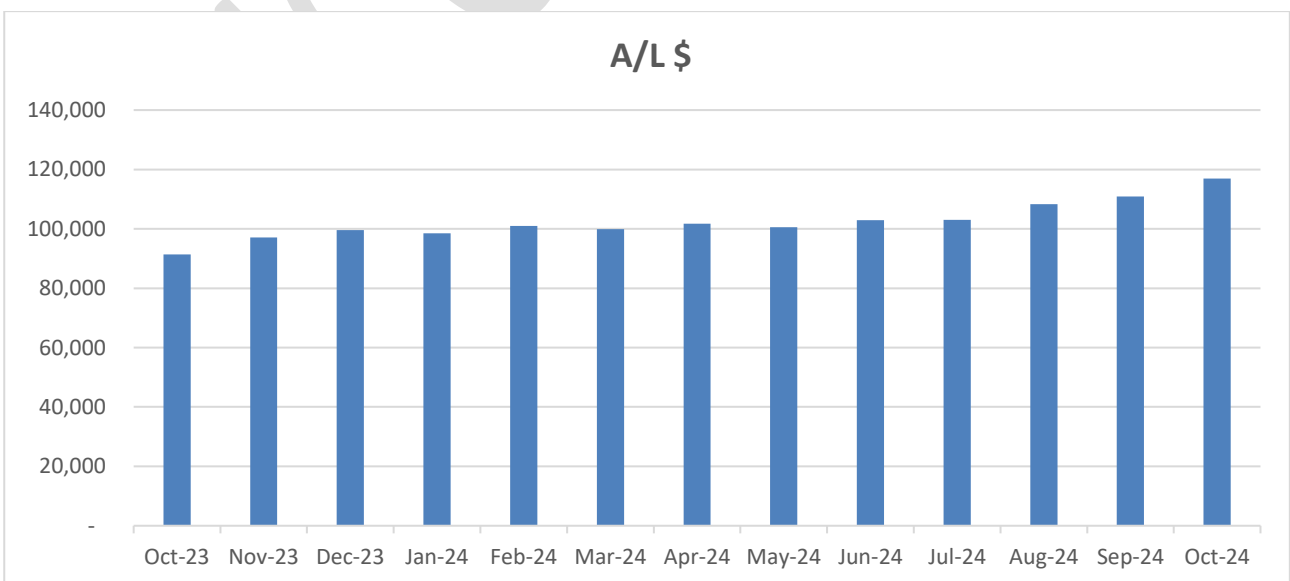
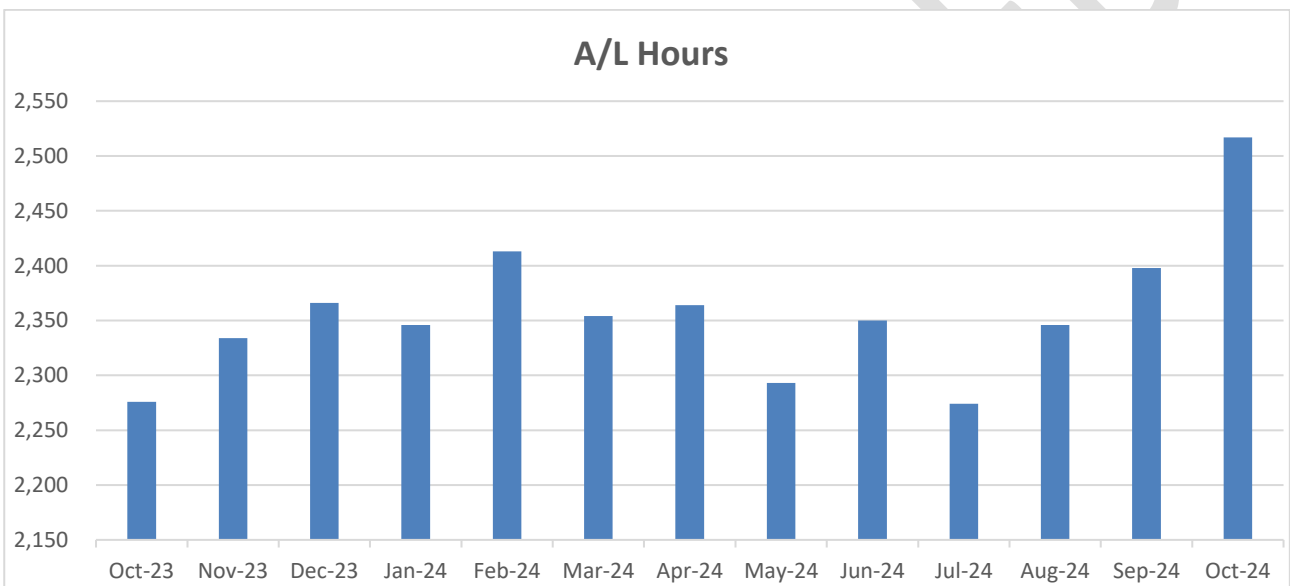
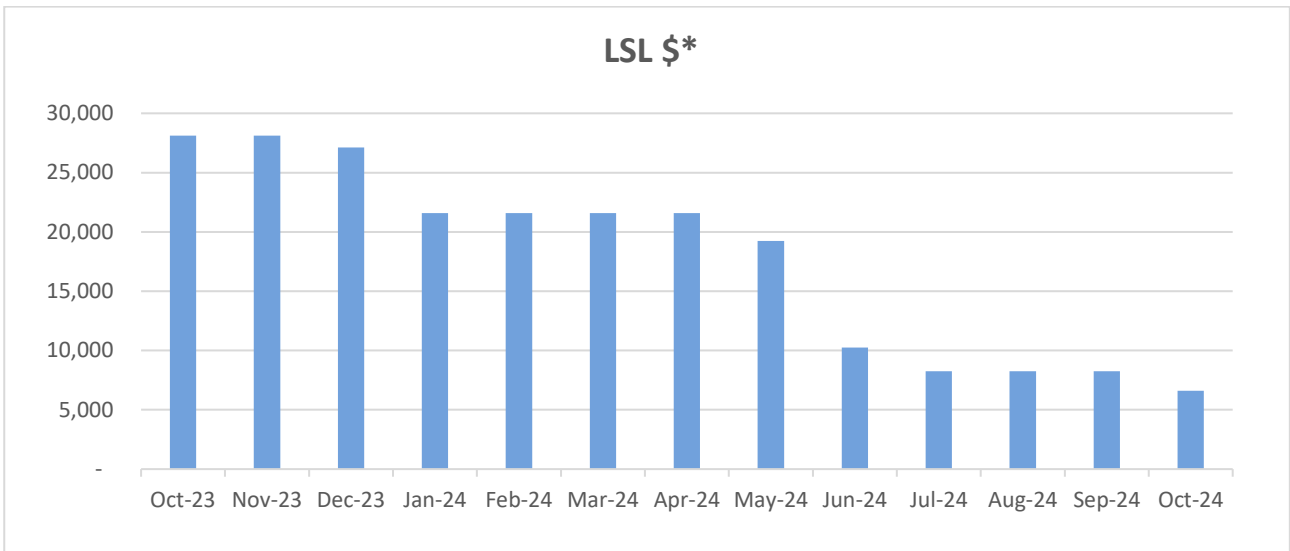
Long Service Leave is now finalised for one employee and is currently being reduced for a second employee.

There has been a decrease of 76% (dollar value) in the long service leave liability since October 2023.

The following table and graphs show the fluctuations in the accrued hours and dollar values of both annual leave and long service leave over the period of Oct 2023 to 31 Oct 2024.

	LSL Hours	LSL \$	A/L Hours	A/L \$
October 23	790	28,117	2,276	91,401
November 23	790	28,117	2,334	97,079
December 23	767	27,126	2,366	99,578
January 24	603	21,589	2,346	98,475
February 24	603	21,589	2,413	100,928
March 24	603	21,589	2,354	99,908
April 24	603	21,589	2,364	101,708
May 24	527	19,245	2,293	100,537
June 24	235	10,243	2,350	102,946
July 24	190	8,260	2,274	103,015
August 24	190	8,260	2,346	108,268
September 24	190	8,260	2,398	110,843
October 24	152	6,608	2,517	116,979







9.1.5 Shire of Quairading Risk Management Review September - November 2024

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Natalie Ness, Chief Executive Officer

Attachments 1. Shire of Quairading Risk Management Review 2024 [↓](#) 
 2. Shire of Quairading Risk Register Matrix [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
 Responsible Officer: Nil

RESOLUTION: OCM 078-24/25

Moved: Cr TJ Stacey
 Seconded: Cr JC Hayes

That the Audit & Risk Committee note the report from the Risk Management Workshop and recommend to Council to endorse the updated November 2024 Shire of Quairading Risk Register.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

The Shire of Quairading’s Risk Management Governance Framework, endorsed on 25th August 2022, conveys a structured and comprehensive approach aimed at managing and mitigating risks in line with internationally recognised best practice, namely AS/NZS ISO 31000:2009. The framework lays out a clear governance model, roles and responsibilities, and a robust reporting and monitoring system to manage risks effectively.

The Shire of Quairading conducted a comprehensive biennial Risk Review Workshop on 26 September 2024 including Council and the Executive Management Team. The workshop was facilitated by Mr James Butterworth, Director, Paramount Projects and his report on the review of the Shire’s Risk Management is included with attachment 1. The overall undertaking, including the workshop had several objectives:

- Review and update existing risk profiles
- Develop and update risk mitigation strategies
- Identify new or emerging risks
- Review the Shire’s Risk Management Governance Framework.

During the workshop, participants closely scrutinised the current version of the Shire’s Risk Register, with agreement reached regarding the need to streamline the Risk Register by removing outdated risks, consolidating related ones, and generally reducing the number of risks by 50% from the current twenty-two risks to a more practical and manageable set.

MATTER FOR CONSIDERATION

That Council note the report from the Risk Management Workshop and recommend to Council to endorse the updated November 2024 Shire of Quairading Risk Register.

BACKGROUND

The Shire of Quairading Risk Management Governance Framework appears to be largely effective in capturing and reporting Shire risks. It adopts a comprehensive approach based on AS/NZS ISO 31000:2009 Risk Management Standards, which includes establishing a clear structure for risk identification, assessment, management, reporting and monitoring. The framework also incorporates clear Risk Assessment & Acceptance Criteria, which defines the Shire's risk appetite.

The Shire of Quairading's Risk Management Governance Framework is well-founded, aligning with global standards and incorporating a systematic approach to risk governance. While its structured model and review mechanisms are commendable, further emphasis on increased simplicity, proactive culture, enhanced training, and the use of technology could improve its effectiveness. Addressing these areas will ensure the framework continues to evolve and remains responsive to the Shire's risk landscape.

Following the Risk Management Workshop held with Council and the Executive Management Team on 26 September 2024, the revised Risk Register [Attachment 2], consolidates and refines risk themes into four overarching categories:

- Infrastructure and Operational Risks
- Community Health and Safety Risks
- Governance, Financial and Compliance Risks
- Strategic, Social and Economic Risks.

The revised Risk Register groups the numerous risk themes from the existing framework into broader categories, which provides a simplified and more manageable structure.

The revised structure's simplicity and strategic focus make it more efficient for risk oversight and management. The move to broader, high-order risk themes, represents a positive evolution in the Shire's risk management approach, aligning with best practices in strategic governance. The simplification should improve the Shire's ability to identify, assess, and manage risks effectively.

The Shire has established a solid foundation for risk management by integrating structured governance, clear procedures, and periodic reviews into its framework. This foundation ensures the Shire is well-positioned to address both foreseeable and emerging risks, which is critical for maintaining community resilience and operational continuity.

STATUTORY ENVIRONMENT

Local Government Act 1995

Work Health & Safety Act 2020

POLICY IMPLICATIONS

Work Health & Safety Policy

Risk Management Policy

FINANCIAL IMPLICATIONS

If Council do not identify potential risks to the Shire and have adequate risk mitigation strategies in place Executive Management and Council could be financially liable.

Having adequate risk management also protects the Shire from fraud, loss of/damage to assets and many other incidents that could be costly.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 3.1 Built Environment:** Safe, efficient and well maintained road and footpath infrastructure
- 3.2 Built Environment:** Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles
- 4.3 Natural Environment:** Demonstrate sustainable practices of water, energy and waste management
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

CONSULTATION

A Risk Management expert was engaged to assist in reviewing the Risk Register with Councillors and the Executive Management Team through the facilitation of a comprehensive Risk Review Workshop in September 2026.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Loss of emergency communications due to mains power supply.

Longevity and frequency of power outages significantly impacts business.

The sustainability and viability of the Shire of Quairading Medical Practice.

Skills/qualifications shortage across the Shire.

Unqualified, unskilled and/or inexperienced Shire personnel increase work health and safety risks.

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

Work health and safety legislation increases liability of Councillors and Executive (personal wealth and assets) in the management of Bushfire and Volunteer Fire and Rescue Services Brigades.

Asset Management Plan is non-compliant due to aging assets and increasing costs.

Uncertainty of Quairading's long-term future results in the further attenuation and closure of local businesses.

New local government compliance requirements and low rate-base affects rate payers' service delivery expectations (e.g. not being met/expectations verses reality).

Natural disaster/s impact business continuity.

Data breaches/hack of Shire information and communications technology systems impacts business continuity, results in financial or other data theft and increases liability (Elected Members, Executive and the Shire as a whole).

Poor or no construction of roads results in public safety dangers and high-level liability consequences for Elected Members, Executive and the Shire as a whole.

The increasing cost of running Quairading Medical Practice results in no service or a reduced level of service.

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Aged people leaving the Shire due to a lack of appropriate accommodation (well before requiring residential aged care).

The resale value/return on investment for local properties remains low.

Lack of routine maintenance of Shire roads creates public safety risk and associated liability issues.

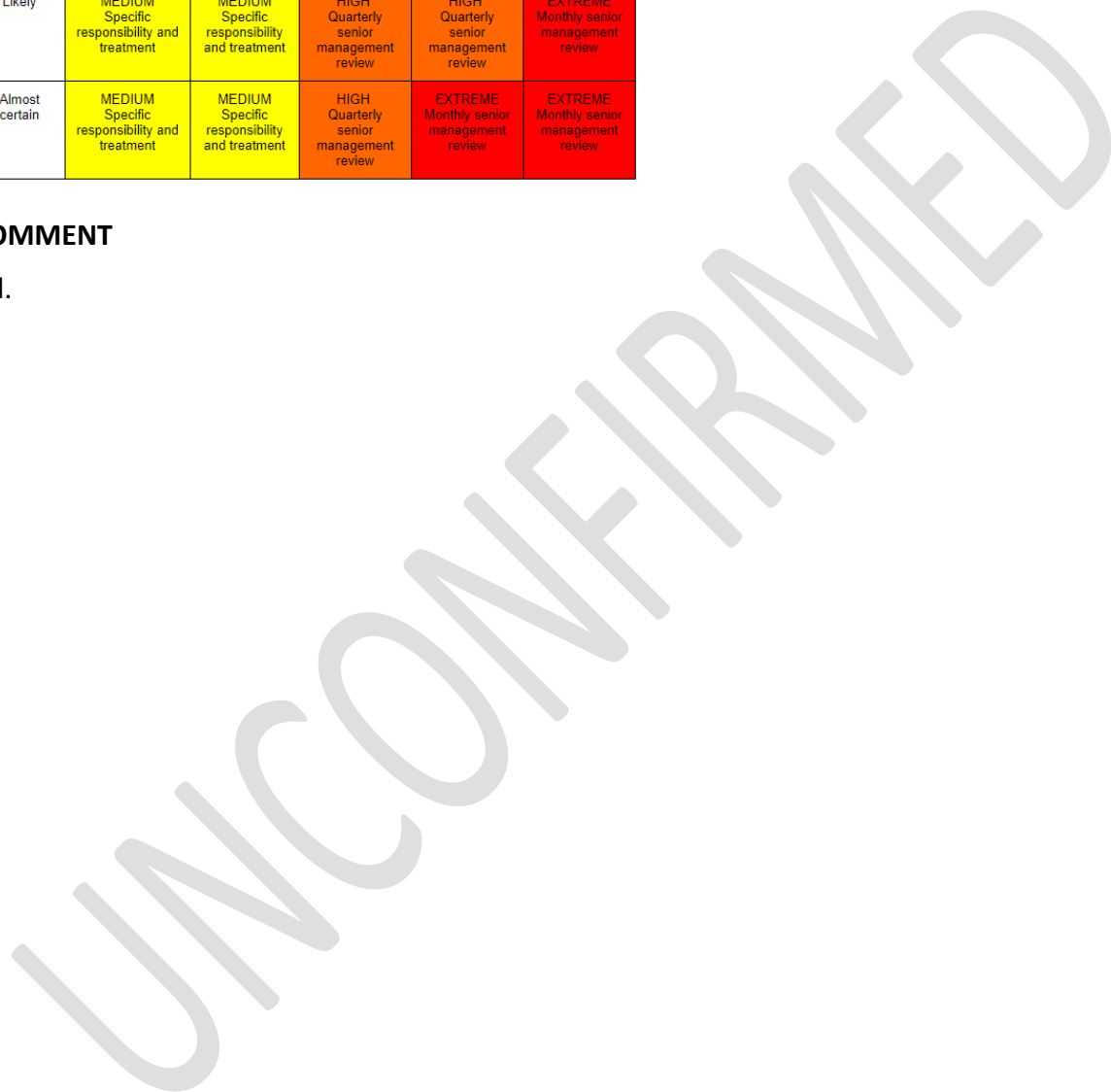
RISK ASSESSMENT

	Option 1
Financial	<p>High</p> <p><i>Without adequate risk management and mitigation, the Shire, Executive Management Team and Councillors could be liable for negligence which could result in financial compensation.</i></p> <p><i>There would also be a higher likelihood of damage to assets and property.</i></p>
Health	<p>High</p> <p><i>Having adequate risk management strategies in place lessens the risk of injury or fatalities in the workplace.</i></p>
Reputation	<p>High</p> <p><i>If the Shire is not a safe place to work there will be high staff turnover, or alternatively reports to WorkSafe, Fair Work and other regulators could cause reputational damage to the Shire.</i></p>
Operations	<p>High</p> <p><i>If staff are in an unsafe workplace (considering mental and physical health) they will not want to come to work, and in turn there could be high staff turnover and/or high staff absence from work.</i></p>
Natural Environment	<p>Nil</p>

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

Nil.





RISK MANAGEMENT REVIEW

September – November 2024.

UNCONFIRMED

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SHIRE OF QUAIRADING RISK REVIEW

7 November 2024

SUMMARY

The Shire of Quairading conducted a comprehensive risk review workshop on 26 September 2024. This biennial event brought together Shire Councillors, the CEO and executive team to assess and update the Shire's risk management strategies as documented in its existing risk register. James Butterworth from Paramount projects was engaged to facilitate the session as an independent consultant.

The overall undertaking, including the workshop, had several objectives:

1. Review and update existing risk profiles
2. Develop and update risk mitigation strategies
3. Identify new or emerging risks
4. Review the Shire's Risk Management Governance Framework.

The work utilised several key documents, including:

- Current Shire Endorsed Risk Register (Nov 2022)
- Shire Risk Management Governance Framework (Aug 2022)
- Shire Risk Management Policy (Aug 2023)
- Shire Risk Dashboard Report (Aug 2024)
- Risk Register document 2023 (summarising local risk assessments from 2013-2017).

As part of the process and prior to the workshop, participants were tasked with reviewing the Shire's Risk Management Governance Framework, and Policy and Procedures, including the Risk Assessment and Acceptance Criteria.

The September workshop discussion was guided by key questions provided to participants in advance, focusing on the following areas:

1. How do you believe the Shire Council is performing in terms of monitoring and reporting on risks?
2. Are you comfortable with the Shire's current risk register and management plan? (consider strengths, any weaknesses and threats).
3. What do you believe are the top 3-5 risks that the Shire currently faces? (could be external, internal or both)
4. Are there any existing risk mitigation strategies that you feel need changing or are outdated?
5. Are there any emerging risks or changes in the Shire/community that have occurred or become more visible in the last 2 years?

Following the workshop, the consultant reviewed the Shire's Risk Management Governance Framework and other key documents, refining the outcomes into a report for Council's consideration (this report).

RISK REGISTER REVIEW

During the workshop, participants closely scrutinised the current version of the risk register. There was widespread agreement regarding the need to streamline the register by removing outdated risks, consolidating related ones, and generally reducing the number of risks from the current 22 to a more practical and manageable set.

The Updated Risk Register (November 2024) is included in this document in draft as Appendix 1. This draft reflects a more organised, detailed and resource-oriented approach, consolidating related risks and enhancing clarity in risk management and mitigation strategies.

In addition to reducing the number of documented risks by 50%, the main changes observed compared with the previous version are as follows:

Combined Risks and Reorganisation

In the new November 2024 draft, workforce-related risks (such as employee retention, skill shortages, and WHS concerns with untrained staff) have been consolidated into a single risk titled "Workforce Challenges and Skills Shortage" (Risk 1).

Similarly, issues related to mains power supply reliability and emergency communications have been grouped under "Power Supply Reliability and Emergency Response" (Risk 2).

Expanded and Refined Descriptions

Risk descriptions are more detailed in the new draft. For instance, "Workforce Challenges" now includes a focus on burnout, legal consequences and contractor management.

The impact section for each risk has been expanded to provide a clearer understanding of potential consequences, such as added details on legal and reputational risks for the "Workplace Health and Safety Compliance" risk.

Newly Added Risks and Changes in Prioritisation

The November version introduces specific references to cybersecurity risks under "Cybersecurity and Data Protection" (Risk 8) and includes "Organisational Misconduct" (Risk 9) as a separate risk, addressing both financial and non-financial misconduct.

Risks related to local housing, public expectations, and community social challenges (e.g., crime, housing crisis) have been given more detailed treatment in the November version, recognising these as significant governance and social risks.

Modified Mitigation Actions

The November version lists more structured and specific mitigation strategies. For instance, "Power Supply Reliability and Emergency Response" (Risk 2) includes actions to develop a local microgrid and strategically place generators, while "Workplace Health and Safety Compliance" (Risk 4) includes improved app-based communication tools and regular monthly reporting.

Additionally, the November version places a greater emphasis on strategies like staff retention and succession planning under workforce-related risks.

Refinement of Resource Implications

Resource requirements are outlined with more clarity. For instance, "Cybersecurity and Data Protection" (Risk 8) now includes mention of ongoing staff awareness training and regular security audits.

RISK PRIORTIY

Based on the risk ratings provided in the document, the ordered list of risks from highest to lowest score is as follows:

1. Risk # 2, Power Supply Reliability and Emergency Response - Score: 25 (Extreme)
2. Risk # 4, Workplace Health and Safety Compliance - Score: 25 (Extreme)
3. Risk # 10, Housing Availability and Affordability - Score: 20 (Extreme)
4. Risk # 3, Road and Infrastructure Maintenance - Score: 20 (Extreme)
5. Risk # 1, Workforce Challenges and Skills Shortage - Score: 16 (High)
6. Risk # 8, Cybersecurity and Data Protection - Score: 16 (High)
7. Risk #5, Healthcare Service Stability - Score: 15 (High)
8. Risk # 7, Financial Viability and Asset Management - Score: 15 (High)
9. Risk # 6, Natural and Man-Made Disasters - Score: 12 (High)
10. Risk # 11, Social Challenges and Community Expectations - Score: 12 (High)
11. Risk # 9, Organisational Misconduct - Score: 5 (Moderate)

RISK MANAGEMENT GOVERNANCE FRAMEWORK REVIEW

The Shire of Quairading's Risk Management Governance Framework, endorsed on 25th August 2022, conveys a structured and comprehensive approach aimed at managing and mitigating risks in line with internationally recognised best practice, namely AS/NZS ISO 31000:2009. The framework lays out a clear governance model, roles and responsibilities, and a robust reporting and monitoring system to manage risks effectively. The following assessment outlines the framework's effectiveness, strengths, weaknesses and opportunities for improvement

Effectiveness in Capturing and Reporting Shire Risks

The Framework appears to be largely effective in capturing and reporting on Shire risks.

It adopts a comprehensive approach based on AS/NZS ISO 31000:2009 Risk Management standards, which includes establishing a clear structure for risk identification, assessment, management, reporting, and monitoring. The framework also incorporates clear Risk Assessment & Acceptance Criteria, which define the Shire's risk appetite and provide a consistent approach to evaluating and responding to risks.

To support delivery, the framework also implements a clear operating structure and "Three Lines of Defence" model as a means of ensuring clear roles and responsibilities across the organisation. This model consists of:

1. First Line: All operational areas responsible for identifying, assessing, managing, and reporting risks within their scope.
2. Second Line: Led by the Executive Manager, Corporate Services, who owns and manages the risk management framework, providing oversight and support.
3. Third Line: Internal and External Audit functions, providing independent assurance on the effectiveness of business operations and oversight frameworks.

Assessed Strengths

- ✓ A Strong Foundation: The framework is built on internationally recognised standards, providing a solid base for risk management.
- ✓ Clear Governance Structure: Roles and responsibilities are well-defined for Council, Audit Committee, CEO, Executive Management Team, and operational staff.
- ✓ Integrated Approach: Risk management is incorporated into strategic, operational, project, and line management responsibilities.
- ✓ Integrated Communication and Consultation: The emphasis on stakeholder engagement and communication throughout the risk management process enhances transparency and ensures relevant parties are informed or consulted appropriately.
- ✓ Regular Review: The framework mandates an (ideally, as a minimum) 18-month cycle review, ensuring it remains current and effective.

Potential Weaknesses

- Resource Intensity: While the governance framework acknowledges existing time, resource, and workload pressures, its comprehensive nature might act to strain the Shire's limited capacity, potentially impacting consistent and effective implementation of risk management practices, particularly during periods of high operational demand.

- Complexity: While considered largely fit-for-purpose, the framework may be considered as overly complex for a comparatively small shire, potentially leading to implementation challenges.
- Limited Scope for Risk Culture: While the framework outlines responsibilities and the need for a risk-aware culture, it could benefit from more explicit strategies to foster a proactive risk management mindset among staff and stakeholders.
- Dependence on Periodic Reviews: The reliance on an 18-month review cycle for risk profiles could potentially overlook emerging risks if more frequent assessments are not embedded as a standard practice, especially in rapidly changing contexts.

Opportunities for Improvement and Growth

Implementing the following suggested improvements would enhance risk management and also contribute to greater organisational resilience and adaptive capacity.

- Enhanced Training and Capacity Building: Enhance risk management culture through regular training and awareness programs for all staff and elected members.
- Stakeholder Engagement: When and where able, increase involvement of external stakeholders in the risk identification and assessment process.
- Greater Emphasis on Emerging Risks: Introducing a formalised process for regularly scanning and addressing emerging risks, beyond the standard review cycle, would enhance the Shire's agility and preparedness (where able).
- Benchmarking: If able, compare risk management practices with similar-sized Wheatbelt and other shires to identify areas for improvement and best practices.

Themes Comparison: Governance Framework vs. Revised Risk Register

The Shire’s current Risk Management Governance Framework identifies several specific risk themes, including:

- | | |
|-----------------------------------|--|
| • Asset Sustainability Practices | • External Theft & Fraud (including Cyber Crime) |
| • Business & Community Disruption | • Facilities/Venues/Events Management |
| • Compliance Failures | • IT & Communications Infrastructure |
| • Document Management Processes | • Misconduct |
| • Employment Practices | • Project/Change Management |
| • Engagement Practices | • Safety & Security Practices |
| • Environmental Management | • Supplier/Contract Management |
| • Errors, Omissions, Delays | |

The revised Risk Register, included at Appendix 1, consolidates and refines risk themes into four overarching categories:

1. Infrastructure and Operational Risks
2. Community Health and Safety Risks
3. Governance, Financial, and Compliance Risks
4. Strategic Social and Economic Risks

Points of Difference

Theme Consolidation: The revised Risk Register groups the numerous risk themes from the existing framework into broader categories, which provides a simplified and more manageable structure. For example, themes like "Asset Sustainability" and "IT Infrastructure" now fall under Infrastructure and Operational Risks, making the risks easier to review collectively.

Integration of Strategic Elements: The revised approach introduces Strategic Social and Economic Risks, acknowledging the Shire's long-term sustainability and economic considerations. This category is absent in the original framework.

Enhanced Focus on Community and Safety: The new category, Community Health and Safety Risks, specifically highlights risks related to community well-being and compliance with health and safety regulations. This clearer emphasis strengthens the Shire's focus on public safety and emergency preparedness.

Governance and Financial Oversight: The revised Governance, Financial, and Compliance Risks theme combines governance and financial viability, which were previously dispersed across multiple themes. This integration underscores the importance of financial stability and regulatory compliance as interrelated concerns.

In sum, the revised structure's simplicity and strategic focus make it more efficient for risk oversight and management. The move to broader, higher-order risk themes represents a positive evolution in the Shire's risk management approach, aligning with best practices in strategic governance. The simplification should improve the Shire's ability to identify, assess, and manage risks effectively.

This noted, careful implementation and ongoing refinement will be critical to ensure that no critical risk areas are diluted or overlooked. While broader categories simplify management, it will be important to ensure that the detailed risks within each category are not overlooked. Regular workshops could be beneficial to ensure that nuances from the original framework are adequately addressed.

Conclusion

The Shire of Quairading's Risk Management Governance Framework is well-founded, aligning with global standards and incorporating a systematic approach to risk governance. While its structured model and review mechanisms are commendable, further emphasis on increased simplicity, proactive culture, enhanced training, and the use of technology could improve its effectiveness. Addressing these areas will ensure the framework continues to evolve and remains responsive to the Shire's risk landscape.

POLICY AND GOVERNANCE FRAMEWORK ALIGNMENT

The Shire of Quairading's Risk Management Procedures and Policy are foundational components of its Governance Framework, designed to ensure comprehensive risk identification, assessment, management and monitoring. The following review assesses how well these criteria align with the Shire's overarching Risk Management Policy.

Based on a desktop review of both the Shire's Risk Management Policy and the Risk Management Governance Framework, the components appear to be well-aligned in several key aspects. The alignment between the policy and framework provides a cohesive and comprehensive approach to risk management for the Shire. In simple terms, the policy sets the high-level direction and commitments, while the framework provides the detailed operational guidance to implement these commitments effectively.

Key aspects include:

- **Consistency in Standards:** Both documents reference and align with AS/NZS ISO 31000:2009 Risk Management standards, ensuring a consistent approach to risk management across the Shire.
- **Objectives Alignment:** The policy's objectives are reflected and expanded in the framework, providing a clear link between high-level policy goals and operational implementation.
- **Roles and Responsibilities:** While the policy briefly mentions assigning roles for risk ownership, the framework provides a detailed breakdown of responsibilities across different levels of the organisation, including the "Three Lines of Defence" model.
- **Risk Appetite and Acceptance:** Both documents mention risk appetite, with the framework providing more detail on how it's defined and applied through the Risk Assessment & Acceptance Criteria.
- **Governance Structure:** The policy mentions the Audit & Risk Committee, which is further elaborated in the framework's governance structure.
- **Compliance:** Both documents reference relevant legislation and regulations, ensuring a compliant approach to risk management.

Specific Criteria in Risk Management Procedures

To implement the Policy's objectives effectively, the Risk Management Procedures provide detailed, step-by-step criteria. These procedures are crucial for translating high-level commitments into practical actions and ensuring consistent risk management practices across the Shire. The criteria include:

1. **Risk Assessment:** The Procedures detail a multi-step risk assessment process:

- Establishing the Context: Understanding both organisational and specific risk contexts is crucial. The Procedures require alignment with the Shire's strategic and operational goals, reflecting the Policy's emphasis on embedding risk management into all facets of Shire activities.
 - Risk Identification: This stage involves pinpointing uncertainties, their causes, existing controls, and potential consequences.
 - Risk Analysis: The analysis uses the Risk Assessment and Acceptance Criteria to rate risks based on likelihood and consequence.
 - Risk Evaluation: Involves verifying control effectiveness and deciding whether the risk is within the Shire's appetite.
2. Monitoring and Review: The Procedures mandate regular risk monitoring, with an 18-month review cycle or more frequent updates as necessary, to maintain alignment with the Policy's focus on continuous improvement.
 3. Key Performance Indicators (KPIs): The use of KPIs for monitoring risk and control effectiveness is a practical element that supports the Policy's objectives.
 4. Risk Reporting and Communication: Reporting mechanisms are embedded within the Procedures, which align with the Policy's commitment to transparency and oversight.

Gaps and Potential Enhancements

1. Proactive Risk Management: While the Procedures are comprehensive, they could be further enhanced with more explicit strategies to foster a proactive risk culture, as emphasised in the Policy. Currently, the focus is more reactive, with heavy reliance on periodic reviews.
2. Frequency of Reviews: The stated 18-month review cycle may not be sufficient for dynamic or rapidly evolving risk environments. More frequent or rolling reviews could better support dynamic risk environments, enhancing procedural effectiveness.
3. Simplifying Complexity: The detailed nature of the Procedures, while thorough, might be perceived as overly complex for a smaller Shire. Streamlining or simplifying some processes without compromising rigour could improve usability and compliance.

OVERALL ASSESSMENT

The Shire of Quairading's risk management approach is comprehensive, contextually appropriate, and aligned with national and international standards, notably AS/NZS ISO 31000:2009. The Shire has established a solid foundation for risk management by integrating structured governance, clear procedures, and periodic reviews into its framework. This foundation ensures the Shire is well-positioned to address both foreseeable and emerging risks, which is critical for maintaining community resilience and operational continuity.

Key strengths include the Shire's commitment to maintaining a proactive governance structure with defined roles and responsibilities, underscored by the adoption of the "Three Lines of Defence" model. This not only reinforces accountability across all levels of the organisation but also provides layers of oversight that support transparency and robust risk management practices. The framework's commitment to stakeholder engagement and consultation further enhances its effectiveness, promoting a culture of shared responsibility and open communication around risk management.

APPENDIX 1

Shire of Quairading Risk Register FINAL DRAFT

November 2024

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline	
Theme 1. Infrastructure and Operational Risks – critical for day-to-day operations and business continuity, and can produce immediate effects										
1.	<p>Workforce Challenges and Skills Shortage</p> <p>Workforce challenges, including an inability to source sufficiently skilled new employees and high staff turnover, pose significant risks to the Shire. These issues have the potential to negatively impact current Shire operations, hinder program delivery, and increase stress on existing employees, leading to reduced service quality and operational efficiency. As one example, the employment of un- or under-qualified Shire personnel (e.g., in technical services) has the potential to create major WHS consequences.</p>	<p>1. Core Operations Impacted: Disruption to Shire business and less effective service delivery.</p> <p>2. Community resilience and sustainability threatened, potentially leading to population decline.</p> <p>3. Reputation Damage: Negative outcomes affect community trust.</p> <p>4. Legal penalties (e.g., for WHS breach).</p> <p>5. Employee Well-being: Increased burnout, low staff morale, and poor 'corporate memory' and knowledge retention.</p> <p>6. Limited pool of suppliers and inability to control contractor pricing.</p>	Likely	Major	16 M	Existing Risk	<p>1. Implement a comprehensive Workforce Plan inclusive of:</p> <ul style="list-style-type: none"> Employee Retention: Implement a retention scheme with associated benefits and incentives. Strategic Recruitment: Develop 'persuasive' staff recruitment and induction processes. Professional Development: Undertake training and development planning to enhance staff skills and job satisfaction. Succession and Leadership Planning: Create a clear pathway for career progression and promote from within where able. <p>2. Promote work flexibility and positive organisational culture.</p> <ul style="list-style-type: none"> Work Flexibility: Promote to accommodate diverse needs and improve work-life balance. Positive Representation: Foster a culture of respect for staff during community engagements to enhance the Shire's reputation and boost employee morale. 	<p>Operational budget.</p> <p>Up to \$20,000 per annum for the training component.</p>	1 CEO 2 EMCS	March 2025

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
							3. Retain core focus on 'safety first'.			
2.	<p>Power Supply Reliability and Emergency Response</p> <p>Mains power supply failures and ongoing unreliability pose significant risks to the Shire, potentially resulting in the loss of critical emergency communications and substantial disruptions to local businesses. Issues could compromise public safety during emergencies and, more generally, lead to economic losses across the community.</p>	<p>1. Emergency Management: Severely compromises the ability to control emergency situations and maintain communications. Impacts include delayed response times and impaired coordination among emergency services.</p> <p>2. Public Safety: Significantly threatens community safety, particularly during emergencies.</p> <p>3. Evacuation Capabilities: Hampers required evacuation efforts, potentially leaving vulnerable populations at risk.</p> <p>4. Business Continuity: Causes immediate and longer-term impacts.</p> <p>5. Critical Services disrupted: Includes fuel supply, electronic payments, refrigeration and medical equipment.</p> <p>6. Economic Development: Acts as a disincentive for new businesses to establish in Shire.</p> <p>7. Infrastructure Reliability: Undermines confidence, potentially affecting local investment and property values.</p>	Almost Certain	Catastrophic	25	Existing Risk	<p>1. Microgrid Development: Secure capital and operational funding to establish and operate a local microgrid. This system would provide reliable local energy generation and storage, incorporating renewable energy sources and battery technology.</p> <p>2. Emergency Communications Resilience: Work to future-proof communications systems where possible, particularly through the implementation of Uninterruptible Power Supply (UPS) solutions. This strategy ensures that critical communication channels remain operational during power outages, maintaining public safety and response/coordination capabilities.</p> <p>3. Government Advocacy: To address the root cause of the power supply issues at a systemic level, actively lobby both government and opposition parties for a more reliable power service.</p> <p>4. Strategically place generators around the town.</p>	<p>Nil, other than officer time.</p> <p>Electricity is a State Government responsibility.</p> <p>Seek grant funding where able.</p>	1 CEO 2 EMC	<p>March 2025</p> <p>Monthly updates to be provided whenever risk changes or new information becomes available</p>

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
3.	<p>Road and Infrastructure Maintenance</p> <p>If routine maintenance and timely construction of Shire roads, bridges and other key infrastructure are not completed to standard requirements, public safety dangers and other negative outcomes are probable.</p> <p>The Shire has noted, for example, that materials for road building are becoming more marginal which affects the strengths ratio.</p>	<p>1. Personal and/or public liability impacts (up to \$1M fine and/or 20 years in prison).</p> <p>2. Increased injury and fatality.</p> <p>3. Diminished access to properties – impacts on farm operations and productivity.</p> <p>4. Dissatisfied community/ ratepayers.</p> <p>5. Negative reputational outcomes/lawsuits.</p>	Likely	Catastrophic	20 E	Existing Risk	<p>1. Safety and Compliance:</p> <ul style="list-style-type: none"> • Retain core focus on 'safety first' • Conduct internal WHS Audit • Ensure machine and plant operators are sufficiently qualified. <p>2. Financial Management:</p> <ul style="list-style-type: none"> • Institute strong cost management (e.g., materials, contractors) • Source additional external grant funding for new roads. <p>3. Operational Efficiency:</p> <ul style="list-style-type: none"> • Respond to external feedback • Implement immediate risk mitigation measures (e.g., barriers, signage) when risks can't be immediately eliminated. 	Operational budget	EM, W&S	Quarterly updates

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
Theme 2. Community Health and Safety Risks – underline the importance of safety and compliance										
4.	<p>Workplace Health and Safety Compliance</p> <p>Non-compliance with workplace health and safety legislation, including the Work Health & Safety Act 2020 and Fair Work Act 2009, has the potential to detrimentally affect Shire functioning. The new WA Work Health & Safety legislation introduces additional challenges, including in managing Bushfire and VFRS Brigades, potentially increasing the risk of WHS breaches for the Shire.</p> <p>Mismanagement of employee wellbeing, harassment, bullying, and safety breaches in employment practices directly affect workplace health and safety, potentially leading to increased WHS claims.</p>	<p>1. Legal and Financial Consequences:</p> <ul style="list-style-type: none"> Personal and/or public liability (up to \$1M fine and/or 20 years in prison) Severe legal penalties and financial losses/fines. <p>2. Reputational Damage:</p> <ul style="list-style-type: none"> Negative outcomes leading to lawsuits and dissatisfied community/ratepayers. <p>3. Safety and Operational Impacts:</p> <ul style="list-style-type: none"> Death or permanent injury Community safety diminished Bushfire and VFRS Brigades become increasingly marginal operationally (i.e., via increased compliance, safety training and reporting requirements). 	Almost Certain	Catastrophic	25 E	Existing Risk	<p>1. Governance and Reporting:</p> <ul style="list-style-type: none"> Council to maintain strong oversight of Risk Management documents CEO and CESM to report monthly to Council on risk mitigation and elimination strategies. <p>2. Safety and Compliance:</p> <ul style="list-style-type: none"> Retain core focus on 'safety first' Conduct internal WHS Audit Monitor and maintain registration and training requirements Enact a "no training, no fire ground" policy position. <p>3. Operational Efficiency:</p> <ul style="list-style-type: none"> Institute strong cost management (e.g., materials, contractors) Ensure machine and plant operators are sufficiently qualified. <p>4. Communication and Response:</p> <ul style="list-style-type: none"> Improve communications via new app software Respond to external feedback Implement immediate risk mitigation measures (e.g., barriers, signage) where risks can't be immediately eliminated. 	Standard operational budget for WHS initiatives	CEO	Ongoing Monthly reporting

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
5.	Healthcare Service Stability The Quairading Medical Practice faces significant challenges in maintaining consistent and affordable medical services due to potential loss of medical personnel and increasing operational costs, which could result in reduced healthcare access for the community.	1. Loss of local medical services, leading to: <ul style="list-style-type: none"> Increased travel burden for medical care Closure of allied health services (e.g., chemist). 2. Threats to community sustainability: <ul style="list-style-type: none"> Community dissatisfaction Potential population decline Economic impacts on local businesses. 3. Negative reputational outcomes for the Shire.	Possible	Catastrophic	15 H	Existing Risk	1. Keep costs for running the medical practice as cost-effective as possible (while maintaining service quality). 2. Establish a second option practitioner for when the current practitioner (a) takes annual leave, or (b) eventually leaves (including list of locums). 3. Current Supply of Practitioner Agreement for a term of three years expiry 25 January 2027 + three-year option. 4. Develop a long-term recruitment and retention strategy for medical professionals, including incentives and support for rural practice. 5. Investigate telemedicine options to supplement in-person care and potentially reduce costs.	Significant resources required; develop options for resource allocation	1 CEO 2 EMCS	Present options March 2025
6.	Natural and Man-Made Disasters Natural and manmade disasters have the potential to affect Shire business continuity. <i>Includes fire, flood, storm, earthquake, extreme heat, pandemic, chemical spill, terrorism.</i> Climate change has been	1. Loss of critical infrastructure. 2. Injury and fatalities. 3. High recovery costs. 4. Loss of business continuity. 5. Shire core business impacts. 6. Businesses choose not to re-establish. 7. Environmental degradation (e.g., drought, soil erosion) 8. Economic instability: generational farms are no	Possible	Major	12 H	Existing Risk	1. Implement a Business Continuity Framework. 2. Local Emergency Management Arrangements – ensure current and tested through LEMC Exercises. 3. Review and update key hazard plans including Bushfire Risk Management Plan. 4. Convene quarterly meetings with key agencies.	Cost-prohibitive; high dependency on State and Federal funding for disaster resilience.	1 CEO 2 EMC	Current and Ongoing

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
	recognised by the Shire, including the prevalence of extreme fire and other weather events.	longer workable.								
Theme 3. Governance, Financial, and Compliance Risks – includes a need to discuss resource allocation and budgeting element										
7.	Financial Viability and Asset Management If the Shire is struggling to remain financially viable, the ability to comply with its Asset Management Plan may be compromised	<ol style="list-style-type: none"> 1. Cost of managing aging infrastructure becomes prohibitive. 2. Creates degradation and loss of useful/useable assets. 3. Increased safety risk. 4. Reduced ability to regenerate or create economic benefit across the Shire. 	Possible	Catastrophic	15 H	Existing Risk	<ol style="list-style-type: none"> 1. Promote Quairading as a destination with a 'point of difference' (e.g., as Beverley has done). 2. Consider marketing campaigns for attracting new investors and residents into the Shire, including people seeking a 'tree change'. 3. Explore and promote quality affordable housing options, and lead by example. 4. Encourage light industrial activity and support small business ventures through flexible policies. 5. Increase the rate-base through the above-mentioned strategies. 	Resource range: \$500,000 to \$1 million for various asset management projects	1 CEO 2 EMED	Jun 2025
8.	Cybersecurity and Data Protection Any data breach/hack of Shire information and communications technology systems has the potential to affect Shire operations, Includes data theft, ransomware and phishing.	<ol style="list-style-type: none"> 1. Financial misappropriation/loss. 2. Community member and/or employee financial records compromised or stolen. 3. Loss of data and data integrity. 4. Shire business continuity significantly compromised. 5. Shire reputation impacted. 	Likely	Major	16 H	Existing Risk	<ol style="list-style-type: none"> 1. Develop and maintain Business Continuity and IT Disaster Recovery Plans. 2. Implement robust IT security measures (e.g., firewalls, access controls, UPS/backup systems). 3. Conduct regular security audits and recovery exercises. 	Allocated within operational IT budget	1 CEO 2 EMCS	June 2025

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
							4. Provide staff cybersecurity awareness training.			
9.	Organisational Misconduct Unethical or illegal behavior by Shire employees, executives or office holders, including both financial and non-financial misconduct, has the potential to produce significant negative consequences for the Shire.	1. Council suspension or leadership changes (e.g., CEO removal, employee terminations). 2. Independent investigations and regulatory actions (e.g., Fair Work Commission). 3. Intense public and media scrutiny. 4. Reputational damage. 5. Financial penalties and economic impacts. 6. Business continuity and viability challenges.	Rare	Catastrophic	5 M	Existing Risk	1. Financial Controls and Processes <ul style="list-style-type: none"> • Update cash handling procedures • Conduct financial management reviews and implement controls. 2. Governance Frameworks <ul style="list-style-type: none"> • Update the delegated authority framework • Enhance the IT Security Framework. 3. Human Resource Management <ul style="list-style-type: none"> • Revise the staff on-boarding/induction program • Implement a performance management program • Update HR Policies and Code of Conduct (for Council and staff). 4. Operational Safety <ul style="list-style-type: none"> • Establish supervision and induction processes to use plant and equipment. 5. External Oversight <ul style="list-style-type: none"> • Conduct regular external audits. 	Standard operational budget to cover governance improvements and external audits	1 CEO 2 EMCS	Current and Ongoing

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
Theme 4. Strategic Social and Economic Risks – emphasise the long-term impact on the community and the Shire’s sustainability										
10.	<p>Housing Availability and Affordability</p> <p>Seniors and Aged Care: Absence of local independent living facilities may force older residents to leave prematurely, disrupting community cohesion.</p> <p>Essential Worker Housing: Insufficient housing for government workers and Country Health Service staff can hinder recruitment and retention.</p> <p>Public and Community Housing: Limited public housing options may increase housing stress for low-income individuals, leading to potential homelessness.</p>	<p>1. Low property resale values and return on investment undermine community sustainability.</p> <p>2. Population decline due to:</p> <ul style="list-style-type: none"> • Higher outward migration and lower inward migration • Workforce reduction • Residents forced to relocate due to housing shortages. <p>3. Economic impacts:</p> <ul style="list-style-type: none"> • Impeded economic growth • Reduced local spending. <p>4. Threats to community viability:</p> <ul style="list-style-type: none"> • Loss of professional and community-based services • Weakening of community fabric • Potential loss of local infrastructure. 	Almost Certain	Major	20	Existing Risk	<p>1. Lead by example, explore and promote quality affordable housing options including joint venture options for the construction of Residential Independent Living Units.</p> <p>2. Noting that the Shire does not have 50% of the total cost of the project to contribute to a grant/tender application under the Housing Support Program, explore options with bespoke groups i.e., Central East Accommodation & Care Alliance Inc (CEACA).</p> <p>3. Promote Quairading as a destination with a ‘point of difference’ (e.g., as Beverley and Katanning have done).</p> <p>4. Consider marketing campaigns and other strategies for attracting new investors and residents, including people seeking a ‘tree change’.</p>	Officer time until solutions have been identified. May need to form budgets, e.g., for marketing initiatives.	CEO	June 2025

Risk Id	Description of Risk (Risk Statement)	Impact (consequences)	Likelihood	Consequence	Rating/Score	Last Review; Change in Rating	Risk Management / Mitigation Actions	Resourcing Implications	Person(s) responsible	Mitigation Action(s) Reporting Timeline
11.	<p>Social Challenges and Community Expectations</p> <p>Social challenges (e.g., crime, antisocial behavior, vandalism, housing crisis, homelessness) may significantly impact ratepayers' expectations of the Shire's responsibilities and perceived effectiveness. Misalignment between community expectations and Shire jurisdiction could lead to reputational damage, resource pressure and potential conflict.</p>	<ol style="list-style-type: none"> 1. Disgruntled ratepayers and reputational damage 2. Blame towards staff and Council Members 3. Diminished service outcomes and increased pressure on resources 4. Higher rates payment defaults and debt collections 5. Difficulty attracting new residents/businesses 6. Strained community relationships and social cohesion 7. Increased demand for social services beyond Shire capacity/jurisdiction 	Likely	Moderate	12 H	New Risk	<ol style="list-style-type: none"> 1. Develop and implement a community engagement strategy to better understand ratepayers' expectations. 2. Hold at least two community forums each year. 3. Establish clear guidelines on the Shire's responsibilities and limitations regarding social issues, and communicate these effectively. 4. Maintain healthy relationships with government agencies, funding bodies and WALGA. 5. Prioritise grant writing and winning. 6. Continue focus on social media messaging while retaining hard copy dissemination for older generations. 7. Formalise regular contributions to the Banksia Bulletin and Passion Sheet. 	Operational budget, with emphasis on engagement activities	1 CEO 2 EMED	Current and Ongoing

At 2:17 pm, Cr Jo Haythornthwaite left the meeting.

Cr Stacey took the Chair in Cr Haythornthwaite's absence.




ITEM 10 MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING

10.1 Proposed Transfer of Reserve 12937 - Lot 18019 on Deposited Plan 141039 - In Fee Simple to Uniting Church Australia

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Natalie Ness, Chief Executive Officer

Attachments

1. Aerial Map Reserve 12937 Lot 18019 [↓](#) 
2. Tenure Map Reserve 12937 Lot 18019 [↓](#) 
3. Reserve Details Report 12937 [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

SUMMARY

Applicant: The Uniting Church in Australia Property Trust (W.A.)

Owner: Shire of Quairading

Proposal: Proposed transfer of Reserve 12937 for freehold tenure – In fee Simple to Uniting Church Australia

Location: Lot 18019, Quairading WA 6383

RESOLUTION: OCM 079-24/25

Moved: Cr JR Hippisley

Seconded: Cr JC Hayes

That Council support the proposed transfer of Reserve 12937, being Lot 18019 on Deposited Plan 141039, in fee simple to the Uniting Church Australia, subject to the existing burial sites being registered with Landgate on the Certificate of Title.

FOR: Crs TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 4/0

PURPOSE OF REPORT

Pursuant to section 14 of the *Land Administration Act 1997*, the Department of Planning, Lands and Heritage, on behalf of the Minister of Planning, has invited the Shire of Quairading to provide comment on a request from Uniting Church Australia for freehold tenure over Reserve 12937, currently the subject of their Leasehold tenure.

This matter is being presented to Council for consideration as the matter is outside the delegated authority of Shire Officers.

Comments are due back to the Department of Planning, Lands and Heritage by 17 December 2024.

ABSTRACT**Proposal**

The current listed purpose of Reserve 12937 is 'Church Site Methodists' with a 999-year lease that is understood to have commenced in 1983. The Church's main reason for converting the land to Freehold is to make it easier for the Church to manage and sell the property. This is because transferring of Crown Titles to other religious organisations has been a long and difficult process based on their past experience.

By converting to Freehold, the Church can sell or transfer it to another organisation more easily.

Officers have reviewed the particulars of the land and for the reasons stated in this report, support the request as it is likely to enable better utilisation of the building/land.

Summary

To provide comment back to the Minister for Planning on a request from the Uniting Church Australia for freehold tenure over Reserve 12937, currently the subject of their Leasehold tenure.

Issues

Nil.

Officer's Response

Officers have reviewed the particulars of the land and for the reasons stated in this report, support the request as it is likely to enable better utilisation of the building/land and will not impact the Category 2 Municipal Inventory Listing.

BACKGROUND**The Proposal**

The Shire of Quairading has been invited by the Department of Planning, Lands and Heritage, on behalf of the Minister of Planning, to provide comment on a request from Uniting Church Australia for freehold tenure over Reserve 12937, currently the subject of their Leasehold tenure.

Site and Surrounds

Reserve 12937, being Lot 18019 on Deposited Plan 141039, measures approximately 3,642m² and is situated on Church Road, approximately 700m east of Blake Road and approximately 13km south the Quairading townsite. Under the Shire’s Local Planning Scheme No. 3, the land is zoned ‘Rural’, as are the properties which immediately surround it, although those surrounding properties are much larger and typically range from 60 to 200 hectares. Refer to Figure 1 below and **Attachment 1**.



Figure 1: Aerial imagery with cadastral overlay of Reserve 12937 and surrounds (Source: Landgate Map Viewer Plus 2024)

The responsible agency for Reserve 12937 is the Department of Planning, Lands and Heritage and the current listed purpose is ‘church Site Methodists’. The Reserve is subject to a 999-year lease to “The Uniting Church in Australia Property Trust (W.A.)” which seemingly commenced in 1983. Refer to **Attachment 2 and Attachment 3**.

The land currently exists with a brick and tile Church building, known as the ‘South Caroling United church’ or the ‘South Caroling Methodist Church’ that was constructed in 1955 to replace the original timber Church from circa 1910. In 1996, the current building was adopted on the Shire’s Municipal Inventory as ‘Category 2’ being a place of considerable cultural heritage significance. Converting the land to freehold and the potential subsequent sale would have no impact in this regard.

Previous Planning Applications

Nil.

The Title

Reserve 12937, being Lot 18019 on Deposited Plan 141039,

Planning Controls

Land Administration Act 1997.

Local Planning Scheme No. 3.

Advertising/Consultation

The proposed request is not considered to result in any adverse impacts on the surrounding properties and therefore, consultation has not been deemed necessary.

KEY ISSUES AND DISCUSSION**Objections**

Nil.

Financial Implications

Should the land be transferred to freehold and therefore no longer be Crown, it may become rateable land pursuant to the *Local Government Act 1995*, although it is noted that land used or held exclusively by a religious body as a place of public worship or in relation to that worship, may be exempt.

Comment

Given the land is 3,642m², is zoned 'Rural' under Local Planning Scheme No. 3 and is rather isolated, Officers consider that there is no benefit to the Shire by keeping the land as a Reserve. Transferring the land to freehold will provide greater flexibility for the Church to sell the land, creating greater opportunities to better utilise the existing building and land more generally, and thereby reducing the likelihood of the Category 2 Municipal Inventory building deteriorating. It is important to note that simply converting the land to freehold title would not impact the Category 2 listing.

For these reasons, Officers do not see any grounds as to why Council should object to the request.





Reserve Details Report - 12937

Reserve	12937	Legal Area (ha)	0.3624
Name	N/A	Status	CURRENT
Type	N/A	Current Purpose	CHURCH SITE METHODISTS
File Number	10778-1910-01RO		
Notes	N/A		
Additional Reserve Information	RESERVE COMPRISES LOT 18019 ON DP141039		

Class	Responsible Agency	Date of Last Change
C	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	14/02/2008

Management Order	Document Number
999 YEAR LEASE CL1477/1936 IN TRUST TO "THE UNITING CHURCH IN AUSTRALIA PROPERTY TRUST (W.A.)"	N/A

Land Use
CHURCH

Local Government Authority
SHIRE OF QUAIRADING

CLT Number	Parcel Identifier	Street Address, Suburb	File Number	PIN	Area (m ²)
LR3137/686	Lot 18019 On Deposited Plan 141039	No Street Address Information Available	10778-1910-01RO	982027	3642.171

Previous Certificates of Title	Status
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Document Number/Gazette Page	Date	Type	Text
6482	15/11/1996	Cancelled	CANCELLED
N/A	17/06/1983	Current Vesting	999 YEAR LEASE CL1477/1936 IN TRUST TO "THE UNITING CHURCH IN AUSTRALIA PROPERTY TRUST (W.A.)"
294	16/02/1912	Class	C

Document Number/Gazette Page	Date	Type	Text
294	16/02/1912	Original Gazettal and page	ORIGINAL GAZETTE
N/A	16/02/1912	Current Area	0.3.24
N/A	16/02/1912	Current Purpose	CHURCH SITE METHODISTS
N/A	16/02/1912	Correspondence File Number	10778/10
N/A	16/02/1912	Location	AVON LOC 18019
N/A	16/02/1912	Public Plan	QUAIRADING SE 1:25000
N/A	16/02/1912	Street Name	CHURCH RD
N/A	16/02/1912	Survey Number	DIAGRAM 41039
N/A	N/A	Metric Conversion	0.3624,P30

date: Nov 5, 2024, 3:02:42 PM

UNCONFIRMED

At 2:18 pm, Cr Jo Haythornthwaite returned to the meeting.

Cr Haythornthwaite resumed the Chair.




ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

11.1 Accounts for Payment - October 2024

Responsible Officer Cynthia Lowe, Senior Finance Officer

Reporting Officer Chanel Mills, Finance & Customer Service Officer

Attachments

1. 11.1 (I) List Of Accounts 10.2024 [↓](#) 
2. 11.1 (ii) Transport Takings - October 2024 [↓](#) 
3. 11.1 (iii) Credit Card Reconciliation - October 2024 - FINAL [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 080-24/25

Moved: Cr JC Hayes

Seconded: Cr TJ Stacey

That Council note the following:

1. That schedule of accounts for October 2024 covering EFT 14479 to EFT 14582 totalling \$570,931.59 be received (Attachment i);
2. That police licensing payments for the month of October 2024 totalling \$55,071.40 be received (Attachment ii); and
3. That fund transfers to the corporate credit card for October 2024 totalling \$10,120.25 be received (Attachment iii); and
4. That net payroll payments for the month of October 2024 totalled \$129,427.83; and
5. That the lease payments for the month of October 2024 totalled \$1,225.58 for the CESM vehicle lease.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

Payments are as per attachments (i), (ii) and (iii)

MATTER FOR CONSIDERATION

Note the accounts paid during October 2024

BACKGROUND

Council has delegated to the Chief Executive Officer the exercise of power to make payments from its municipal or trust funds. In accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 a list of accounts paid by the CEO is to be prepared each month and presented to the Council at the next ordinary meeting of the Council after the list is prepared.

STATUTORY ENVIRONMENT

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

POLICY IMPLICATIONS

Corporate Credit Card Policy
 Purchasing Policy
 Delegation 1.1.13: Payments from the municipal or trust funds

FINANCIAL IMPLICATIONS

Payment from Council’s municipal fund. Expenditure as per delegated authority and included in the 2024/2025 budget.
 Payments made for the 2024/25 year in the payments List have been included in Council’s budget in accordance with section 6.8 of the Local Government Act 1995.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:
 Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

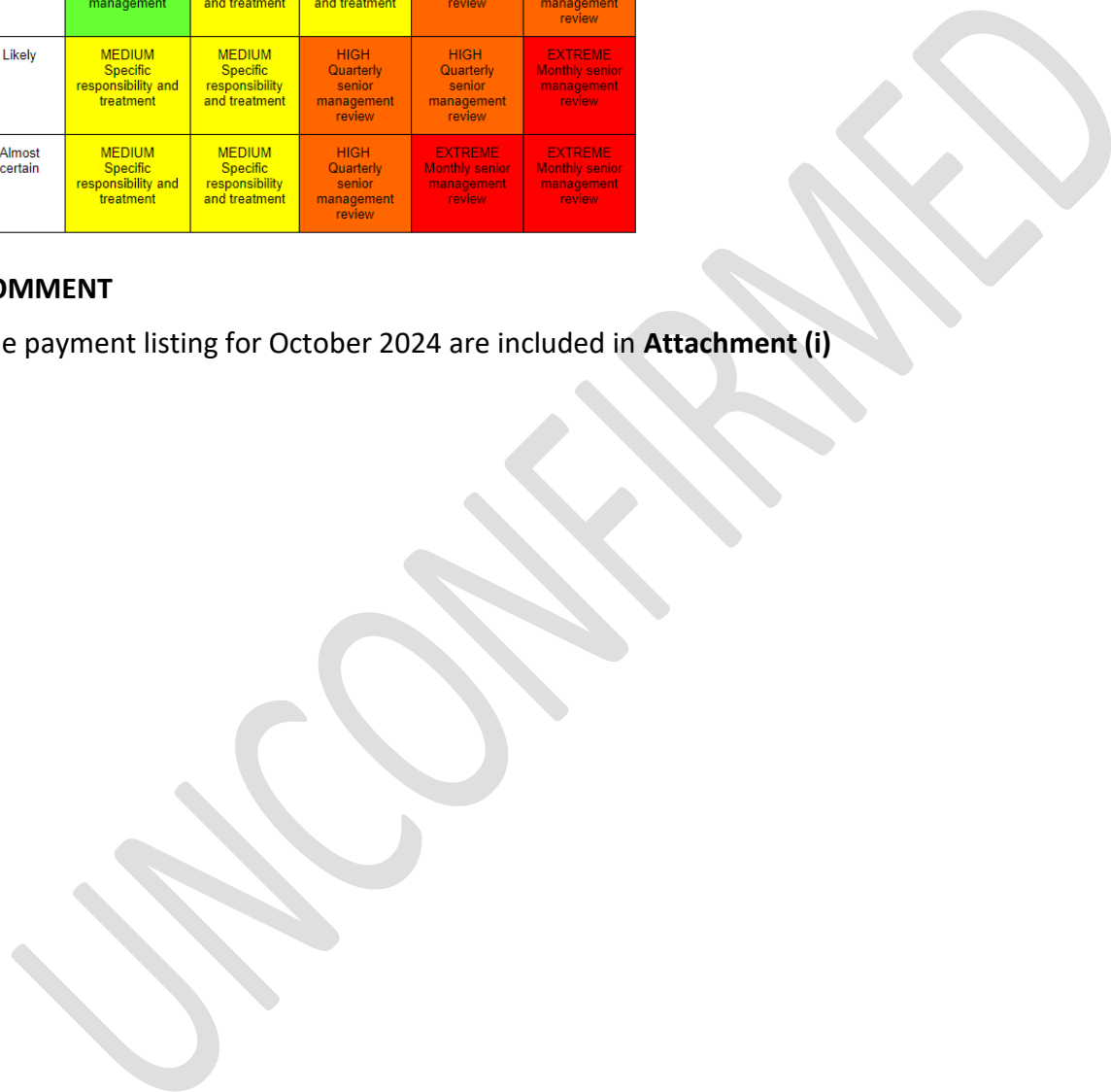
RISK ASSESSMENT

	Option 1
Financial	Low <i>Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.</i>
Health	Low
Reputation	Low Creditors reviewed weekly and paid in accordance to agreed terms.
Operations	Low
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

The payment listing for October 2024 are included in **Attachment (i)**



11.1 (I) List Of Accounts - October 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT14479	03/10/2024	DUXTON HOTEL	ACCOMMODATION FOR 2 NIGHTS - INNOVATE24 (READYTECH) CONFERENCE - SFO & EMCS	1180.00	
EFT14480	03/10/2024	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH THE 2023/2024 ANNUAL FINANCIAL REPORT INCL WORK DONE ON EOY ASSETS 2024/2025 RATES MANAGEMENT: 8.25HRS, ENSIONER CLAIMS, APPLICATIONS & LETTERS, INTRIM SCHEDULES, ADJUSTMENTS	5236.00	
EFT14481	03/10/2024	JENNIFER GREEN	EMED REIMBURSEMENT REQUEST FOR SPORTS PRECINCT STAGE 1 LAUNCH CAKE & TIDY TOWNS JUDGING MORNING TEA	123.00	
EFT14482	03/10/2024	DAVID	REIMBURSEMENT FOR SHIRE COMMUNITY BUS TOW BALL REPLACEMENT COMPLETED 20/9/2024	161.70	
EFT14483	03/10/2024	OMNICOM MEDIA GROUP AUSTRALIA (MARKETFORCE)	YEARLY SUBSCRIPTION FOR ADVERTISING SHIRE VACANCIES 2024/25	550.00	
EFT14484	03/10/2024	LOCAL GOVERNMENT PROFESSIONAL	PROJECT MGMT ESSENTIALS TRAINING- SEPT 2024 WORKS SUPERVISOR & P & G SUPERVISOR OCT 2024	2535.00	
EFT14485	03/10/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY CHARGES FOR SEPTEMBER - BAILIFF SERVICE FEE, FILING FEE, TRAVEL FEE (COUNTRY) PROFESSIONAL FEE (LAND)	704.80	FULLY

EFT14486	03/10/2024	REGIONAL FIRE & SAFETY	ANNUAL SERVICING - FIRE EXTINGUISHERS: PORTABLE & WHEELED - SERVICE, INSPECTION & MAINTENANCE INCLUDING TRAVEL TO SOUTH CAROLING BFB FIRE EXTINGUISHERS: PORTABLE AND WHEELED - SERVICE, INSPECTION AND MAINTENANCE, FIRE BLANKET - SERVICE, INSPECTION AND MAINTENANCE, INCLUDING SITE ATTENDANCE TO WAMENUSKING BFB ANNUAL SERVICING - FIRE EXTINGUISHERS: PORTABLE AND WHEELED - SERVICE, INSPECTION AND MAINTENANCE INCLUDING SITE ATTENDANCE TO NORTH QUAIRADING BFB ANNUAL SERVICING - FIRE EXTINGUISHERS: PORTABLE AND WHEELED - SERVICE, INSPECTION AND MAINTENANCE, FIRE BLANKET - SERVICE, INSPECTION AND MAINTENANCE, INCLUDING SITE ATTENDANCE TO BALKULING/DOODENANNING BFB ANNUAL SERVICING - FIRE EXTINGUISHERS: PORTABLE AND WHEELED - SERVICE, INSPECTION & MAINTENANCE, FIRE BLANKETS - SERVICE, INSPECTION & MAINTENANCE , INC TRAVEL TO QUAIRADING BFB	869.00	
EFT14487	03/10/2024	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	REPAIRS TO HYDRAULIC PUMP, Q5122 TIPPER TRUCK - INCLUDES REPLACEMENT PUMP, OIL, S75 ADAPTER SERVICE - P450 - CAT SEMI TRUCK, LABOUR & TRAVEL, P450 - CAT SEMI TRUCK, FUEL FILTER, CAT SEMI TRUCK, FUEL / WATER SEPARATOR, CAT SEMI TRUCK, AIR FILTER (SAFETY), CAT SEMI TRUCK, AIR FILTER (PRIMARY), CAT SEMI TRUCK, ENGINE OIL FILTER, CAT SEMI TRUCK, DEO ULS 15w40, CAT SEMI TRUCK, TRANS FILTER REPAIR TO STARTER MOTOR - FIRE APPLIANCE Q4 FIRE TENDER	4298.52	
EFT14488	03/10/2024	CEACA - CENTRAL EAST ACCOMMODATION & CARE ALLIANCE INC - EFTSURE VERIFIED	ANNUAL MEMBER CONTRIBUTION LEVY, ASSOCIATE MEMBER, CEACA 2024/25	5500.00	

EFT14490	11/10/2024	AVON WASTE	473 DOM RUBBISH X 5 WEEKS, ADDITIONAL GENERAL WASTE ONLY SERVICES X 2 PER WEEK, 472 RECYCLING SERVICES - 9TH AND 23RD OF SEPTEMBER 2024, , ADDITIONAL RECYCLING ONLY SERVICES X 1 PER FORTNIGHT, BULK RECYCLING BINS EMPTIED 6TH OF SEPTEMBER - BOWLS/FOOTY CLUB, TENNIS/GOLD CLUB, REPLACEMENT BINS - TO BE ONCHARGED TO PROPERTY OWNER/S	10344.51	PARTIALLY
EFT14491	11/10/2024	TELSTRA	TELSTRA ACCOUNT SUPPLY AND USAGE FOR THE PERIOD 19/9/24 - 19/10/2024 - LANDLINES, SHIRE ADMIN, QMP, LANDCARE, P/LICENSING, Q SWIMMING POOL, DEPOT, Q CRC	609.63	
EFT14492	11/10/2024	LANDGATE	VALUATION EXPENSES - MINIMUM CHARGE GROSS RENTAL VALUATION CHARGABLE, SHEDULE NO: G2024/04 , DATED 6/7/2024 TO 30/8/2024	68.66	
EFT14493	11/10/2024	QUAIRADING EARTHMOVING CO.	ROAD MAINTENANCE GRADING - AUGUST 2024 PEACOCK RD, WAGHORN RD, MEARS RD, BILLACABELLA -DOOD. RD, GEYER ST, THOMPSON RD, CRIMP RD, MAYNARD RD, VEITCH RD, CARTER - DOOD. RD, MANNING RD & ANDERSON RD	55489.50	PARTIALLY
EFT14494	11/10/2024	COUNTRY COPIERS NORTHAM	ADMIN COPIER READING FOR THE PERIOD 5/12/2023 - 09/01/2024	151.97	
EFT14495	11/10/2024	QUAIRADING MEDICAL PRACTICE (GREAT CARE HEALTH)	PLANT OPERATOR AND GENERAL HAND - PRE EMPLOYMENT MEDICAL	150.70	
EFT14496	11/10/2024	SHIRE OF CUNDERDIN	VELPIC SHARED CHARGES ANNUAL SUBSCRIPTION ONLINE TRAINING PLATFORM 31/05/24 - 30/05/25	682.23	
EFT14497	11/10/2024	DEPENDABLE LAUNDRY SOLUTIONS	C/PARK MAYTAG COMMERCIAL ELECTRIC 9KG DRYER INC FREIGHT DUAL DROP AUD\$1& \$2 COIN MECHANISM, TO FIT TO EXISTING WASHER	4529.80	
EFT14498	11/10/2024	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE PROVIDED WITH THE AUGUST MONTHLY FINANCIAL STATEMENTS & ASSITANCE PROVIDED WITH THE 2023/24 ANNUAL FIANCIAL REPORT 2024/2025 RATES MANAGEMENT: 3HRS SERVICE PROVIDED BY TARA (W/E: 22/09/24) PROPERTY SETTLEMENT QUERIES, ADDRESS CHANGES, EMAILS & QUERIES 2024/225 RATES MANAGEMENT: 2.25HRS SERVICE PROVIDED BY TARA (W/E: 29/09/24) PENSIONER CLAIMS, APPLICATIONS & LETTERS, RATES QUERIES, GENERAL	5544.00	

EFT14499	11/10/2024	SYNERGY	SYNERGY ACCOUNT #703840590 (Q TOWN HALL) POWER USAGE AND SUPPLY FOR THE PERIOD 11/7/24 - 10/9/24 - 2413 KWH USED SYNERGY ACCOUNT #377207980 (19 POWELL CRES) POWER USAGE AND SUPPLY FOR THE PERIOD 21/7/24 - 10/9/24 - 714 KWH USED SYNERGY ACCOUNT #195168700 (28 REID STREET) POWER USAGE AND SUPPLY FOR THE PERIOD 12/7/24 - 10/9/24 - 1614 KWH USED SYNERGY ACCOUNT #149617730 (Q WRF) POWER USAGE AND SUPPLY FOR THE PERIOD 10/7/24 - 10/9/24 - 1169 KWH USED	2246.01	PARTIALLY
EFT14500	11/10/2024	DEAN ROBERT MASTIN	REIMBURSEMENT FOR VARIOUS GARDEN EQUIPMENT PURCHASED BY WORKS SUPERVISOR	286.50	
EFT14501	11/10/2024	GREAT SOUTHERN FUEL SUPPLIES	5,000L OF DIESEL - WORKS DEPOT	7928.25	
EFT14503	11/10/2024	AVON VALLEY TOYOTA	COMMUNITY CAR FULL SERVICE INVOICE PAID EFT14051 PRICE EXC GST. PAYING REMAINDER OF INVOICE AS PER STATEMENT RECIEVED 30/9/2024	36.51	FULLY
EFT14504	11/10/2024	EARTHSTYLE CONTRACTING	SHOULDER MAINTENANCE GRADING HAYES RD 14.4km x 2 = 28.8km(BOTH SIDES OF RD) R2R FUNDING QDG/CORRIGIN RD- 2.5km SHOULDER GRADING MAINTENANCE GRADING, CUBBINE RD, CUBBINE WEIR-MAINTENACE GRADING-CONTRACTOR SUPPORT, DORAKIN-, TOAPIN-, LIVINGSTONE-, BLACK-, ADAMSON, WACKETT	58151.50	FULLY
EFT14505	11/10/2024	K2 AUDIOVISUAL	REPLACEMENT OF THE TOUCH SCREEN PANEL IN THE BIO BOX AT TOWN HALL	3242.25	
EFT14506	11/10/2024	OFFICEWORKS	ADMIN STATIONARY ORDER - JULY/AUGUST (LAMINATING POUCHES, PAPER & NOTEPAD) & DEPOT STATIONARY ORDER - JULY/AUGUST (HIGHLIGHTERS)	96.60	
EFT14507	11/10/2024	Nutrien Ag Solutions	PARKS AND GARDENS - 1000L GLYSOPHATE	8027.25	
EFT14508	11/10/2024	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES & ADMIN POSTAGE & STATIONERY - SEPTEMBER 2024 (INCL SYMPATHY CARD FOR FORMER COUNCIL MEMBER), RATES POSTAGE FOR 2024/25 RATES INSTALLMENTS, DEPOT PRINTER INK, 24/25 COMMUNITY SURVEY MAIL DROP	3746.93	

EFT14509	11/10/2024	FARMARAMA PTY LTD	DEPOT WORKSHOP SUPPLIES - PHIL SOCKET 1 1/4 x1 FUSSY CAT ATTAPULGITE 15L(10kg0 BOSTON CARBY CLEANER 400gm x2 ROYAL HYDROL AW 46 20lt PUBLIC CONVENIENCES - x5 BINLINERS 24lt (CARTON OF 100) ECOWISE EMBOSSED TOILET ROLLS 48CTN 400 SHEET 2PLY" PHIL SOCKET 1 1/4 x1	680.11	
EFT14510	11/10/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPAC DEBT RECOVERY COSTS FOR SEPTEMBER 2024	269.50	FULLY
EFT14511	11/10/2024	RESONLINE PTY LTD	ROOM MANAGER (CARAVAN PARK BOOKINGS) MONTHLY FEE - SEPTEMBER 2024	242.00	
EFT14512	11/10/2024	AFGRI EQUIPMENT AUSTRALIA TRADING AS AFGRI	REPAIRS TO TIPPER TRUCK-HYDRAILIC COUPLING P5122 P272B - TIP TRUCK- HYDRAULIC NIPPLE	146.37	
EFT14513	11/10/2024	BUNNINGS GROUP LIMITED	19 GILLETT STREET - UNIT 1 - 4, SHED ABSCO ECO KIT OVAL AND GROUNDS - RAPID FENCE STL BRACKETS, ALUMINIUM PERIMETER PANEL, FPRMPLY F17 HAND TOOL SET STANLEY 176PCE, HAND TOOL SET STANLEY 176PCE, x 2 7PCE THRU TANG SCEWDRIVER SET CRAFTRIGHT, , x 2 INSECT SCREEN F/GLASS CYCLONE, KNEE PADS CITECO 2PC HARDSHELL	1256.35	
EFT14514	11/10/2024	COMPLETE OFFICE SUPPLIES PTY LIMITED	SHIRE ADMIN STATIONARY - (CARDBOARD FOR 24/25 BUDGET BOOKS, 4 CTN A4 PAPER & A3 PAPER AND FINE POINT MARKERS)	229.59	
EFT14515	11/10/2024	Crisp Wireless	MONTHLY INTERNET CONNECTION - OCTOBER 2024 - ADMIN, DEPOT, 8 DALL ST, 28 REID ST, QMP, YOUTH CENTRE, DRS HOUSE	853.90	
EFT14516	11/10/2024	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	QUAIRADING WASTE RECYCLING FACILITY CCTV/WIFI SETUP & AGREEMENT ITS GOLD - MISCELLANEOUS: PHONE POWER SUPPLY YEALINK PSU	3798.37	

EFT14517	11/10/2024	HUTTON & NORTHEY SALES	REPLACMENT HYDRALIC HOSE- EXCAVATOR MULCHING HEAD 20L HYDRAULIC OIL- BOBCAT NOZZLE FOR SPRAY UTE Q651 HYDRAILLIC COUPLERS - PIG TRAILER	1925.39	
EFT14518	11/10/2024	SCAVENGER SUPPLIES PTY LTD	QUAIRADING BFB PPE - 20 X SCAVENGER ELITE GLOVES OF EACH S, M, L & XL 4 X HOTSHOTS CONCERNTRATE CLASS A FOAM 2 LITRE 1 X FLAMBUSTER WILDLANDS PANTS 6XL	3283.50	
EFT14519	11/10/2024	ELDERS QUAIRADING	C/PARK OPERATIONAL SUPPLIES - OMO 8KG WASHING POWDER, REVIVE 20L, NOURISH BODY WASH & WASHING DETERGENT 4L	283.00	
EFT14520	11/10/2024	AUSTRALIAN PRINTED RIBBON - EFTSURE VERIFIED	SHIRE OF QUAIRADING CEREMONIAL RIBBON, PURCHASED FOR SHIRE EVENTS AND OPENINGS. PRICE INCLUDES POSTAGE	253.00	
EFT14521	11/10/2024	ALTUS PLANNING - EFTSURE VERIFIED	TOWN PLANNING SERVICES FOR SEPTEMBER 2024	705.38	
EFT14522	11/10/2024	The Trustee for Agnew & Machin Trust	SURVEY OF AVON ST & GROWDEN ST BLOCKS FOR FUTURE PROJECT	8690.00	
EFT14523	11/10/2024	GREENWOOD OPERATIONS PTY LTD	C/PARK-TWIN LED FLOOD LIGHT, GU10 LED LAMPS/HOLDERS, TRACE TRIP FAULT REPLACE FAULTY FAN LADIES SHOWER, 200mm, DISCONNECTED AND REMOVED TUMBLE DRIER, INSTALL AND TEST NEW UNIT. FIT COIN BOX TO WASHING MACHINE EXSHAUST FAN QUAIRADING AIRSTRIP - REPLACE BROKEN LANDING LIGHTS 19 GILLETT STREET - CHECK HWS, ELECTRICALLY IN ORDER +GST ADDITIONAL LABOUR TO INSTALL SCORE BOARD AT OVAL	2527.51	
EFT14524	11/10/2024	CLEARSHIELD AUSTRALIA	SECURITY SCREEN DOOR REPLACEMENT - 74 MCLENNAN STREET & POOL KIOSK ENTRY SECURITY SCREEN	3355.00	

EFT14525	11/10/2024	GARRETT'S GARAGE	ANNUAL SERVICE FIRE TRUCK - Q2	4079.90	
EFT14526	11/10/2024	KINGSPAN WATER & ENERGY PTY LIMITED	ADDITINAL 50mm OUTLET - WINMAR RD STANDPIPE TANK	130.00	
EFT14527	11/10/2024	SWEEPERS N SCRUBBERS	PUSH SWEEPER FOR CONTAINER FOR CHANGE REFUND POINT AT WRF	862.40	
EFT14528	11/10/2024	NORTHAM DISTRICT GLASS SERVICE	REPLACEMENT WINDOW - WASTE SITE BACKHOE REPAIR AND REPLACE SHOWER SCREEN AT 19 POWELL CRES REGLAZE ALUMINIUM WINDOW & AIR CON PANEL @ VET CLINIC	6040.00	
EFT14529	11/10/2024	NATASHA MASTERS	NATASHA MASTERS REFUND OF COMMUNITY BUILDING FACILITY & FACILITY BOND FOR PRIVATE HIRE 28/9/2024	625.00	FULLY
EFT14530	17/10/2024	QUAIRADING TYRE & BATTERY SUPPLIES	x2 NEW BATTERIES FOR BFB FIRE TRUCKS - WAMENUSKING REPLACEMENT BATTERY Q190 UTE TYRE REPAIR + TUBE FIRE TANKER Q4110 COMMUNITY BUILDING x 2 GAS BOTTLE	1273.47	
EFT14531	17/10/2024	AUSTRALIAN TAXATION OFFICE	FRINGE BENEFITS TAX RETURN FOR THE PERIOD 1/4/23 TO 31/3/24	3046.00	
EFT14532	17/10/2024	EASTERN HILLS CHAINSAWS & MOWERS	TORO MOWER- REPLACEMENT BLADES & Q432- REPLACEMENT BLADES	475.20	
EFT14533	17/10/2024	QUAIRADING CLUB INC.	REFRESHMENTS FOR QUAIRADING AGM BFB	73.00	
EFT14534	17/10/2024	COMMUNITY RESOURCE CENTRE - QUAIRADING	ECONOMIC DEVELOPMENT PHOTOCOPYING, PRINTING, LAMINATING FOR SEPTEMBER 2024, YOUTH OFFICER - PHOTOCOPYING & BANKSIA BULLETIN SALES OCTOBER EDITION	339.24	

EFT14535	17/10/2024	SHIRE OF NORTHAM	REIMBURSEMENT - FESA (CESC 100%)MUN BUSHFIRE RISK MITIGATION COORDINATOR GRANT AGREEMENT FOR 2024/25	22454.13	FULLY
EFT14536	17/10/2024	WATER CORPORATION	WATERCORP ACCOUNT #9007642015 - QWRF SUPPLY AND USAGE FOR THE PERIOD 15/7/24 - 22/9/24 - 14KL USED WATER CORP ACCOUNT #9007641995 WATER SUPPLY TO STANDPIPES (PANTAPIN NORTH WEST RD CUNDERDIN SOUTH F1 LOT 20935) 3 KL USED WATER CORP ACCOUNT #9007641987 WATER SUPPLY TO STANDPIPES (KELLERBERRIN-YOTING RD CUNDERDIN SOUTH F1 LOT ROAD RES ADJ LOC46 11505 KL USED WATER CORP ACCOUNT #9007954158 WATER SUPPLY TO STANDPIPES (GOLDFIELDS RD CUNDERDIN SOUTH F1 LOT 22695 KL USED	127.79	
EFT14537	17/10/2024	SYNERGY	SYNERGY ACCOUNT #417050770 (KWIRRADING KOORT) POWER USAGE AND SUPPLY FOR THE PERIOD 3/8/24 - 2/10/24 - 297.88 KWH USED	217.00	
EFT14538	17/10/2024	COMMERCIAL LOCKSMITHS	BFB MECHANICAL PUSH BUTTON LOCK, EVVA EPS DOUBLE CYLINDER FLOATING CAM EURO SCREEN DOOR CYLINDER FOR Q SWIMMING POOLS + GST, PADLOCKS, CYLINDERS AND 3 x KEYS FOR PARKS AND GARDENS RESERVES	1385.62	
EFT14539	17/10/2024	PETER ROBERT YORK	REPAIR TO LEAK AROUND FIRE PLACE FLU - DRS RESIDENCE	75.00	
EFT14540	17/10/2024	SANDY'S DESIGNS	BLINDS FOR REAR DOOR, KITCHEN AND CONSULT ROOM WINDOWS, MEDICAL CENTRE 2 X ROLLER BLINDS FOR CRC CO-ORD. OFFICE REPLACEMENT BLIND FOR FRONT ROOM WINDOW, 7 EDWARDS WAY	3993.00	
EFT14541	17/10/2024	DAVID GRAY & CO PTY LTD	WASTE BINS-BARK PARK	573.76	
EFT14542	17/10/2024	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF SEPTEMBER 2024 - DATES SERVICED 10/09, 11/09, 13/09 & 18/09 2024	1241.63	

EFT14543	17/10/2024	LOCAL GOVERNMENT PROFESSIONAL	ESP NETWORK EVENT - AI TO IMPROVE PERFORMANCE OF EXECUTIVE ASSISTANTS - EO	155.00	
EFT14544	17/10/2024	NORTHAM TOWING SERVICE	FREIGHT - GARDENS TRACTOR	660.00	
EFT14545	17/10/2024	AFGRI EQUIPMENT AUSTRALIA TRADING AS AFGRI	AS PER QUOTE 904980, ENGINE REBUILD PARTS FOR JOHN DEERE TRACTOR (Q754) FUEL TRAILER-MALE HYDRACLIC FITTING	2695.89	
EFT14546	17/10/2024	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL ACCOUNT	ULP - JERRY CANS, MOWERS, ULP - Q0, Q685 SEPT 2024	782.73	
EFT14547	17/10/2024	BUNNINGS GROUP LIMITED	PUBLIC TOILETS- x1 GLOVES DISPOSABLE PROHANDS LGE 100PK BLK NITRILE DAYCARE- x19 PAVER CHARCOAL x1 SHOVEL POST HOLE SAXON L/HANDLE FIBERGLASS	112.36	
EFT14548	17/10/2024	COMPLETE OFFICE SUPPLIES PTY LIMITED	SHIRE ADMIN STATIONARY - (HIGHLIGHTERS, BLACK PENS, TISSUES, LOLLIES (FOR COMMUNITY ON HALLOWEEN, HDMI CONNECTOR CORD CESM STATIONARY - (2025 DIARY, PENS, WHITEBOARD MARKERS) YOUTH STATIONARY - (A4 NOTE BOOKS)	273.07	
EFT14549	17/10/2024	SECUREX PTY LTD.	100 SWIPE CARDS FOR QUAIRADING GYM	1069.00	
EFT14550	17/10/2024	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	REPLACEMENT OF LP4 WITH NEW DYNABOOK AND DOCKING STATION AS PART OF LAPTOP RENEWAL PROGRAM (LP4 TO BE REPURPOSED AS A SPARE)	4243.54	

EFT14551	17/10/2024	ELDERS QUAIRADING	CARAVAN PK- BLACK DISPOSABLE GLOVES MED 100PK MOP WITH HANDLE FLORO/FLURO LIGHT TUBE 600mm 24' FLURO TUBE 120mm x 36w GARDEN HOSE DIAMOND 12mm x 30m TAP NUT 12mm WINDEX GLASS CLEANER 5LT WORKSHOP-, BOLT H/T UNC 7/16 x 2, WASHER SPRING 7/16 PUBLIC PARKS-GARDENMASTER HAND WEEDER, WORKSHOP-, TIE CABLE 450x8.0mm PKT 100, DIAMOND BLADE 125mm, GILLET COMM AREA -, DUNLOP ULTRA-WHITE GROUT 1.5kg	441.02	
EFT14552	17/10/2024	INDUSTRIAL AUTOMATION GROUP PTY LTD	AS PER QUOTE 12372-2, SOLAR 80MM STANDPIPE CONTROLLER EXCLUDES PRESSURE LEVEL SENSOR AND CONCRETE BOLLARDS. INCLUDES 12 MONTHS OPERATIONAL COSTS (\$2,317.70 INC GST)	16184.65	
EFT14553	17/10/2024	GARRETT'S GARAGE	ANNUAL SERVICE - FIRE TENDER - Q4 & Q1299	5267.41	
EFT14554	17/10/2024	THE TRUSTEE FOR SUPERSEALING UNIT TRUST	M/STIRLING RD-CRACK MAT (PALLET) & TAMMIN RD-CRACK MAT (PALLET)	6380.00	
EFT14555	17/10/2024	SOFTSCAPES & RETICULATION PTY LTD - VERIFIED	INSTALLATION OF COLOURBOND FENCING AT QUAIRADING SWIMMING POOL & 8 DALL STREET - %50 DEPOSIT.	31229.28	
EFT14556	17/10/2024	BRADY AUSTRALIA PTY LTD - EFTSURE VERIFIED	8 x FALL HAZARD- RETRACTABLE BARRIR KITS, BLACK & YELLOW STRAPS - REFUSE SITE	1499.70	
EFT14557	17/10/2024	CIVIL PRODUCTS WA - EFTSURE	BULYEE - QUAIRADING ROAD - COREFLUTE SIGNS FOR ROAD CONSTRUCTION 2024/25	563.20	
EFT14558	17/10/2024	SHERIDAN'S FOR BADGES	NAME BADGES FOR THE EMED & SPO	104.50	
EFT14559	17/10/2024	RUSSELL L STACEY	REFUND OF R.STACEY - FACILITY BOND & KEY BOND - TOWN HALL PRIVATE HIRE 9/10/24	875.00	FULLY

EFT14560	25/10/2024	TELSTRA	TELSTRA ACCOUNT #3147560712 USAGE FOR THE PERIOD 16/10/24 - 15/11/24 SHIRE DEPOT, SHIRE ADMIN, CARAVAN PARK, CESH & QUAIRADING WRF. TELSTRA ACCOUNT #3147560738 USAGE FOR THE PERIOD 2/10/24 - 1/11/24 (WAP INTERNET) TELSTRA ACCOUNT #4866080200 USAGE FOR THE PERIOD 29/9/24 - 28/10/24 (QMP FAX, INC SERVICES AND EQUIPMENT RENTAL CHARGES) TELSTRA ACCOUNT #3147560795 USAGE FOR THE PERIOD 4/10/24 - 3/11/24 (CESM SAT PHONE)	962.74	
EFT14561	25/10/2024	QUAIRADING EARTHMOVING CO.	MAINTENANCE GRADING SEPT 2024 - DULBELLING STH RD, ELLEN RD, OLD BEV WEST RD, DANGIN STH RD, YACKLIN RD & JOHNSTON RD	18496.50	
EFT14562	25/10/2024	WESFARMERS KLEENHEAT GAS PTY LTD	28 REID ST-- REPLACEMENT GAS BOTTLES x2	80.52	
EFT14563	25/10/2024	BGC QUARRIES	27 MT 5mm GRANITE AGGREGATE FOR POTHOLING ON DANGIN MEARS ROAD - INCL DELIVERY TO QDG	2204.04	
EFT14564	25/10/2024	COUNTRY COPIERS NORTHAM	SHIRE ADMIN COPIER READING FOR THE PERIOD 10/9/24-8/10/24	567.50	
EFT14565	25/10/2024	BURGESS RAWSON	WATERCORP ACCOUNT 9018402607 RATES 1/9/24 - 31/10/24 & USAGE 15/8/24 - 15/10/24 1 QUAIRADING YORK ROAD LOT 366 WATERCORP ACCOUNT 9007855432 USAGE 15/8/24 - 15/10/24 HEAL STREET QUAIRADING LOT RLY RES WATERCORP ACCOUNT 9010881981 WATER USAGE 15/8/24 - 15/10/24 HEAL STREET QUAIRADING WESTTRAIL PLAN 1422	1224.93	
EFT14566	25/10/2024	QUAIRADING TYRE & BATTERY - COMMUNITY CAR	COMMUNITY CAR FUEL-MONTHLY ACCT FOR SEPTEMBER 2024 (ON CHARGED)	116.01	FULLY

EFT14567	25/10/2024	WATER CORPORATION	<p>WATERCORP ACCOUNT 9007856072 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 C/PARK RECEPTION, CABIN 1 - 3, SINGLE ROOMS 4 - 7, ABLUTIONS & PUBLIC AMMENITIES, PARKS & GARDENS & SWIMMING POOL</p> <p>WATERCORP ACCOUNT 9007854093 SUPPLY AND USAGE FOR THE PERIOD 14/8/24 - 15/10/24 59KL USED (TOURIST BAY)</p> <p>WATERCORP ACCOUNT 9007856099 SUPPLY AND USAGE FOR THE PERIOD 15/8/24 - 15/10/24 370KL USED (BOWLING CLUB)</p> <p>WATERCORP ACCOUNT 9007856507 SUPPLY CHARGE ONLY FOR THE PERIOD 15/8/24 - 15/10/24 64KL USED (VET CLINIC)</p> <p>WATERCORP ACCOUNT 9007859409 SUPPLY CHARGE ONLY FOR THE PERIOD 15/8/24 - 15/10/24 10KL USED (50/B SUBURBAN)</p> <p>WATERCORP ACCOUNT 9007858393 SUPPLY CHARGE ONLY FOR THE PERIOD 15/8/24 - 15/10/24 22KL USED (50/A SUBURBAN)</p> <p>WATERCORP ACCOUNT 9007854421 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 55KL USED (8 DALL)</p> <p>WATERCORP ACCOUNT 9007856101 SUPPLY AND USAGE FOR THE PERIOD 15/8/24 - 15/10/24 48KL</p>	16261.40	PARTIALLY
			<p>WATERCORP ACCOUNT 9007855379 SUPPLY AND USAGE FOR THE PERIOD 15/8/24 - 15/10/24 3KL USED (QMP)</p> <p>WATERCORP ACCOUNT 9007856013 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 28KL USED (74 MCLENNAN STREET)</p> <p>WATERCORP ACCOUNT 9007856021 SUPPLY AND USAGE FOR THE PERIOD 15/8/24 - 15/10/24 1KL USED (OVAL AND GROUNDS)</p> <p>WATERCORP ACCOUNT 9010981392 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 58KL USED (28 REID STREET)</p>		PARTIALLY

			<p>WATERCORP ACCOUNT 9007859257 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 15KL USED (19 POWELL CRES)</p> <p>WATERCORP ACCOUNT 9016338939 SERVICE CHARGE FOR THE PERIOD 1/9/24 - 31/10/24 (7 EDWARDS WAY)</p> <p>WATERCORP ACCOUNT 9007859417 SUPPLY AND USAGE CHARGE FOR THE PERIOD 15/8/24 - 15/10/24 65 KL USED (31 DALL STREET)</p> <p>WATERCORP ACCOUNT 9010981253 SUPPLY AND USAGE CHARGE FOR THE PERIOD 14/8/24 - 15/10/24 96 KL USED (14 REID STREET)</p> <p>WATERCORP ACCOUNT 9007856179 SUPPLY AND USAGE FOR THE PERIOD 16/8/24 - 16/10/24 32KL USED (MACLEAY PARK)WATERCORP ACCOUNT 9007856128 SUPPLY AND USAGE FOR THE PERIOD 16/8/24 - 16/10/24 182KL USED (STANDPIPES JUNCTION ROAD LOT 189)</p> <p>WATERCORP ACCOUNT 9007858182 SUPPLY AND USAGE CHARGE FOR THE PERIOD 16/8/24 - 16/10/24 1 KL USED (REED)</p>		PARTIALLY
			<p>WATERCORP ACCOUNT 9007858457 SUPPLY AND USAGE CHARGE FOR THE PERIOD 16/8/24 - 16/10/24 14 KL USED (64 CORALING STREET)</p> <p>WATERCORP ACCOUNT 9007858158 SUPPLY & USAGE CHARGE FOR THE PERIOD 16/8/24 - 16/10/24 136 KL USED (STANDPIPES 3081 MURPHY ST LOT 308)</p> <p>WATERCORP ACCOUNT 9007858908 SERVICE CHARGE FOR THE PERIOD 16/8/24 - 16/10/24 (YOUTH CENTRE)</p>		PARTIALLY
EFT14568	25/10/2024	BOB WADDELL & ASSOCIATES PTY LTD	<p>ASSISTANCE WITH THE 2023/2024 ANNUAL FINANCIAL REPORT</p> <p>2024/2025 RATES MANAGEMENT: 8HRS SERVICE PROVIDED BY TARA (W/E: 6/10/24) CHANGE OF OWNERSHIP, PENSIONER CLAIMS, APPLICATIONS, INTRIM SCHEDULES, RATES QUERIES, ADJUSTMENTS & GENERAL ENQUIRIES.</p> <p>ASSISTANCE WITH THE 2023/2024 ANNUAL FINANCIAL REPORT AUDIT QUERIES</p> <p>2024/225 RATES MANAGEMENT: 1.25HRS SERVICE PROVIDED BY TARA (W/E: 13/10/2024) CHANGE OF OWNERSHIP, PENSIONER CLAIMS, RATES QUERIES & GENERAL</p> <p>ASSISTANCE WITH THE 2023/2024 ANNUAL FINANCIAL REPORT AUDIT QUERIES</p>	7876.00	

EFT14569	25/10/2024	SYNERGY	<p>SYNERGY ACCOUNT 857387870 SUPPLY AND USAGE FOR THE PERIOD 25/6/24-24/7/24 & 25/8/24-24/9/24 (STREETLIGHTS) INC OVERDUE NOTICE FEE & LATE PAYMENT FEE SYNERGY ACCOUNT 857387870 SUPPLY AND USAGE FOR THE PERIOD 24/6/24 - 25/7/2024 156 STREETLIGHTS, SYNERGY ACCOUNT 857387870 - 156 STREETLIGHTS OVERDUE NOTICE FEE & LATE PAYMENT FEE, SYNERGY ACCOUNT 857387870 SUPPLY AND USAGE FOR THE PERIOD 25/6/24-24/7/24 156 STREETLIGHTS SYNERGY ACCOUNT 137839080 SUPPLY AND USAGE FOR THE PERIOD 11/9/24 - 8/10/24 905.39 KWH USED (QUAIRADING CRC) SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 RESIDENCE, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 PUBLIC AMMENITIES -</p>	7306.14	PARTIALLY
			<p>SYNERGY ACCOUNT 345155630 SUPPLY AND USAGE FOR THE PERIOD 6/8/24 - 25/9/24 14 KWH USED (TOAPIN WEIR) SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 CABIN 1, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 CABIN 2, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 CABIN 3, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 SINGLE ROOMS 4-7, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 PARKS AND GARDENS, SYNERGY ACCOUNT 765171390 SUPPLY AND USAGE FOR THE PERIOD 12/9/24 - 9/10/24 SWIMMING POOL</p>		

EFT14570	25/10/2024	<p>LGISWA WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION AS TRUSTEE FOR LGISWA</p>	<p>LGIS PROPERTY- 30.06.24 - 30.06.25 - 2ND INSTALLMENT - POLICY #000074 - RAILWAY STATION, SHIRE HALL, SHIRE HALL PORTABLE GENERATOR, SHIRE HALL - ART WORK, SHIRE ADMINISTRATION OFFICE, CARAVAN PARK SINGLE PERSON UNITS, CABIN 1, 2, 3, CARAVAN PARK RECEPTION & RESIDENCE, VET CLINIC, 7 EDWARDS WAY, DOCTORS SURGERY & RESIDENCE, TENNIS CLUB CLUBHOUSE & COURTS, FENCING & FLOOD LIGHTING, BOWLING CLUB INCL SPORTS LIGHTING, BOWLING CLUB - SAND FILLED SYNTHETIC GREEN, SWIMMING POOL COMPLEX INCL KIOSK, CHANGEROOMS, BOWLS, TANKS ETC, SPORTS GROUND - CHANGEROOMS, COMMUNITY BUILDING, TRANSPORTABLE LADIES CHANGE ROOMS, 19 POWELL CRESCENT, 64 CORALING, 19 GILLETT STREET 4 X UNITS, LIBRARY, 31 DALL STREET, 190 MCLENNAN STREET RESIDENCE, SCOUT HALL (DRIVE IN SITE) SPORTING CLUBHOUSE, FACILITIES, LIGHTING, 74 MCLENNAN STREET, 50A & 50B SUBURBAN ROAD, 28 REID STREET, BOWLING CLUB, AIRFIELD TRANSFER SHED, AIRCRAFT HANGAR / STORAGE SHED, 8 DALL STREET, PANTAPIN HALL, YOUTH CENTRE, TOURIST LAYBY ABLUTIONS & HEAL ST TOILET -</p>	145492.49	
			<p>TOURIST LAYBY GAZEBO, 14 REID STREET, MACHINERY SHED & SHELTER, RECYCLING BUILDING / OFFICE / SHED, CRC, CRC GYM EQUIPMENT, SILENCED 3 PHASE BACKUP GENERATOR, PRE-SHOOL BUILDING INCL PLAYGROUND, CEMETERY TOILET BLOCK, CEMETERY GAZEBO, CEMETERY SHELTER, GOLF CLUBROOMS, GOLF BUGGY SHED, GOLF MACHINERY SHED, GOLF SHED, TOAPIN WEIR TOILETS, PIT TOILET NATURE RESERVE, CARAVAN PARK ABLUTIONS / TOILETS, PART DEPOT TOOL SHED, AGIRCULTURAL BUILDING - PCYC HALL, UNIT 1 - 8 ARTHUR KELLY VILLAGE, UNIT FOOTBALL CHANGE ROOMS, CARAVAN PARK AMENITIES & KITCHEN, CRIB ROOM BUILDING, TOURIST LAYBY SITTING AREA, PART DEPOT MACHINERY SHED, SPORTS GROUND STEEL FRAME SHELTER -</p>		

			AG FEMALE & MALE TOILETS, PCYC SHED, GRAIN EXPO SHED, CARPORT ARTHUR KELLY VILLAGE, DEPOT WORKSHOP (NEW) - INCLUDES CAT MOTEL, SWIMMING POOL PLANT ROOM (NEW), WAMENUSKING SPORTS CLUB BUILDING, SWIMMING POOL SHED, WASTE & RECYCLING FACILITY OFFICE, WASTE & RECYCLING FACILITY AMENITIES (TOILET BLOCK), BUILDERS SHED AT DEPOT, FUEL AWNING, KWIRRADING KOORT COMMUNITY PARK, NORTH QUAIRADING FIRE SHED, 4 SOUTH QUAIRADING FIRE SHED, WAMENUSKING 1 BAY FIRE SHED WITH TOILET, DOODENANNING FIRE STATION, RAM SHED / WOOL PAVILLION, DANGIN NORTH ROAD, DANGIN MEARS ROAD, DANGIN MEARS ROAD, DANGIN MEARS ROAD, QUAIRADING SOUTH ROAD, OLD BEVERLEY ROAD, QUAIRADING - CORRIGIN ROAD, BADJALING SOUTH ROAD, BADJALING NORTH ROAD, BADJALING NORTH ROAD, SOLOMON ROAD, MOUNT STIRLING ROAD, CUBBINE ROAD, CUNDERDIN - QUAIRADING ROAD -		
			HAYES ROAD, CUBBINE ROAD, GEYER STREET, MISCELLANEOUS STRUCTURES AND EQUIPMENT, 4 LOSS OF GROSS REVENUE & / OR RENT, ADDITIONAL INCREASED COST OF WORKING, CLAIM PREPARATION COSTS, GENERAL PROPERTY, LGIS VEHICLE, COMMUNITY BUS, MAZA BT UTE, CHERRY PICKER TRAILER, SINGLE DRUM ROLLER, CASE BACKHOE, MULTIPAC ROLLER, JOHN DEERE TRACTOR, CAT GRADER, BOX TRAILER, HITACHI EXCAVATOR AND MULCHING HEAD, CAT GRADER, 2018 MITSUBISHI TRITON, 2018 MULCHING UTE, ROAD BROOM, POLMAC TRAILERS -		
			2008 ISUZU FIRE TENDER NORTH QUAIRADING, 2018 ISUZU D-MAX UTE, LGIS VEHICLE, 2014 MAZDA BT-50, LOW LOADER DROP DECK TRAILER, TRI AXLE SIDE TIPPER, 2020 ISUZU D-MAX UTE, 2020 MAZDA CX-9, NISSAN FORKLIFT, TOYOTA CAMRY (COMMUNITY CAR), NISSAN TRUCK, 2024 MAZDA BT-50, 2012 HINE RURAL FIRE TRUCK (BALKULING/DOODY), 2012 HINE RURAL FIRE TRUCK (WAMENUSKING), MITSUBISHI FUSO TRUCK, FAST TRACK BUSHFIRE TRAILER, 2016 ISUZU FTS 800, 2015 CAT HIGHWAY TRUCK, 2016 SIDE TIP PIG TRAILER, 2016 CAT LOADER, 2018 HINO TIP TRUCK, 2020 FORD RANGER, AMMANN ARS DRUM ROLLER, 4 2019 BOBCAT TRACK LOADER, 2012 TIPPER CREW CAB, 2023 NISSAN QASHQAI, PERUZZO PANTHER MOWER, FERRIS MOWER, JCB BACKHOE, SANTA FE, HINO FIRE TENDER CENTRAL, HINO FIRE TENDER SOUTH QUAIRADING, LIABILITY, CORPORATE TRAVEL, VOLUNTARY WORKERS, BUSH FIRE, BRIGADE MEMBERS, VEHICLE INSURANCE, LGIS INSURANCE, EM MANAGEMENT - EMPLOYEE COSTS, LGIS INSURANCE		

EFT14571	25/10/2024	CHATFIELD'S TREE NURSERY	REPAIRS TO REAR TAILGATE 2012 TIPPER P582	2062.50	
EFT14572	25/10/2024	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF SEPTEMBER/OCTOBER 2024 - DATES SERVICED 25/9/24 & 2/10/24	693.00	
EFT14573	25/10/2024	Nutrien Ag Solutions	CHEMICAL FOR RURAL ROAD SPRAYING 6 X EACH OF HASTEN, CLETHODIM & SOA C/PARK TURF FERTALISER 20KG BAG	2356.20	
EFT14574	25/10/2024	CLARK EQUIPMENT SALES PTY LTD	P430 BOBCAT - HYDRAULIC HOSE REPLACEMENT - PART INC FREIGHT FROM MELBOURNE (AS PER QUOTE #1117238)	387.78	
EFT14575	25/10/2024	KEEN BROS WA PTY LTD	5 HR SYNCROMESH TRUCK LICENCE LESSONS & TEST S&G SUPERVISOR 6HR SYNCROMESH TRUCK LICENCE LESSONS, DEPOT OPERATOR & GENERAL HAND	2510.00	
EFT14576	25/10/2024	RURAL INFRASTRUCTURE SERVICES	DANGIN-MEARS RD CONSULTANCY WHEATBELT SECONDARY FREIGHT NETWORK 25/26	4334.00	
EFT14577	25/10/2024	Danthonia Designs	QUAIRADING PET CEMETERY - ENTRY SIGN	3043.05	
EFT14578	25/10/2024	PERTH GEOTECHNICS PTY LTD	GEOTECHNICAL INVESTIGATION AND REPORT - SPORTS PRESCIENT - LRCI	6600.00	
EFT14579	25/10/2024	GARRETT'S GARAGE	ANNUAL SERVICE FIRE TENDER - Q5130, Q211, Q425	7636.11	
EFT14580	25/10/2024	GRACE TRAINING AND OPERATIONS - EFTSURE VERIFIED	BASIC TRAFFIC MGMT & TRAFFIC CONTROLLER TRAINING HOSTED BY QDG - INC FACILITATOR MEAL ALLOWANCE & TRAVEL. SHIRE OF YORK, SHIRE OF CUNDERDIN & SHIRE OF BEVERLY PARTICIPANTS (ONCHARGED) 4 PARTICIPANTS FROM QUAIRADING SHIRE DEPOT.	9598.00	PARTIALLY
EFT14581	25/10/2024	GRAHAM PERRY	REFUND OF BOOKING 13275568 POWERED SITE - CHECK IN 7.10.24 CHECK OUT 13.10.24	157.50	FULLY

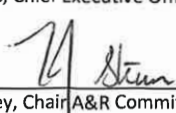
EFT14582	25/10/2024	BOC LIMITED	WELDING GAS FOR DEPOT WORK SHOP R020E2 OXYGEN INDUSTRIAL E2 SIZE, R040G DISSOLVED ACETYLENE G SIZE, R065G AGROSHIELD UNIVERSAL G SIZE, R400C OXYGEN MEDICAL C SIZE	426.90	
				\$ 570,931.59	

UNCONFIRMED

TRANSPORT TAKINGS FOR THE MONTH ENDING
31 OCTOBER 2024 **Attachment 11.1 (ii)**

ACTUAL TOTAL TAKINGS		
DATE OF TAKINGS	DESCRIPTION	AMOUNT \$
27/09/2024	TRANSPORT TAKINGS	\$1,458.75
30/09/2024	TRANSPORT TAKINGS	\$764.30
01/10/2024	TRANSPORT TAKINGS	\$1,438.55
02/10/2024	TRANSPORT TAKINGS	\$2,996.40
03/10/2024	TRANSPORT TAKINGS	\$1,093.95
04/10/2024	TRANSPORT TAKINGS	\$620.50
07/10/2024	TRANSPORT TAKINGS	\$806.25
08/10/2024	TRANSPORT TAKINGS	\$1,216.30
09/10/2024	TRANSPORT TAKINGS	\$2,205.60
10/10/2024	TRANSPORT TAKINGS	\$2,244.90
11/10/2024	TRANSPORT TAKINGS	\$1,653.60
14/10/2024	TRANSPORT TAKINGS	\$2,602.55
15/10/2024	TRANSPORT TAKINGS	\$8,046.85
16/10/2024	TRANSPORT TAKINGS	\$17,489.00
17/10/2024	TRANSPORT TAKINGS	\$459.20
18/10/2024	TRANSPORT TAKINGS	\$230.30
21/10/2024	TRANSPORT TAKINGS	\$1,361.25
22/10/2024	TRANSPORT TAKINGS	\$3,505.70
23/10/2024	TRANSPORT TAKINGS	\$522.05
24/10/2024	TRANSPORT TAKINGS	\$443.75
25/10/2024	TRANSPORT TAKINGS	\$547.00
28/10/2024	TRANSPORT TAKINGS	\$709.25
29/10/2024	TRANSPORT TAKINGS	\$2,655.40
TAKINGS RECEIVED IN THE BANK - OCTOBER 2024		\$55,071.40

AMOUNTS YET TO BE DRAWN		
DATE OF TAKINGS	DESCRIPTION	AMOUNT \$
30/10/2024	TRANSPORT TAKINGS	\$31.00
31/10/2024	TRANSPORT TAKINGS	\$1,505.75
OCTOBER TAKINGS RECEIVED IN THE BANK - NOVEMBER 2024		\$1,536.75

Shire of Quairading			
Credit Card Reconciliation - Page 1			
Statement From	30/09/2024	Statement Total	
Statement To	27/10/2024	\$	10,120.25
Credit Card Summary			
Card Name	Title	Card Ending	
Natalie Ness	CEO	\$	4,366.80
Tricia Brown	EMCS	\$	295.64
Jen Green	EMED	\$	50.00
Benjamin Davies	CESM	\$	1,686.09
Sarah Caporn	EMWS	\$	3,721.72
Credit Card Transaction - GL Entry			
GL Code	Amount (incl GST)	GST (\$)	Narration/Summary
POQ1.2610.4001	\$ 295.64	\$ 26.87	FUEL FOR POQ1 - EMWS VEHICLE
2050765.2100	\$ 66.91	\$ -	REFRESHMENTS FOR QUAIRADING, CUNDERDIN & TAMMIN AGMS & VARIOUS BFB TRAINING EVENTS GST FREE
2050765.2100	\$ 584.33	\$ 52.42	REFRESHMENTS FOR QUAIRADING, CUNDERDIN & TAMMIN AGMS & VARIOUS BFB TRAINING EVENTS GST INC
PROU002.2610.2101	\$ 518.80	\$ 47.17	CESM VEHICLE FUEL
2050586.2101	\$ 516.05	\$ 46.93	BFB TRAINING PROJECTOR & CARIBINERS
PQO.2610.2704	\$ 170.02	\$ 15.47	FUEL FOR Q.O
PQO.2410.2704	\$ 40.85	\$ 3.71	QO CAR WASH
2130642.2101	\$ 17.20	\$ 1.56	REFRESHMENTS - CEACA FUNDING MEETING
2040211.2101	\$ 103.63	\$ -	REFRESHMENTS FOR SHIRE MEETINGS & COMMUNITY FORUM GST FREE
2040211.2101	\$ 38.79	\$ 3.52	REFRESHMENTS FOR SHIRE MEETINGS & COMMUNITY FORUM GST INC
121402040.2003	\$ 3,881.41	\$ 352.25	LG PROFESSIONALS CONFERENCE & WALGA CONFERENCE ACCOMMODATION, REFRESHMENTS & PARKING
PE12304.2660	\$ 114.90	\$ 10.45	12 MONTH VEHICLE LICENSE RENEWAL - TRACTOR PE12304
2140304.2910'	\$ 1,642.48	\$ 149.27	C/PARK CARETAKER & OTHER WORKS DEPOT STAFF TRAINING COSTS (ACCOMMODATION, REFRESHMENTS)
BC12201.400.2101	\$ 1,374.96	\$ 125.00	SHELVING FOR GARDENS SHED STORAGE
P3854.2600	\$ 46.69	\$ 4.24	DEPOT WORKSHOP REPAIR MANUAL
BO11201.2400.2101	\$ 187.50	\$ 17.05	QUAIRADING SWIMMING POOL - <5 NAPPIES
W11300.2400.2101	\$ 168.77	\$ 15.35	SPRINKLERS & HOSES FOR GARDENS CREW
214003030.2003	\$ 89.10	\$ 8.10	EMBROIDERY FOR EMWS UNIFORM
121402200.2104	\$ 82.98	\$ 7.54	SHIRE WEBSITE PLUGIN SUBSCRIPTION
W11201.2400.2101	\$ 79.74	\$ 7.24	DOOR DECAL FOR QUAIRADING SWIMMING POOL - OPENING HOURS
21403300.2101	\$ 49.50	\$ 4.50	DRUG TEST SCREENING SUPPLIES
120302110.2700	\$ 50.00	\$ -	EMED CREDIT CARD ESTABLISHMENT FEES
Totals	\$ 10,120.25	\$ 898.64	ACCOUNTS PROCESSING
Shire Confirmation	 Natalie Ness, Chief Executive Officer	Journal Date (DD):	
		Journal Number:	
		Journal Batch:	
		Journal Posting Period:	
Council Approval	 Trevor Stacey, Chair A&R Committee	Journal Date (DD):	
		Journal Number:	
		Journal Batch:	
		Journal Posting Period:	





BusinessChoice Everyday Mastercard® Statement

SHIRE OF QUAIRADING
 NATALIE NESS
 PO BOX 38
 QUAIRADING WA 6383

Billing Account Number	5163 2800 9109 9937
Payment Due Date	21 NOVEMBER 2024
Closing Balance	\$10,120.25
Minimum Payment Due	\$304.00
Amount Paid (Details on the reverse)	\$

+5163280091099937+

(Cut along this dotted line)

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

Company Name	Number of Cards	Facility Number	Annual Cash % Rate	Annual Purchase % Rate		
Shire Of Quairading	5	02752751	19.96%	14.25%		
Contact Name	Billing Account Number	Opening Balance	Credit Limit			
Natalie Ness	5163280091099937	7,991.69	20,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Minimum Payment Due	Closing Balance	Available Credit
30 SEP 2024	27 OCT 2024	21 NOV 2024	7,991.69	304.00	10,120.25	9,879.75

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
7,991.69	7,991.69 -	0.00	0.00	0.00	10,120.25	10,120.25	0.00	304.00

5004400 / M004400 / 300 / CN1VPCP2

Important:

1. If mailing **DO NOT** send notes or coins.
2. Please write your Payment Account Number on the back of each cheque.
3. Check your records of your transactions against this statement.
4. Report any discrepancies to Westpac.

Details of cheques (proceeds may not be available until cleared)				CASH AMOUNT
DRAWER (i.e. account name on cheque)	CHEQUE NO.	BSB NO. OR BANK	ACCOUNT NO. OR BRANCH	CHEQUE AMOUNT
TELLER/BANK STAMP	TOTAL \$			
SIGNATURE:				



Choose the payment method that suits you best



By Mail

Complete and mail the top portion of page one of your statement together with your cheque to: Cards GPO Box 4220 Sydney NSW 2001



Via Westpac Internet Banking

At www.westpac.com.au if you have another Westpac account.



Using Card Autopay

Pay your account automatically from any cheque or non-passbook savings account with any bank or financial institution in Australia. To apply for Card Autopay for your credit card, call 1300 651 089 or download a form online at www.westpac.com.au.



Using BPAY

Contact any participating institution to make this payment from your cheque or savings account. When prompted, simply enter the biller code (5181) and your Payment Account Number as your reference number.



By Telephone Banking

Call 132 032 if you have another Westpac account.



In Person

At any of our Westpac branches in Australia.

SC04400 / M004400 / 300 / CN1VPCP2

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.



Summary of Billing Account Transactions		
Date of Transaction	Description	Debits/Credits
14 OCT	Payments AUTOMATIC PAYMENT	
	Sub Total:	7,991.69 - 7,991.69 -
	Miscellaneous Transactions	
27 OCT	NATALIE NESS 5163 2800 0106 6463 Monthly Balance	4,366.80
27 OCT	TRICIA BROWN 5163 2800 0107 6777 Monthly Balance	295.64
27 OCT	SARAH CAPORN 5163 2800 0153 8917 Monthly Balance	3,721.72
27 OCT	JENNIFER GREEN 5163 2800 0180 5969 Monthly Balance	50.00
27 OCT	BENJAMIN DAVIES 5163 2800 0197 3585 Monthly Balance	1,686.09
	Sub Total:	10,120.25
	Grand Total:	2,128.56

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/businessdispute

Important update to your Terms and Conditions

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at westpac.com.au

Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: www.afca.org.au

Email: info@afca.org.au

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

S004401 / M004401 / 300 / CNTVPCP2

Credit Card Reconciliation - Page 2						
	Statement From	30/09/2024				
	Statement To	27/10/2024				
** Denotes an error. These are to be refunded.						
Credit Card Transactions - Natalie Ness, CEO						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
1/10/2024	COLES EXPRESS NORTHAM	\$ 50.00	\$ 4.55	Y	PQ0.2610.4101	FUEL FOR Q.0
3/10/2024	CALTEX MUNDARING	\$ 60.01	\$ 5.46	Y	PQ0.2610.4101	FUEL FOR Q.0
3/10/2024	SOUTHERN STAR - CASHWASH	\$ 20.35	\$ 1.85	Y	PQ0.2410.2704	Q0 CAR WASH
4/10/2024	QUAIRADING MAKERS KEEP	\$ 21.00	\$ -	N	2040211.2101	REFRESHMENTS - SHIRE PROJECT MEETING
4/10/2024	QUAIRADING CO-OP	\$ 8.69	\$ -	N	2040211.2101	REFRESHMENTS - SHIRE ADMIN MORNING TEA - GST FREE
4/10/2024	QUAIRADING CO-OP	\$ 31.29	\$ 2.84	Y	2040211.2101	REFRESHMENTS - SHIRE ADMIN MORNING TEA - GST INC
8/10/2024	HUNGRY JACKS	\$ 17.20	\$ 1.56	Y	2130642.2101	REFRESHMENTS - CEACA FUNDING MEETING
8/10/2024	AMPOL APPLECROSS	\$ 60.01	\$ 5.46	Y	PQ0.2610.4101	FUEL FOR Q.0
8/10/2024	LSP HYGGE BAR	\$ 32.42	\$ 2.91	Y	121402040.2003'	REFRESHMENTS - WALGA CONFERENCE
8/10/2024	QUEST HOTEL	\$ 269.74	\$ 24.53	Y	121402040.2003'	WALGA CONFERENCE ACCOMMODATION
8/10/2024	QUEST HOTEL	\$ 289.00	\$ 26.27	Y	121402040.2003'	WALGA CONFERENCE ACCOMMODATION
9/10/2024	COLLIE ST PARKING	\$ 15.34	\$ 1.39	Y	121402040.2003'	WALGA CONFERENCE - PARKING FEES
8/10/2024	SUPERWA CARWASH	\$ 20.50	\$ 1.86	Y	P0.2410.2704	Q0 CAR WASH
8/10/2024	CITY OF PERTH PARKING	\$ 6.76	\$ 0.61	Y	121402040.2003'	Q0 CEO PARKING FEES
8/10/2024	CITY OF PERTH PARKING	\$ 3.38	\$ 0.31	Y	121402040.2003'	Q0 CEO PARKING FEES
8/10/2024	CITY OF PERTH PARKING	\$ 6.76	\$ 0.61	Y	121402040.2003'	Q0 CEO PARKING FEES
10/10/2024	SHIRE OF QUAIRADING	\$ 114.90	\$ 10.45	Y	PE12304.2660	NEW HOLLAND TRACTOR 12M LICENSE RENEWAL
10/10/2024	YORK ICECREAM	\$ 13.50	\$ 1.23	Y	121402040.2003'	REFRESHMENTS - WALGA CONFERENCE
10/10/2024	CITY OF PERTH PARKING	\$ 6.76	\$ 0.61	Y	121402040.2003'	Q0 CEO PARKING FEES
10/10/2024	LSP HYGGE BAR PERTH	\$ 14.18	\$ 1.27	Y	121402040.2003'	REFRESHMENTS - WALGA CONFERENCE
10/10/2024	QUEST HOTEL	\$ 242.10	\$ 22.01	Y	121402040.2003'	WALGA CONFERENCE ACCOMIDATION

Credit Card Transactions - Natalie Ness, CEO						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
10/10/2024	CITY OF PERTH PARKING	\$ 6.76	\$ 0.61	Y	121402040.2003'	Q0 CEO PARKING FEES
10/10/2024	CITY OF PERTH PARKING	\$ 5.75	\$ 0.52	Y	121402040.2003'	Q0 CEO PARKING FEES
11/10/2024	CUPPA COFFEE HOUSE PERTH	\$ 28.34	\$ 2.54	Y	121402040.2003'	REFRESHMENTS - WALGA CONFERENCE
11/10/2024	CITY OF PERTH PARKING	\$ 3.38	\$ 0.31	Y	121402040.2003'	Q0 CEO PARKING FEES
11/10/2024	CPP CONVENTION CENTRE	\$ 25.24	\$ 2.29	Y	121402040.2003'	Q0 CEO PARKING FEES
14/10/2024	HOTEL BOOKING.COM	\$ 1,197.00	\$ 108.82	Y	121402040.2003'	LG GOVERNMENT PROFESSIONALS STATE CONFERENCE
14/10/2024	LOCAL GOVERNMENT - MT HAWTHORN	\$ 1,715.00	\$ 155.41	Y	121402040.2003'	LG PROFESSIONALS CONFERENCE ACCOMMODATION
16/10/2024	QUAIRADING MAKERS KEEP	\$ 28.00	\$ -	N	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
16/10/2024	QUAIRADING MAKERS KEEP	\$ 7.00	\$ -	N	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
16/10/2024	QUAIRADING CO-OP	\$ 19.00	\$ -	N	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
16/10/2024	QUAIRADING CO-OP	\$ 13.44	\$ -	N	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
16/10/2024	GOLDEN GRAIN CAFÉ	\$ 6.50	\$ -	N	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
16/10/2024	QUAIRADING BP	\$ 7.50	\$ 0.68	Y	2040211.2101	REFRESHMENTS - COMMUNITY FORUM
Total		\$ 4,366.80	\$ 386.96			



Electronic Statement

BusinessChoice Everyday Mastercard® Statement

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Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Natalie Jane Ness	5163 2800 0106 6463	5,000	5,000.00
Statement From	Statement To	Facility Number	
30 SEP 2024	27 OCT 2024	02752751	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	4,366.80	0.00	0.00	4,366.80 -	0.00	0.00	0.00

Electronic Statement



Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
01 OCT	COLES EXPRESS 2128COLE NORTHAM SERVICE STATIONS	AUS 50.00	
03 OCT	CALTEX MUNDARING MUNDARING SERVICE STATIONS	AUS 60.01	
03 OCT	SOUTHERN STAR ENTERPRI MUNDARING CAR WASHES	AUS 20.35	
04 OCT	SQ *THE MAKER'S KEEP Quairading VARIETY STORES	AUS 21.00	
04 OCT	QUAIRADING CO-OP QUAIRADING GLASSWARE & CRYSTAL STORES	AUS 39.98	
08 OCT	Hungry Jacks Mundaring FAST FOOD RESTAURANTS	AUS 17.20	
08 OCT	AMPOL APPLECROSS APPLECROSS SERVICE STATIONS	AUS 60.01	
08 OCT	LSP*Hygge Bar Perth DRINKING PLACES (ALCOHOLIC B	AUS 32.42	
08 OCT	Quest Mounts Bay Rd Perth HOTELS, MOTELS, RESORTS - LO	AUS 269.74	
08 OCT	Quest Mounts Bay Rd Perth HOTELS, MOTELS, RESORTS - LO	AUS 289.00	
09 OCT	SP Collie St Fremantle AUTOMOBILE PARKING LOTS AND	AUS 15.34	
08 OCT	CANNING BRIDGE SUPERWA Nedlands CAR WASHES	AUS 20.50	
08 OCT	CITY OF PERTH PERTH AUTOMOBILE PARKING LOTS AND	AUS 6.76	
08 OCT	CITY OF PERTH PERTH AUTOMOBILE PARKING LOTS AND	AUS 3.38	
09 OCT	CITY OF PERTH PERTH AUTOMOBILE PARKING LOTS AND	AUS 6.76	

Electronic Statement



BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
10 OCT	SHIRE QUAIRADING QUAIRADING AUS	114.90	
10 OCT	GOVERNMENT SERVICES NOT ELSE SQ *DAYZIES ICE CREAM York AUS	13.50	
09 OCT	FAST FOOD RESTAURANTS CITY OF PERTH PERTH AUS	6.76	
10 OCT	AUTOMOBILE PARKING LOTS AND LSP*Hygge Bar Perth AUS	14.18	
10 OCT	DRINKING PLACES (ALCOHOLIC B Quest Mounts Bay Rd Perth AUS	242.10	
10 OCT	HOTELS, MOTELS, RESORTS - LO CITY OF PERTH PERTH AUS	6.76	
10 OCT	AUTOMOBILE PARKING LOTS AND CITY OF PERTH PERTH AUS	5.75	
11 OCT	AUTOMOBILE PARKING LOTS AND A CUPPA COFFEE HOUSE PERTH AUS	28.34	
11 OCT	FAST FOOD RESTAURANTS CITY OF PERTH PERTH AUS	3.38	
11 OCT	AUTOMOBILE PARKING LOTS AND CPP Convention Centre Perth AUS	25.24	
14 OCT	AUTOMOBILE PARKING LOTS AND Hotel at Booking.com Sydney AUS	1,197.00	
14 OCT	TRAVEL AGENCIES AND TOUR OPE LOCAL GOVERNEMENT MANA MT HAWTHORN AUS	1,715.00	
16 OCT	GOVERNMENT SERVICES NOT ELSE SQ *THE MAKER'S KEEP Quairading AUS	28.00	
16 OCT	VARIETY STORES SQ *THE MAKER'S KEEP Quairading AUS	7.00	
16 OCT	VARIETY STORES QUAIRADING CO-OP QUAIRADING AUS	19.00	
16 OCT	GLASSWARE & CRYSTAL STORES QUAIRADING CO-OP QUAIRADING AUS	13.44	
16 OCT	GLASSWARE & CRYSTAL STORES SQ *GOLDEN GRAIN CAFE/ Quairading AUS	6.50	
16 OCT	MISCELLANEOUS FOOD STORES - BP QUAIRADING 6561 QUAIRADING AUS	7.50	
	SERVICE STATIONS		
	Sub Total:	4,366.80	
	Miscellaneous Transactions		
27 OCT	TRANSFER CLOSING BALANCE TO BILLING ACCT	4,366.80 -	
	Sub Total:	4,366.80 -	
	Grand Total:	0.00	

Electronic Statement



I have checked the above details and verify that they are correct.

Cardholder Signature Natalie West Date 13/11/2024

Transactions examined and approved.

Manager/Supervisor Signature [Signature] Date 20/11/2024

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/businessdispute

Important update to your Terms and Conditions

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at westpac.com.au

Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.
Online: www.afca.org.au
Email: info@afca.org.au
Phone 1800 931 678
Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Shire of Quairading
Credit Card Reconciliation - Page 3

Statement From 30/09/2024
Statement To 27/10/2024

Credit Card Transactions - Tricia Brown, EMCS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
28/09/2024	BP QUAIRADING	\$ 94.40	\$ 8.58	Y	POQ1.2610.4001	FUEL FOR POQ1
6/10/2024	AMPOL DAWESVILLE	\$ 62.42	\$ 5.67	Y	POQ1.2610.4001	FUEL FOR POQ1
14/10/2024	BP QUAIRADING	\$ 77.57	\$ 7.05	Y	POQ1.2610.4001	FUEL FOR POQ1
20/10/2024	AMPOL FALCON	\$ 61.25	\$ 5.57	Y	POQ1.2610.4001	FUEL FOR POQ1
Total		\$ 295.64	\$ 26.87			



Electronic Statement

BusinessChoice Everyday Mastercard® Statement

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Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Tricia Brown	5163 2800 0107 6777	2,000	2,000.00
Statement From	Statement To	Facility Number	
30 SEP 2024	27 OCT 2024	02752751	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	295.64	0.00	0.00	295.64 -	0.00	0.00	0.00



Electronic Statement

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
28 SEP	BP QUAIRADING 6561 QUAIRADING AUS	94.40	
	SERVICE STATIONS		
06 OCT	AMPOL DAWESVILL 55215F DAWESVILLE AUS	62.42	
	SERVICE STATIONS		
14 OCT	BP QUAIRADING 6561 QUAIRADING AUS	77.57	
	SERVICE STATIONS		
20 OCT	AMPOL FALCON (M 55543F FALCON AUS	61.25	
	SERVICE STATIONS		
	Sub Total:	295.64	
	Miscellaneous Transactions		
27 OCT	TRANSFER CLOSING BALANCE TO BILLING ACCT	295.64 -	
	Sub Total:	295.64 -	
	Grand Total:	0.00	

I have checked the above details and verify that they are correct.

Cardholder Signature Date 5/11/24

Transactions examined and approved.

Manager/Supervisor Signature Date 13/11/24.



Electronic Statement

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Email: info@afca.org.au

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Credit Card Reconciliation - Page 4						
	Statement From	30/09/2024				
	Statement To	27/10/2024				
Credit Card Transactions - Sarah Caporn, EMWS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
29/09/2024	WATTLE GROVE MOTEL	\$ 163.00	\$ 14.82	Y	2140304.2910'	ACCOMMODATION FOR DEPOT STAFF
29/09/2024	WATTLE GROVE MOTEL	\$ 200.00	\$ 18.18	Y	2140304.2910'	ACCOMMODATION FOR DEPOT STAFF
30/09/2024	WATTLE GROVE MOTEL	-\$ 200.00	-\$ 18.18	Y	2140304.2910'	REFUND OF OVER CHARGE FOR ACCOMMODATION FOR DEPOT STAFF
1/10/2024	SKYTECH APPLIANCE	\$ 1,374.96	\$ 125.00	Y	BC12201.400.2101	SHELVING FOR GARDENS SHED STORAGE
1/10/2024	PAYPAL - AUDIO VISUAL BOOK	\$ 46.69	\$ 4.24	Y	P3854.2600	DEPOT WORKSHOP REPAIR MANUAL
5/10/2024	SAFETYCULTURE	\$ 633.60	\$ 57.60	Y	2140304.2910'	SUBSCRIPTION - AUDITOR & PRESTARTS
11/10/2024	WOOLWORTHS	\$ 187.50	\$ 17.05	Y	BO11201.2400.2101	SWIMMING POOL - <5 NAPPIES
11/10/2024	SAFETYCULTURE	\$ 311.52	\$ 28.32	Y	2140304.2910'	SUBSCRIPTION - AUDITOR & PRESTARTS
11/10/2024	BUNNINGS	\$ 168.77	\$ 15.35	Y	W11300.2400.2101	SPRINKLERS & HOSES FOR GARDENS CREW
13/10/2024	IBIS MOTEL EAST PERTH	\$ 47.00	\$ 4.27	Y	2140304.2910	C/PARK CARTAKER REFRESHMENTS DURING PROJECT MANAGEMENT TRAINING
14/10/2024	MARUZZELLA RESTAURANT	\$ 33.54	\$ 3.00	Y	2140304.2910	C/PARK CARTAKER REFRESHMENTS DURING PROJECT MANAGEMENT TRAINING

15/10/2024	IBIS MOTEL EAST PERTH	\$ 453.82	\$ 41.26	Y	2140304.2910	C/PARK CARTAKER ACCOMMODATION FOR PROJECT MANAGEMENT TRAINING
18/10/2024	EMBROIDME MIDLAND	\$ 89.10	\$ 8.10	Y	214003030.2003	EMBROIDERY FOR EMWS UNIFORM
19/10/2024	WOO-5110105244	\$ 82.98	\$ 7.54	Y	121402200.2104	SHIRE WEBSITE PLUGIN SUBSCRIPTION
23/10/2024	VISTAPRINT	\$ 79.74	\$ 7.24	Y	W11201.2400.2101	DOOR DECAL FOR QUAIRADING SWIMMING POOL - OPENING HOURS
23/10/2024	PATHWEST NEDLANDS	\$ 49.50	\$ 4.50	Y	21403300.2101	DRUG TEST SCREENING SUPPLIES
Total		\$ 3,721.72	\$ 338.29			



Electronic Statement

BusinessChoice Everyday Mastercard® Statement

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Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Mrs Sarah Elizabeth Caporn	5163 2800 0153 8917	5,000	5,000.00
Statement From	Statement To	Facility Number	
30 SEP 2024	27 OCT 2024	02752751	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	3,721.72	0.00	0.00	3,721.72 -	0.00	0.00	0.00



Electronic Statement

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
29 SEP	WATTLE GROVE MOTEL WAT WATTLE GROVE AUS HOTELS, MOTELS, RESORTS - LO	163.00	
29 SEP	WATTLE GROVE MOTEL WAT WATTLE GROVE AUS HOTELS, MOTELS, RESORTS - LO	200.00	
30 SEP	WATTLE GROVE MOTEL WAT WATTLE GROVE AUS HOTELS, MOTELS, RESORTS - LO	200.00 -	
01 OCT	SKYTECK QUEENSLAND PTY WELSHPOOL AUS HOUSEHOLD APPLIANCE STORES	1,374.96	
01 OCT	PAYPAL *SELLMANCFAQ 4029357733 HKG INC FX FEE AUD \$1.36	46.69	
05 OCT	AUDIOVISUAL MEDIA BOOK MOVIE SAFETYCULTURE TOWNSVILLE CI AUS COMPUTER SOFTWARE	633.60	
11 OCT	WOOLWORTHS 4326 NORTHAM AUS GROCERY STORES, SUPERMARKETS	187.50	
11 OCT	SAFETYCULTURE TOWNSVILLE CI AUS COMPUTER SOFTWARE	311.52	
11 OCT	BUNNINGS 603000 NORTHAM AUS HARDWARE STORES	168.77	
13 OCT	Ibis Styles East Perth East Perth AUS HOTELS, MOTELS, RESORTS - LO	47.00	
14 OCT	Maruzzella Restaurant East Perth AUS EATING PLACES, RESTAURANTS	33.54	
15 OCT	Ibis Styles East Perth East Perth AUS HOTELS, MOTELS, RESORTS - LO	453.82	
18 OCT	EMBROIDME MIDLAND MIDVALE AUS TAILORS, SEAMSTRESS, MENDING	89.10	



Electronic Statement

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
19 OCT	WOO-5110105244 SAN FRANCISCO USA U. S. DOLLAR 53.90 INC FX FEE AUD \$2.41 COMPUTER SOFTWARE	82.98	
23 OCT	Vistaprint Australia P Derrimut AUS BUSINESS SERVICES NOT ELSEWH	79.74	
23 OCT	PATHWEST LABORATORY NEDLANDS AUS MEDICAL & DENTAL LABORATORIE	49.50	
	Sub Total:	3,721.72	
	Miscellaneous Transactions		
27 OCT	TRANSFER CLOSING BALANCE TO BILLING ACCT	3,721.72 -	
	Sub Total:	3,721.72 -	
	Grand Total:	0.00	

I have checked the above details and verify that they are correct.

Cardholder Signature

[Handwritten Signature]

Date

12.11.24

Transactions examined and approved.

Manager/Supervisor Signature

[Handwritten Signature]

Date

13/11/24

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

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Online: www.afca.org.au

Email: info@afca.org.au

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Credit Card Reconciliation - Page 5						
Statement From		30/09/2024				
Statement To		27/10/2024				
Credit Card Transactions - Benjamin Davies, CESM						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
30/09/2024	CUNDERDIN CO-OP	\$ 14.74	\$ 0.64	Y	2050765.2100	CUNDERDIN AGM REFRESHMENTS
30/09/2024	GOLDFIELDS MEATS	\$ 33.86	\$ -	N	2050765.2100	CUNDERDIN AGM REFRESHMENTS
30/09/2024	BP CUNDERDIN	\$ 115.05	\$ 10.46	Y	PROU002.2610.2101	CESM vehicle fuel
6/10/2024	OFFICEWORKS	\$ 137.68	\$ 12.53	Y	2050765.2100	STATIONARY SUPPLIES
7/10/2024	SP KICKASS PRODUCTS	\$ 452.05	\$ 41.11	Y	2050586.2101	PROJECTOR AND ACCESSORIES
4/10/2024	BP CUNDERDIN	\$ 98.18	\$ 8.93	Y	PROU002.2610.2101	CESM vehicle fuel
8/10/2024	QUAIRADING CO-OP	\$ 3.05	\$ -	N	2050765.2100	QUAIRADING TRAINING COURSE REFRESHMENTS
8/10/2024	QUAIRADING CO-OP	\$ 31.98	\$ 2.91	Y	2050765.2100	QUAIRADING TRAINING COURSE REFRESHMENTS
7/10/2024	BP QUIAIRADING	\$ 119.70	\$ 10.87	Y	2050765.2100	QUAIRADING TRAINING COURSE REFRESHMENTS
7/10/2024	BP QUIAIRADING	\$ 50.67	\$ 4.61	Y	PROU002.2610.2101	CESM vehicle fuel
8/10/2024	BP QUIAIRADING	\$ 185.53	\$ 16.86	Y	2050765.2100	QUAIRADING TRAINING COURSE REFRESHMENTS
9/10/2024	CUNDERDIN CO-OP	\$ 71.35	\$ 6.49	Y	2050765.2100	TAMMIN AGM REFRESHMENTS
14/10/2024	BP CUNDERDIN	\$ 129.15	\$ 11.74	Y	PROU002.2610.2101	CESM vehicle fuel

17/10/2024	COLES NORTHAM	\$ 30.00	\$ -	N	2050765.2100	QUAIRADING AGM REFRESHMENTS
17/10/2024	COLES NORTHAM	\$ 23.35	\$ 2.12	Y	2050765.2100	QUAIRADING AGM REFRESHMENTS
18/10/2024	BP CUNDERDIN	\$ 125.75	\$ 11.43	Y	PROU002.2610.2101	CESM vehicle fuel
20/10/2024	SP WILDTRACK CANNINGVALE	\$ 64.00	\$ 5.82	Y	2050586.2101	MATERIALS FOR BFB
Total		\$ 1,686.09	\$ 146.52			



Electronic Statement

BusinessChoice Everyday Mastercard® Statement

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Benjamin Davies	5163 2800 0197 3585	5,000	5,000.00
Statement From	Statement To	Facility Number	
30 SEP 2024	27 OCT 2024	02752751	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	1,686.09	0.00	0.00	1,686.09 -	0.00	0.00	0.00

Electronic Statement



Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.


BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
30 SEP	Cunderin Farmers Co-O CUNDERDIN AUS GROCERY STORES, SUPERMARKETS	14.74	
30 SEP	GOODFIELD QUALITY ME CUNDERDIN AUS MISCELLANEOUS FOOD STORES -	33.86	
30 SEP	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	115.05	
06 OCT	OFFICEWORKS 0608OFFICE MIDLAND AUS STATIONERY, OFFICE & SCHOOL	137.68	
07 OCT	SP KICKASS PRODUCTS ACACIA RIDGE AUS SPORTING GOODS STORES	452.05	
04 OCT	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	98.18	
08 OCT	QUAIRADING CO-OP QUAIRADING AUS GLASSWARE & CRYSTAL STORES	35.03	
07 OCT	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	119.70	
07 OCT	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	50.67	
08 OCT	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	185.53	
09 OCT	Cunderin Farmers Co-O CUNDERDIN AUS GROCERY STORES, SUPERMARKETS	71.35	
14 OCT	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	129.15	
17 OCT	COLES 0492COLES 0492 NORTHAM AUS GROCERY STORES, SUPERMARKETS	53.35	
18 OCT	BP CUNDERDIN ROADHOU CUNDERDIN AUS SERVICE STATIONS	125.75	
20 OCT	SP WILDTRAK LEISURE A CANNING VALE AUS SPORTING GOODS STORES	64.00	




Electronic Statement

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Sub Total:	1,686.09	
27 OCT	Miscellaneous Transactions TRANSFER CLOSING BALANCE TO BILLING ACCT	1,686.09 -	
	Sub Total:	1,686.09 -	
	Grand Total:	0.00	

I have checked the above details and verify that they are correct.

Cardholder Signature  Date 11/11/24

Transactions examined and approved.

Manager/Supervisor Signature  Date 13/11/24

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/businessdispute

Important update to your Terms and Conditions

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at westpac.com.au

Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.
 Online: www.afca.org.au
 Email: info@afca.org.au
 Phone 1800 931 678
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

**Shire of Quairading
Credit Card Reconciliation - Page 6**


Statement From 30/09/2024
Statement To 27/10/2024

Credit Card Transactions - Vacant, EMED					
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job
27/10/2024	CREDIT CARD ESTABLISHMENT FEES	\$ 50.00	\$ -	N	120302110.2700
			\$ -		
			\$ -		
			\$ -		
Total		\$ 50.00	\$ -		

11.2 Monthly Financial Statements - October 2024

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Tricia Brown, Executive Manager, Corporate Services

Attachments 1. Attachment (i) Monthly Financial Report October 2024 [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

RESOLUTION: OCM 081-24/25

Moved: Cr TJ Stacey

Seconded: Cr JC Hayes

That Council receive the monthly Financial Statements for the period ending:

- 31 October 2024 - Attachment (i)

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

- Monthly financial statements for the period ending 31 October 2024 attached
- Depreciation has been calculated for the months of July 2023 to June 2024.
- Admin Allocations have been run for the months of July 2024 to October 2024.

MATTER FOR CONSIDERATION

To receive the monthly financial report and statements.

BACKGROUND

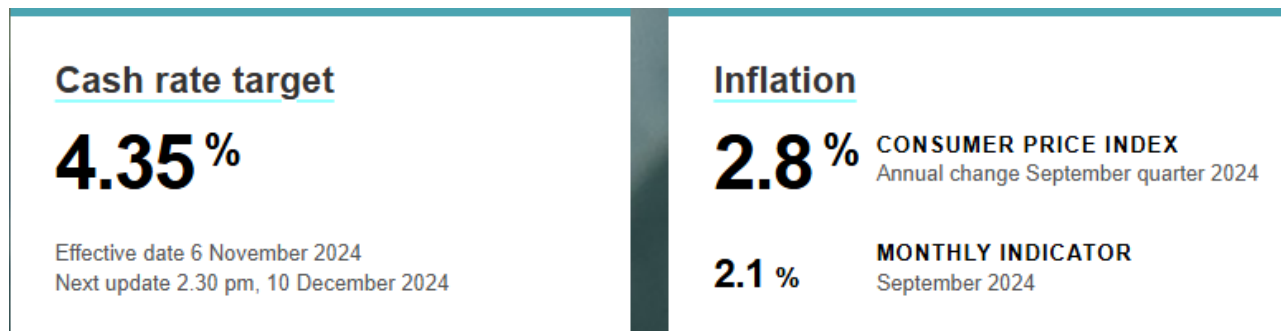
The Statement of Financial Activity, a similar report to the Rate Setting Statement, is required to be produced monthly in accordance with the Local Government (Financial Management) Regulation 1996. This financial report is unique to local government drawing information from other reports to include operating and capital revenue and expenditure, transfers to reserves and loan funding.

The ongoing impact of COVID-19 in conjunction with other international events, such as war, continue to cause uncertainty and supply shortages around the world, with significant impact on world economic activities. It has resulted in steep rises in inflation worldwide, including Australia.

The monthly CPI indicator rose 2.1% in the 12 months to September 2024.

	Jul 23 to Jul 24 % change	Aug 23 to Aug 24 % change	Sep 23 to Sep 24 % change
All groups monthly CPI	3.5	2.7	2.1

To curb the high inflation the Reserve Bank of Australia (RBA) have, in the last financial year, announced consecutive increases in the cash rate. As per the media release statement by the RBA 6th August 2024 the cash rate will remain unchanged at 4.35 %. The current RBA Inflation rate has decreased to 2.8% with the monthly indicator for September at 2.1%.



In framing the 2024/2025, the Shire has taken into consideration the economic environment and sustainability of its services into the future.

Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, requires each local government to present a Statement of Financial Activity that reports on income and expenditure as set out in the Annual Budget. In addition, regulation 34(5) stipulates for a local government to adopt a percentage or value to report on material variances between budgeted and actual results. The 2024/25 budget determines the variance analysis for significant amounts of \$10,000 and 10% for the financial year.

STATUTORY ENVIRONMENT

Australian Accounting Standards

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

Regulation 34 requires local governments to report monthly, although it is much more prescriptive as to what is required, and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

POLICY IMPLICATIONS

Significant Accounting Policies

FINANCIAL IMPLICATIONS

Council adopted the 2024/25 Budget at the OCM 29th August 2024.

ALIGNMENT WITH STRATEGIC PRIORITIES

5.3 Governance & Leadership: Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Governance & Leadership: Implement systems and processes that meet legislative and audit obligations

CONSULTATION

Nil

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Low rate-base results in an inability to keep up with inflation.

RISK ASSESSMENT

	Option 1
Financial	<i>Low 24-25 Budget Adopted by Council.</i>
Health	Low
Reputation	Low
Operations	Low
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

The October 2024 Monthly Financial Statements reflects the adopted 2024/2025 Budget.

The current aged creditors balance as of 31 October 2024 is \$331,752.82. This is made up of mostly current invoices, however invoices in 90 Days were received late from one supplier following accounting system changes.

The current aged debtors balance as of 31 October 2024 is \$340,447 with the majority of the balance being an invoice for a Direct Grant. 1 large Invoice in 90 days was in respect to an ATO BAS Invoice and has now been allocated. The balance is made up of smaller invoices.



SHIRE OF QUAIRADING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2024**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**SHIRE OF QUAIRADING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2024**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	61%	600,874	522,045	364,769	(157,276)
Capital Grants, Subsidies and Contributions	-1%	2,066,381	403,736	(28,607)	(432,343)
	13%	2,667,255	925,781	336,162	(589,619)
Rates Levied	99%	2,799,736	2,799,735	2,781,111	(18,624)

Financial Position		Current Year	
		Prior Year 31 October 2023	31 October 2024
Adjusted Net Current Assets	88%	\$ 3,528,659	\$ 3,115,159
Cash and Equivalent - Unrestricted	112%	\$ 2,623,442	\$ 2,929,191
Cash and Equivalent - Restricted	103%	\$ 4,093,439	\$ 4,209,195
Receivables - Rates	118%	\$ 696,791	\$ 822,795
Receivables - Other	34%	\$ 215,125	\$ 73,183
Payables	359%	\$ 134,384	\$ 481,872

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF QUAIRADING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2024**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2024
Prepared by: Tricia Brown (EMCS)
Reviewed by: Natalie Ness (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

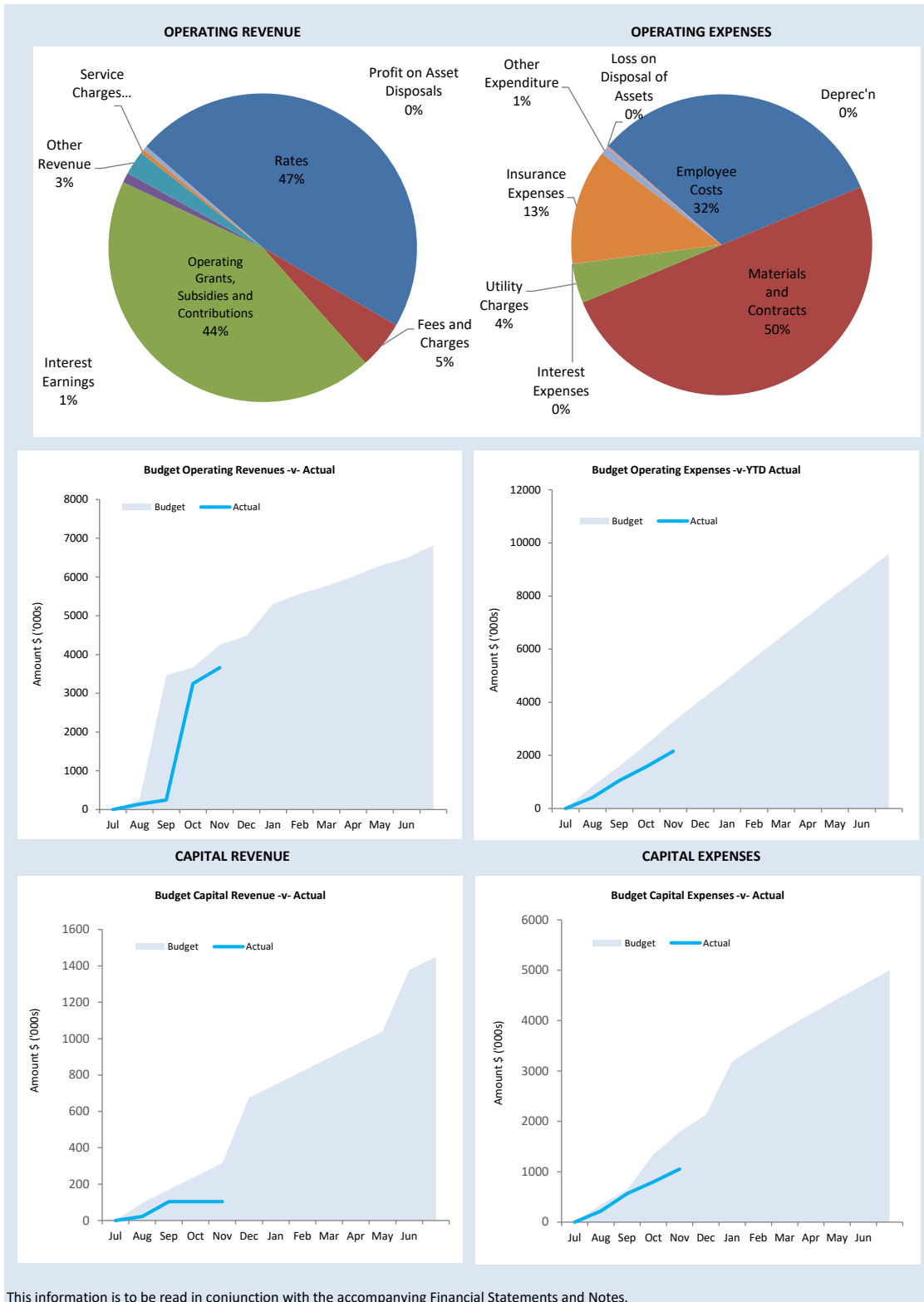
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

**SHIRE OF QUAIRADING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2024**

SUMMARY GRAPHS



**SHIRE OF QUAIRADING
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2024**

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
<p>HEALTH To provide an operational framework for environmental and community health.</p>	Health inspections, food quality control, pest control and operation of the medical centre.
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation and maintenance of the Little Rainmakers Childcare Centre building, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.
<p>HOUSING To provide and maintain housing.</p>	Maintenance of housing rented to staff and non staff.
<p>COMMUNITY AMENITIES Provide services required by the community.</p>	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.
<p>ECONOMIC SERVICES To help promote the Shire Quairading and its economic wellbeing.</p>	Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.
<p>OTHER PROPERTY AND SERVICES To monitor and control the Shire of Quairading overheads.</p>	Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.

SHIRE OF QUAIRADING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 31 OCTOBER 2024

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		0	0	0	7	7		▲	
General Purpose Funding - Rates	6	2,799,736	2,799,736	2,799,735	2,781,111	(18,624)	(1%)	▼	
General Purpose Funding - Other		481,956	481,956	363,349	135,747	(227,602)	(63%)	▼	\$
Law, Order and Public Safety		286,992	286,992	125,981	106,446	(19,535)	(16%)	▼	\$
Health		500	500	164	(1)	(165)	(101%)	▼	
Education and Welfare		72,712	72,712	24,188	23,786	(402)	(2%)	▼	
Housing		169,464	169,464	56,404	59,257	2,853	5%	▲	
Community Amenities		234,046	234,046	79,288	163,984	84,696	107%	▲	\$
Recreation and Culture		30,150	30,150	4,256	2,407	(1,849)	(43%)	▼	
Transport		304,769	304,769	221,868	258,745	36,877	17%	▲	\$
Economic Services		326,600	326,600	152,144	145,208	(6,936)	(5%)	▼	
Other Property and Services		50,100	50,100	18,852	12,567	(6,285)	(33%)	▼	
		4,757,025	4,757,025	3,846,229	3,689,263				
Expenditure from operating activities									
Governance		(688,725)	(688,725)	(285,261)	(260,106)	25,155	9%	▲	
General Purpose Funding		(120,484)	(120,484)	(39,229)	(34,565)	4,664	12%	▲	
Law, Order and Public Safety		(611,515)	(611,515)	(204,255)	(232,458)	(28,203)	(14%)	▼	\$
Health		(547,158)	(547,158)	(182,276)	(233,570)	(51,294)	(28%)	▼	\$
Education and Welfare		(365,867)	(365,867)	(121,796)	(88,102)	33,694	28%	▲	\$
Housing		(255,064)	(255,064)	(87,716)	(68,583)	19,133	22%	▲	\$
Community Amenities		(1,149,300)	(1,149,300)	(383,168)	(214,506)	168,662	44%	▲	\$
Recreation and Culture		(1,316,934)	(1,316,934)	(407,392)	(283,958)	123,434	30%	▲	\$
Transport		(3,465,795)	(3,465,795)	(1,158,798)	(493,022)	665,777	57%	▲	\$
Economic Services		(1,028,479)	(1,028,479)	(327,630)	(244,915)	82,715	25%	▲	\$
Other Property and Services		(47,502)	(47,502)	(76,969)	(4,410)	72,559	94%	▲	\$
		(9,596,823)	(9,596,823)	(3,274,490)	(2,158,195)				
Operating activities excluded from budget									
Add back Depreciation		3,448,062	3,448,062	1,148,864	0	(1,148,864)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	312,693	312,693	103,448	(20,910)	(124,358)	(120%)	▼	\$
Movement in Leave Reserve (Added Back)		4,739	4,739	4,739	4,203	(536)	(11%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		3,765,494	3,765,494	1,257,051	(16,706)				
Amount attributable to operating activities		(1,074,304)	(1,074,304)	1,828,790	1,514,362				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	2,066,381	2,066,381	403,736	(28,607)	(432,343)	(107%)	▼	\$
Proceeds from Disposal of Assets	7	920,000	920,000	315,332	103,636	(211,696)	(67%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		2,986,381	2,986,381	719,068	75,029				
Outflows from investing activities									
Land Held for Resale	8	(50,000)	(50,000)	(16,672)	0	16,672	100%	▲	\$
Land and Buildings	8	(751,494)	(751,494)	(268,532)	(129,954)	138,578	52%	▲	\$
Plant and Equipment	8	(1,373,057)	(1,373,057)	(609,154)	(484,283)	124,871	20%	▲	\$
Furniture and Equipment	8	(15,000)	(15,000)	(5,000)	0	5,000	100%	▲	
Infrastructure Assets - Roads	8	(1,859,924)	(1,859,924)	(584,676)	(196,235)	388,441	66%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	(5,500)	(5,500)	(1,832)	(5,500)	(3,668)	(200%)	▼	
Infrastructure Assets - Other	8	(553,081)	(553,081)	(172,672)	(97,038)	75,634	44%	▲	\$
Infrastructure Assets - Bridges	8	(20,000)	(20,000)	(6,664)	(35,100)	(28,436)	(427%)	▼	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(4,628,055)	(4,628,055)	(1,665,202)	(948,109)				
Amount attributable to investing activities		(1,641,675)	(1,641,675)	(946,134)	(873,080)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	530,000	530,000	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
		530,000	530,000	0	0				
Outflows from financing activities									
Repayment of borrowings	9	(67,898)	(67,898)	(22,620)	(7,466)	15,154	67%	▲	\$
Payments for principal portion of lease liabilities	9	(29,925)	(29,925)	(12,896)	0	12,896	100%	▲	\$
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer to Reserves	10	(275,000)	(275,000)	(91,668)	(97,556)	(5,888)	(6%)	▼	
		(372,823)	(372,823)	(127,184)	(105,022)				
Amount attributable to financing activities		157,177	157,177	(127,184)	(105,022)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,583,335	2,583,335	2,583,335	2,578,899	(4,436)	(0%)	▼	
Amount attributable to operating activities		(1,074,304)	(1,074,304)	1,828,790	1,514,362	(314,428)	(17%)	▼	
Amount attributable to investing activities		(1,641,675)	(1,641,675)	(946,134)	(873,080)	73,054	(8%)	▲	
Amount attributable to financing activities		157,177	157,177	(127,184)	(105,022)	22,162	(17%)	▼	
Surplus or deficit at the end of the financial year	1	24,534	24,534	3,338,807	3,115,159	(223,648)	(7%)	▼	

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

SHIRE OF QAIRADING

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2024

NATURE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF QUAIRADING

STATEMENT OF FINANCIAL ACTIVITY BY NATURE & TYPE
FOR THE PERIOD ENDED 31 OCTOBER 2024

BY NATURE

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		\$
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	6	2,799,736	2,799,736	2,799,735	2,781,111	(18,624)	(1%) ▼	
Grants, Subsidies and Contributions	12	600,874	600,874	522,045	364,769	(157,276)	(30%) ▼	\$
Fees and Charges		682,553	682,553	222,651	298,394	75,743	34% ▲	\$
Service Charges		0	0	0	0	0		
Interest Revenue		152,350	152,350	50,752	62,057	11,305	22% ▲	\$
Other Revenue		422,171	422,171	217,950	148,517	(69,433)	(32%) ▼	\$
Profit on Disposal of Assets	7	99,341	99,341	33,096	25,325	(7,771)	(23%) ▼	
Gain FV Valuation of Assets		0	0	0	0	0		
		4,757,025	4,757,025	3,846,229	3,680,172			
Expenditure from operating activities								
Employee Costs		(2,237,356)	(2,237,356)	(736,024)	(695,485)	40,539	6% ▲	
Materials and Contracts		(2,861,124)	(2,861,124)	(1,016,100)	(1,074,850)	(58,750)	(6%) ▼	
Utility Charges		(277,050)	(277,050)	(92,060)	(90,872)	1,189	1% ▲	
Depreciation		(3,448,062)	(3,448,062)	(1,148,864)	0	1,148,864	100% ▲	\$
Finance Costs		(7,980)	(7,980)	(2,652)	517	3,169	120% ▲	
Insurance Expenses		(205,303)	(205,303)	(101,536)	(266,340)	(164,804)	(162%) ▼	\$
Other Expenditure		(147,914)	(147,914)	(40,710)	(17,660)	23,050	57% ▲	\$
Loss on Disposal of Assets	7	(412,034)	(412,034)	(136,544)	(4,415)	132,129	97% ▲	\$
Loss FV Valuation of Assets		0	0	0	0	0		
		(9,596,823)	(9,596,823)	(3,274,490)	(2,149,104)			
Operating activities excluded from budget								
Add back Depreciation		3,448,062	3,448,062	1,148,864	0	(1,148,864)	(100%) ▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	312,693	312,693	103,448	(20,910)	(124,358)	(120%) ▼	\$
Movement in Leave Reserve (Added Back)		4,739	4,739	4,739	4,203	(536)	(11%) ▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		3,765,494	3,765,494	1,257,051	(16,706)			
Amount attributable to operating activities		(1,074,304)	(1,074,303)	1,828,790	1,514,362			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	13	2,066,381	2,066,381	403,736	(28,607)	(432,343)	(107%) ▼	\$
Proceeds from Disposal of Assets	7	920,000	920,000	315,332	103,636	(211,696)	(67%) ▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0		
		2,986,381	2,986,381	719,068	75,029			
Outflows from investing activities								
Land Held for Resale	8	(50,000)	(50,000)	(16,672)	0	16,672	(100%) ▲	
Land and Buildings	8	(751,494)	(751,494)	(268,532)	(129,954)	138,578	52% ▲	\$
Plant and Equipment	8	(1,373,057)	(1,373,057)	(609,154)	(484,283)	124,871	20% ▲	\$
Furniture and Equipment	8	(15,000)	(15,000)	(5,000)	0	5,000	100% ▲	
Infrastructure Assets - Roads	8	(1,859,924)	(1,859,924)	(584,676)	(196,235)	388,441	66% ▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	(5,500)	(5,500)	(1,832)	(5,500)	(3,668)	(200%) ▼	
Infrastructure Assets - Other	8	(553,081)	(553,081)	(172,672)	(97,038)	75,634	44% ▲	\$
Infrastructure Assets - Bridges	8	(20,000)	(20,000)	(6,664)	(35,100)	(28,436)	(427%) ▼	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0		
		(4,628,055)	(4,628,055)	(1,665,202)	(948,109)			
Amount attributable to investing activities		(1,641,675)	(1,641,675)	(946,134)	(873,080)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings		0	0	0	0	0		
Transfer from Reserves	10	530,000	530,000	0	0	0		
Transfer from Restricted Cash - Other		0	0	0	0	0		
		530,000	530,000	0	0			
Outflows from financing activities								
Repayment of borrowings	9	(67,898)	(67,898)	(22,620)	(7,466)	15,154	67% ▲	\$
Payments for principal portion of lease liabilities	9	(29,925)	(29,925)	(12,896)	0	12,896	100% ▲	\$
Transfer to Restricted Cash - Other		0	0	0	0	0		
Transfer to Reserves	10	(275,000)	(275,000)	(91,668)	(97,556)	(5,888)	(6%) ▼	
		(372,823)	(372,823)	(127,184)	(105,022)			
Amount attributable to financing activities		157,177	157,177	(127,184)	(105,022)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	2,583,335	2,583,335	2,583,335	2,578,899	(4,436)	(0%)	
Amount attributable to operating activities		(1,074,304)	(1,074,303)	1,828,790	1,514,362	(314,428)	(17%) ▼	
Amount attributable to investing activities		(1,641,675)	(1,641,675)	(946,134)	(873,080)	73,054	(8%) ▲	
Amount attributable to financing activities		157,177	157,177	(127,184)	(105,022)	22,162	(17%) ▼	
Surplus or deficit at the end of the financial year	1	24,534	24,534	3,338,807	3,115,159	(223,648)	(7%) ▼	

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

SHIRE OF QUAIRADING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2024

	31-Oct-23	31-Oct-24
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,040,340	7,138,386
Trade and other receivables	505,826	895,977
Other financial assets	0	0
Inventories	198,674	205,637
Contract assets	676,569	361,891
Other assets	109,426	530
TOTAL CURRENT ASSETS	8,530,834	8,602,421
NON-CURRENT ASSETS		
Trade and other receivables	35,573	35,573
Other financial assets	83,171	83,171
Inventories	114,000	114,000
Property, plant and equipment	23,438,504	23,970,014
Infrastructure	99,655,219	99,989,091
Right-of-use assets	33,094	33,094
TOTAL NON-CURRENT ASSETS	123,359,561	124,224,943
TOTAL ASSETS	131,890,394	132,827,365
CURRENT LIABILITIES		
Trade and other payables	1,412,713	548,701
Other liabilities	238,647	544,634
Lease liabilities	11,047	11,047
Employee related provisions	176,085	176,085
TOTAL CURRENT LIABILITIES	1,906,389	1,340,898
NON-CURRENT LIABILITIES		
Lease liabilities	20,646	20,646
Borrowings	209,720	209,720
Employee related provisions	35,582	35,582
TOTAL NON-CURRENT LIABILITIES	265,948	265,948
TOTAL LIABILITIES	2,172,338	1,606,847
NET ASSETS	129,718,057	131,220,518
EQUITY		
Retained surplus	41,964,110	43,369,016
Reserve accounts	4,111,639	4,209,195
Revaluation surplus	83,642,307	83,642,307
TOTAL EQUITY	129,718,057	131,220,518

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

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

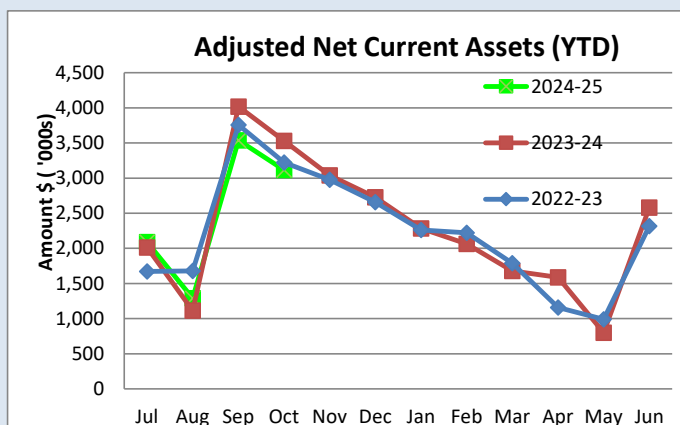
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/10/2023	Year to Date Actual 31/10/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,928,701	2,623,442	2,929,191
Cash Restricted - Reserves	2	4,111,639	4,093,439	4,209,195
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	279,317	696,791	822,795
Receivables - Other	3	226,508	215,125	73,183
Other Financial Assets	3	0	0	0
Other Assets Other Than Inventories	4	785,994	837,427	362,421
Inventories	4	8,674	8,503	15,637
		8,340,834	8,474,727	8,412,421
Less: Current Liabilities				
Payables	5	(1,361,321)	(134,384)	(481,872)
Contract Liabilities	11	(238,647)	(609,530)	(544,634)
Bonds & Deposits	14	(51,392)	(95,321)	(66,829)
Loan Liability	9	(67,898)	(33,274)	(60,432)
Lease Liability	9	(11,047)	(12,137)	(11,047)
Provisions	11	(176,085)	(184,697)	(176,085)
		(1,906,389)	(1,069,343)	(1,340,898)
Less: Cash Reserves	10	(4,111,639)	(4,093,439)	(4,209,195)
Add Back: Component of Leave Liability not Required to be funded		177,149	171,302	181,352
Add Back: Loan Liability		67,898	33,274	60,432
Add Back: Lease Liability		11,047	12,137	11,047
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		2,578,899	3,528,659	3,115,159

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$3.12 M
Last Year YTD
Surplus(Deficit)
\$3.53 M

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
 NOTE 2
 CASH AND FINANCIAL ASSETS

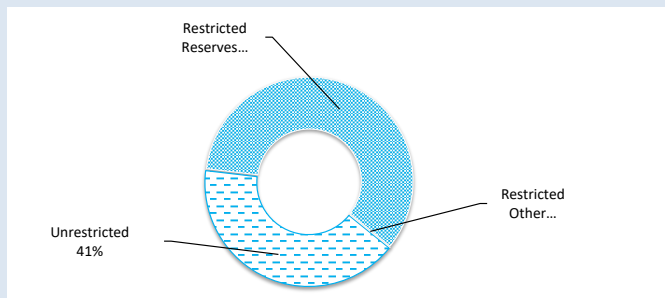
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	1,300			1,300	Cash on Hand	Nil	On Hand
Petty Cash - Container Deposit Scheme	499			499	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	2,267,462			2,267,462	Westpac		Ongoing
Municipal Investment Cash at Bank	0			0	Westpac	Nil	Ongoing
Medical Practice Cash at Bank	33			33	Westpac		Ongoing
Reserve Cash at Bank		388,579		388,579	Westpac	1.55%	Ongoing
Trust Cash at Bank			0	0	Westpac		Ongoing
Term Deposits							
Municipal - Term Deposit Investment 1	328,069			328,069	Westpac	5.16%	12/02/2025
Municipal - Term Deposit Investment 2	331,828			331,828	Westpac	5.16%	12/02/2025
Reserve - Term Deposit Investment 1		1,039,899		1,039,899	Westpac	5.11%	2/01/2025
Reserve - Term Deposit Investment 2		676,460		676,460	Westpac	5.11%	2/01/2025
Reserve - Term Deposit Investment 3		1,121,528		1,121,528	Westpac	5.11%	2/01/2025
Reserve - Term Deposit Investment 4		982,729		982,729	Westpac	5.11%	2/01/2025
		0		0			
		0		0			
Investments							
Total	2,929,191	4,209,195	0	7,138,386			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
\$7.14 M	\$4.21 M

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
 NOTE 3
 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	31 Oct 24
	\$	\$
Opening Arrears Previous Years	282,891	314,891
Levied this year	2,762,616	2,926,701
Less Collections to date	(2,730,617)	(2,383,224)
Equals Current Outstanding	314,891	858,368
	314,891	858,368
% Collected	89.66%	73.52%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	224,043	22,670	949	92,785	340,447
Percentage	66%	7%	0%	27%	
Balance per Trial Balance					
Sundry Debtors					64,271
Receivables - Other					8,912
Total Receivables General Outstanding					73,183

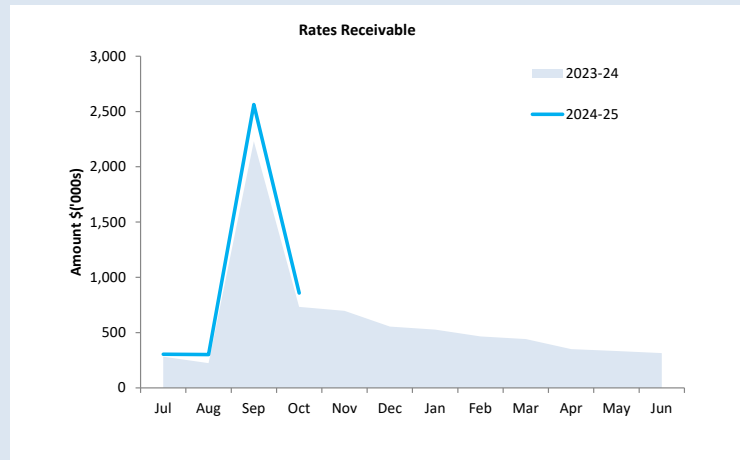
Amounts shown above include GST (where applicable)

KEY INFORMATION

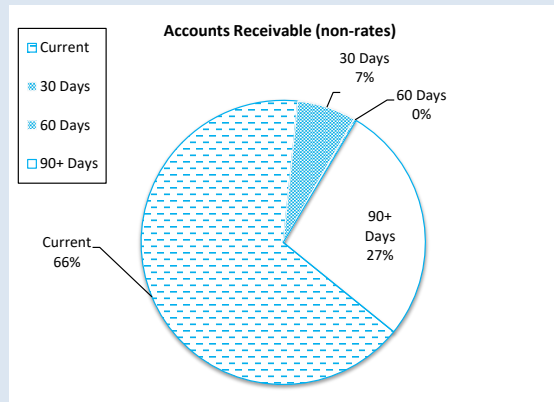
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
74%	\$858,368



Debtors Due
\$73,183
Over 30 Days
34%
Over 90 Days
27%

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
 NOTE 4
 OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2024
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	0	0	0	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	8,674	6,963	0	15,637
Accrued income and prepayments				
Accrued income and prepayments	109,426	0	(108,895)	530
Contract assets				
Contract assets	676,569	0	(314,678)	361,891
Total Other Current assets				568,058

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

Inventory

Inventories are measured at the lower of cost and net realisable value.
 Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.
 Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

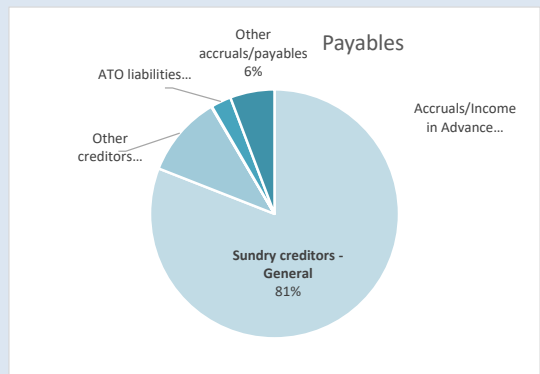
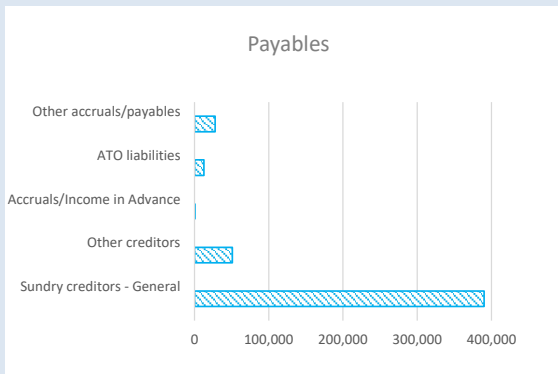
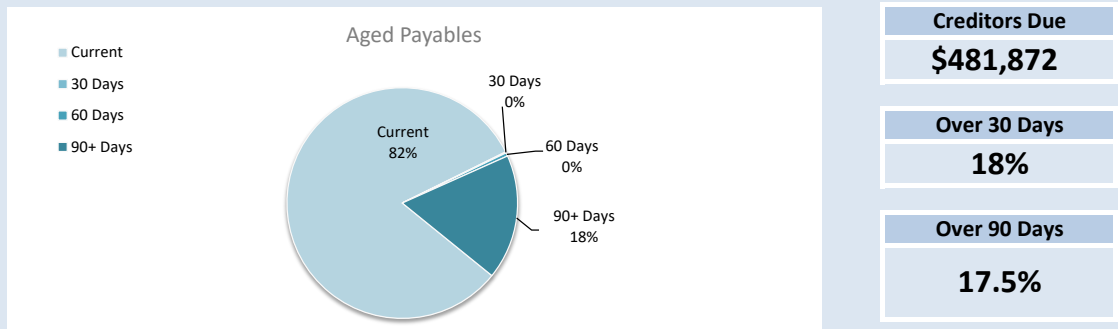
OPERATING ACTIVITIES
 NOTE 5
 Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	271,555	496	1,561	58,141	331,753
Percentage	81.9%	0.1%	0.5%	17.5%	
Balance per Trial Balance					
Sundry creditors - General					390,043
Other creditors					50,979
Accruals/Income in Advance					390
ATO liabilities					12,661
Other accruals/payables					27,799
Total Payables General Outstanding					481,872

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

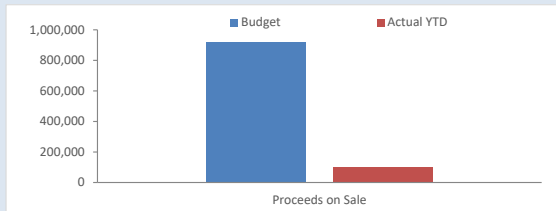
RATE TYPE	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV - Residential	0.138187	378	3,146,437	434,315	0	0	434,315	434,138	0		434,138
GRV - Industrial	0.138187	29	274,950	37,995	0	0	37,995	37,994	0	0	37,994
GRV - Commercial	0.138187	11	209,776	28,988	0	0	28,988	28,988	0	0	28,988
Unimproved valuations											
UV - Rural	0.006820	412	319,919,412	2,181,848	0	0	2,181,848	2,181,711	0	0	2,181,711
Non Rateable		231	60,902,337	0	0	0	0	0	0	0	0
Sub-Totals		1,061	384,452,912	2,683,146	0	0	2,683,146	2,682,831	0	0	2,682,831
Minimum Payment											
Minimum											
\$											
Gross rental valuations											
GRV - Residential	756	61	0	46,116	0	0	46,116	46,116	0	0	46,116
GRV - Industrial	756	8	0	6,048	0	0	6,048	6,048	0	0	6,048
GRV - Commercial	756	1	0	756	0	0	756	756	0	0	756
Unimproved valuations											
UV - Rural	756	60	0	45,360	0	0	45,360	45,360	0	0	45,360
Sub-Totals		130	0	98,280	0	0	98,280	98,280	0	0	98,280
		1,191	384,452,912	2,781,426	0	0	2,781,426	2,781,111	0	0	2,781,111
Amount from General Rates											
Ex-Gratia Rates	Tonnage	1	0	18,310	0	0	18,310	0	0	0	0
Write off							0				0
Specified Area Rates							0				0
Total Rates							2,799,736				2,781,111

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land Held for Resale								
1200	Lhfr - Lot 301 (8) Edwards Way	38,760	10,000		(28,760)	0	0		
1201	Lhfr - Lot 302 (6) Edwards Way	41,040	10,000		(31,040)	0	0		
1202	Lhfr - Lot 303 (4) Edwards Way	39,900	10,000		(29,900)	0	0		
1203	Lhfr - Lot 304 (2) Edwards Way	39,900	10,000		(29,900)	0	0		
1204	Lhfr - Lot 305 (15) Reid Street	41,040	10,000		(31,040)	0	0		
1205	Lhfr - Lot 328 (11) Edwards Way	39,900	10,000		(29,900)	0	0		
1206	Lhfr - Lot 321 (9) Edwards Way	39,900	10,000		(29,900)	0	0		
1207	Lhfr - Lot 323 (5) Edwards Way	39,900	10,000		(29,900)	0	0		
1208	Lhfr - Lot 324 (3) Edwards Way	39,900	10,000		(29,900)	0	0		
1209	Lhfr - Lot 325 (1) Edwards Way	41,040	10,000		(31,040)	0	0		
1210	Lhfr - Lot 326 (19) Edwards Way	45,600	10,000		(35,600)	0	0		
1211	Lhfr - Lot 327 (21) Reid Street	42,180	10,000		(32,180)	0	0		
1213	Lhfr - Lot 93 Hinkley Way, Quairading (Amalgam	57,000	35,000		(22,000)	0	0		
1214	Lhfr - Lot 94 Hinkley Way, Quairading (Amalgam	34,200	35,000	800		0	0		
	Plant and Equipment								
1Q3919	Ammann Ars130 Single Drum Roller	84,686	80,000		(4,686)	0	0		
1Q240	2015 Caterpillar 12 M Grader	149,345	150,000	655		0	0		
1Q368	2016 Caperpillar Loader 938K2	153,111	180,000	26,889.35		0	0		
Q5122	2012 Ud Nissan Truck	69,200	110,000	40,800		56,494	81,818	25,325	
2Q661	Mitsubishi Triton Glx Cc Man	11,720	24,000	12,280		0	0		
6Q190	Isuzu Dmax 4X4 Ute	24,907	25,000	93		0	0		
1Q960	2019 Multipac 524H Multi Tyred Roller	78,337	80,000	1,663		0	0		
1Q754	2017 John Deere 5065E Tractor	23,265	10,000		(13,265)	0	0		
Q5191	Model S30 Rider Sweeper	8,840	25,000	16,160		0	0		
	Aged Other								
1Q5335	Toyota Camry 2.5L Ascent	24,390	22,000		(2,390)	0	0		
	Administration								
8Q0	Mazda Cx9 Touring Awd	24,633	24,000		(633)	26,233	21,818	(4,415)	
		1,232,693	920,000	99,341	(412,034)	82,727	103,636	25,325	(4,415)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$920,000	\$103,636	11%

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2024

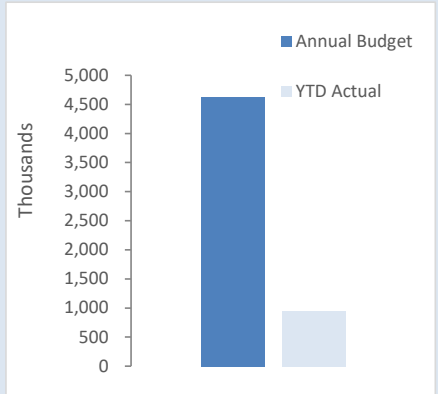
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	50,000	16,672	50,000	0	(16,672)
Land and Buildings	751,494	268,532	751,494	129,954	(138,578)
Plant and Equipment	1,373,057	609,154	1,373,057	484,283	(124,871)
Furniture and Equipment	15,000	5,000	15,000	0	(5,000)
Infrastructure Assets - Roads	1,859,924	584,676	1,859,924	196,235	(388,441)
Infrastructure Assets - Footpaths	5,500	1,832	5,500	5,500	3,668
Infrastructure Assets - Other	553,081	172,672	553,081	97,038	(75,634)
Infrastructure Assets - Bridges	20,000	6,664	20,000	35,100	28,436
Capital Expenditure Totals	4,628,055	1,665,202	4,628,055	948,109	(717,093)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,066,381	403,736	2,066,381	(28,607)	(432,343)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	920,000	315,332	920,000	103,636	(211,696)
Council contribution - Cash Backed Reserves					
Various Reserves	530,000	0	530,000	0	0
Council contribution - operations	1,111,675	946,134	1,111,675	873,080	(73,054)
Capital Funding Total	4,628,055	1,665,202	4,628,055	948,109	(717,093)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

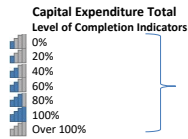
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.63 M	\$0.95 M	20%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.07 M	-\$0.03 M	-1%

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

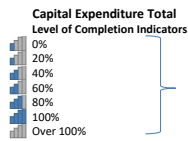


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	Total YTD	Variance (Under)/Over	
						Annual Budget	Annual Budget			YTD Budget
						\$	\$	\$	\$	
Land Held for Resale										
Community Amenities										
0.00		Stage 2 Light Industrial Subdivision	4100607	507	TP0000	(50,000)	(50,000)	(16,668)	0	16,668
Total - Community Amenities						(50,000)	(50,000)	(16,668)	0	16,668
0.00		Total - Land Held for Resale				(50,000)	(50,000)	(16,668)	0	16,668
Buildings										
Health										
0.22		Medical Centre - Building (Capital)	4070712	512	BC7702	(12,500)	(12,500)	0	(2,760)	(2,760)
Total - Health						(12,500)	(12,500)	0	(2,760)	(2,760)
Education & Welfare										
1.16		Daycare Centre - Building (Capital)	4080612	512	BC8301	(20,000)	(20,000)	(12,330)	(23,113)	(10,783)
1.00		Arthur Kelly Village - Common Area - Building (Capital)	4080612	512	BC8600	0	0	0	(2,320)	(2,320)
0.76		Frail Aged Lodge (Parker House) - Building (Capital)	4080612	512	BC8610	(30,594)	(30,594)	(10,192)	(23,233)	(13,041)
0.00		Youth Centre - Building (Capital)	4080712	512	BC8701	(10,000)	(10,000)	(3,328)	0	3,328
Total - Education & Welfare						(60,594)	(60,594)	(25,850)	(48,667)	(22,817)
Housing										
0.00		14 Reid Street - Building (Capital)	4090114	514	BC9101	(5,000)	(5,000)	(1,664)	0	1,664
0.05		1/19 Gillett Street - Single Persons Unit - Building (Capital)	4090114	514	BC9102	(3,750)	(3,750)	(1,244)	(198)	1,046
0.00		31 Dall Street - Building (Capital)	4090114	514	BC9103	(11,000)	(11,000)	(3,664)	0	3,664
0.73		8 Dall Street - Building (Capital)	4090114	514	BC9104	(33,490)	(33,490)	(11,160)	(24,558)	(13,398)
0.00		4/19 Gillett Street - Single Persons Unit - Building (Capital)	4090114	514	BC9112	(3,750)	(3,750)	(1,244)	0	1,244
0.05		2/19 Gillett Street - Single Persons Unit - Building (Capital)	4090214	514	BC9202	(3,750)	(3,750)	(1,244)	(198)	1,046
0.03		3/19 Gillett Street - Single Persons Unit - Building (Capital)	4090214	514	BC9203	(6,550)	(6,550)	(2,180)	(198)	1,982
1.00		7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	0	0	0	(21,630)	(21,630)
Total - Housing						(67,290)	(67,290)	(22,400)	(46,782)	(24,382)
Community Amenities										
0.00		Recycling Centre - Building (Capital)	4100112	512	BC10102	(88,376)	(88,376)	(29,456)	0	29,456
Total - Community Amenities						(88,376)	(88,376)	(29,456)	0	29,456
Recreation And Culture										
0.90		Swimming Pool - Building (Capital)	4110212	512	BC11201	(28,000)	(28,000)	(9,332)	(25,283)	(15,951)
0.35		Swimming Pool Kiosk - Building (Capital)	4110212	512	BC11202	(5,000)	(5,000)	(1,664)	(1,759)	(95)
0.00		Swimming Pool Plant Room - Building (Capital)	4110712	512	BC11205	(50,000)	(50,000)	(33,330)	0	33,330
0.00		Golf Club - Building (Capital)	4110312	512	BC11305	(6,000)	(6,000)	(1,996)	0	1,996
Total - Recreation And Culture						(89,000)	(89,000)	(46,322)	(27,043)	19,279
Transport										
0.00		Depot Workshop - Building (Capital)	4120112	512	BC12201	(8,617)	(8,617)	(2,864)	0	2,864
Total - Transport						(8,617)	(8,617)	(2,864)	0	2,864
Economic Services										
0.00		Cabin 4 - 1 Bedroom Unit (Capital)	4130212	512	BC13248	(205,000)	(205,000)	(68,304)	0	68,304
0.00		Cabin 5 - 1 Bedroom Unit (Capital)	4130212	512	BC13249	(205,000)	(205,000)	(68,304)	0	68,304
0.31		Veterinary Clinic - Building (Capital)	4130812	512	BC13810	(15,117)	(15,117)	(5,032)	(4,702)	330
Total - Economic Services						(425,117)	(425,117)	(141,640)	(4,702)	136,938
0.17		Total - Buildings				(751,494)	(751,494)	(268,532)	(129,954)	138,578
Plant & Equipment										
Transport										
0.72		Works Supervisors Vehicle	4120330	530	PE12301	(72,000)	(72,000)	(72,000)	(52,101)	19,899
0.83		Tractor FEL (90HP)	4120330	530	PE12304	(90,000)	(90,000)	(30,000)	(75,000)	(45,000)
0.00		Smooth Drum Vibe Roller 12T	4120330	530	PE12311	(300,000)	(300,000)	0	0	0
0.79		Mazda BT50 Ute	4120330	530	PE12313	(65,000)	(65,000)	(65,000)	(51,269)	13,731
0.00		Grader	4120330	530	PE12314	(400,000)	(400,000)	(400,000)	0	400,000
0.91		6 Wheel Tip Truck	4120330	530	PE12317	(292,702)	(292,702)	0	(266,899)	(266,899)
0.00		Tenant Sweeper	4120330	530	PE12319	(75,000)	(75,000)	0	0	0
Total - Transport						(1,294,702)	(1,294,702)	(567,000)	(445,269)	121,731
Economic Services										
0.00		Toyota Camry - Community Car	4120330	530	PE12320	(36,200)	(36,200)	0	0	0
Total - Economic Services						(36,200)	(36,200)	0	0	0
Other Property & Services										
0.00		Purchase of New CEO Vehicle	4140230	530	PE14201	(42,154)	(42,154)	(42,154)	0	42,154
1.00		Purchase of New CEO Vehicle - Natalie Ness	4140230	530	PE14203	0	0	0	(38,776)	(38,776)
Total - Other Property & Services						(42,154)	(42,154)	(42,154)	(38,776)	3,378

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

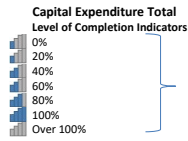


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.	Balance Sheet		Adopted		Amended		Total YTD	Variance (Under)/Over		
		Account Number	Job Category	Job Number	Annual Budget	Annual Budget	YTD Budget				
					\$	\$	\$	\$	\$		
0.35		Total - Plant & Equipment			(1,373,057)	(1,373,057)	(609,154)	(484,045)	125,109		
		Furniture & Equipment									
		Other Property & Services									
0.00			Chambers Furniture Upgrade	4140220	520	FE14202	(15,000)	(15,000)	(5,000)	0	5,000
		Total - Other Property & Services					(15,000)	(15,000)	(5,000)	0	5,000
0.00		Total - Furniture & Equipment					(15,000)	(15,000)	(5,000)	0	5,000
		Infrastructure - Roads									
		Transport									
0.00			Dangin Terrace (R2R)	4120144	540	R2R169	(22,000)	(22,000)	(7,332)	0	7,332
0.00			Walker Street (R2R)	4120144	540	R2R138	(60,000)	(60,000)	(20,000)	0	20,000
0.00			Cubbine Road, Cubbine (R2R)	4120145	540	R2R005	(83,562)	(83,562)	(27,852)	0	27,852
0.00			Kellerberrin - Yoting Road (R2R)	4120145	540	R2R164	(90,000)	(90,000)	(30,000)	0	30,000
0.00			Quairading - Corrigin Road (R2R)	4120145	540	R2R166	(140,000)	(140,000)	(46,664)	0	46,664
0.44			Hayes Road (R2R)	4120145	540	R2R015	(70,000)	(70,000)	(23,332)	(30,960)	(7,628)
0.07			Andrews Road (R2R)	4120145	540	R2R105	(82,041)	(82,041)	(5,462)	(6,015)	(553)
1.00			Old Beverley West Road (R2R)	4120146	540	R2R007	0	0	0	(14,836)	(14,836)
1.19			RRG - Quairading - Corrigin Road (Capital) 23/24 SLK 20.47 - 23.02	4120149	540	RRG166B	(105,245)	(105,245)	(35,064)	(125,719)	(90,655)
0.01			Bulyee - Quairading Road (RRG)	4120148	540	RRG002	(554,765)	(554,765)	(184,916)	(5,634)	179,282
0.01			Old Beverley East Road (RRG)	4120149	540	RRG006	(244,673)	(244,673)	(81,536)	(3,099)	78,437
0.00			Old Beverley East Road (LRCI Funded)	4120162	540	LRC006	(244,649)	(244,649)	(81,540)	0	81,540
0.16			Dangin - Mears Road - WSFN Development Expenditure	4120162	540	WSF010D	(62,990)	(62,990)	(20,988)	(9,976)	11,012
		Total - Transport					(1,759,924)	(1,759,924)	(564,686)	(196,238)	368,448
0.11		Total - Infrastructure - Roads					(1,759,924)	(1,759,924)	(564,686)	(196,238)	368,448
		Infrastructure - Drainage									
		Transport									
0.00			Punch Road - Drainage Capital	4120166	540	DC143	(20,000)	(20,000)	(3,998)	0	3,998
0.00			Minchin Road - Drainage Capital	4120166	540	DC063	(20,000)	(20,000)	(3,998)	0	3,998
0.00			Squiers Road - Drainage Capital	4120166	540	DC176	(20,000)	(20,000)	(3,998)	0	3,998
0.00			Toapin Road - Drainage Capital	4120166	540	DC055	(20,000)	(20,000)	(3,998)	0	3,998
0.00			Quairading - Corrigin Road - Drainage Capital	4120166	540	DC166	(20,000)	(20,000)	(3,998)	0	3,998
		Total - Transport					(100,000)	(100,000)	(19,990)	0	19,990
0.00		Total - Infrastructure - Drainage					(100,000)	(100,000)	(19,990)	0	19,990
		Infrastructure - Footpaths									
		Transport									
0.00			Harris Street - Footpath Capital	4120170	560	FC130	(5,500)	(5,500)	(1,832)	0	1,832
		Total - Transport					(5,500)	(5,500)	(1,832)	0	1,832
0.00		Total - Infrastructure - Footpaths					(5,500)	(5,500)	(1,832)	0	1,832
		Infrastructure - Bridges									
		Transport									
1.00			Badjalang North Road - Bridge (Capital)	4120167	555	BR4145	(20,000)	(20,000)	(6,664)	(20,000)	(13,336)
		Total - Transport					(20,000)	(20,000)	(6,664)	(20,000)	(13,336)
1.00		Total - Infrastructure - Bridges					(20,000)	(20,000)	(6,664)	(20,000)	(13,336)
		Infrastructure - Other									
		Law, Order & Public Safety									
0.00			Solar Electronic Fire Danger Signs (Capital) - DRF Funded	4050790	590	EM5702	(30,000)	(30,000)	(5,000)	0	5,000
		Total - Law, Order & Public Safety					(30,000)	(30,000)	(5,000)	0	5,000
		Community Amenities									
0.00			Cemetery Upgrade (Capital)	4100790	590	OC10703	(16,792)	(16,792)	(5,592)	0	5,592
		Total - Community Amenities					(16,792)	(16,792)	(5,592)	0	5,592
		Recreation And Culture									
0.00			Crickets Nets (Capital)	4110390	590	OC11344	(44,792)	(44,792)	(14,924)	0	14,924
0.00			Skate Park (Capital)	4110390	590	OC11345	(25,000)	(25,000)	(8,332)	0	8,332
0.00			Bore Field	4110390	590	PC11315	(38,661)	(38,661)	(12,880)	0	12,880
0.17			Greater Sports Ground (GSC) - Netball/Basketball Courts (LRCI Funded)	4110390	590	LRC11335	(377,836)	(377,836)	(125,944)	(64,452)	61,492
		Total - Recreation And Culture					(486,289)	(486,289)	(162,080)	(64,452)	97,628
		Economic Services									

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of

Completion

Level of completion indicator, please see table at the top of this note for further detail.

	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD	
Assets				\$	\$	\$	\$	\$
1.55	4130890	590	OC13801	(20,000)	(20,000)	0	(30,918)	(30,918)
	Total - Economic Services			(20,000)	(20,000)	0	(30,918)	(30,918)
0.17	Total - Infrastructure - Other			(553,081)	(553,081)	(172,672)	(95,369)	77,303
0.20	Grand Total			(4,628,055)	(4,628,055)	(1,665,198)	(925,606)	739,592
Summary by Balance Sheet Category								
				0	0	0	0	0
	340			0	0	0	0	0
	507			(50,000)	(50,000)	(16,668)	0	16,668
	508			0	0	0	0	0
	512			(684,204)	(684,204)	(246,132)	(83,172)	162,960
	514			(67,290)	(67,290)	(22,400)	(46,782)	(24,382)
	520			(15,000)	(15,000)	(5,000)	0	5,000
	530			(1,373,057)	(1,373,057)	(609,154)	(484,045)	125,109
	540			(1,859,924)	(1,859,924)	(584,676)	(196,238)	388,438
	555			(20,000)	(20,000)	(6,664)	(20,000)	(13,336)
	560			(5,500)	(5,500)	(1,832)	0	1,832
	590			(553,081)	(553,081)	(172,672)	(95,369)	77,303
				0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
				(4,628,055)	(4,628,055)	(1,665,198)	(925,606)	739,592

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport													
Loan 118 - Depot Building	192,389	0	0	0	0	52,911	52,911	192,389	139,477	139,477	-747	5,450	5,450
Loan 119 - Park Cottages	85,229	0	0	0	7,466	14,987	14,987	77,764	70,243	70,243	230	1,206	1,206
	277,618	0	0	0	7,466	67,898	67,898	270,152	209,720	209,720	-517	6,656	6,656
Total	277,618	0	0	0	7,466	67,898	67,898	270,152	209,720	209,720	-517.31	6,656	6,656
Current loan borrowings	67,898							60,432					
Non-current loan borrowings	209,720							209,720					
	277,618							270,152					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2024	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, Order & Public Safety													
Lease 2 - CESM Vehicle	17,555	0	0	0	0	17,555	17,555	17,555	(0)	-0	0	0	0
Economic Services													
Matrix Cardio Equipment	31,692	0	0	0	0	12,370	12,370	31,692	19,322	19,322	0	1,324	1,324
Other Property & Services													
Lease 3 - Canon Photocopier	0	0	0	0	0	0	0	0	0	0	0	0	0
	49,247	0	0	0	0	29,925	29,925	49,247	19,322	19,322	0	1,324	1,324
Total	49,247	0	0	0	0	29,925	29,925	49,247	19,322	19,322	0	1,324	1,324
Current financing borrowings	11,047							11,047					
Non-current financing borrowings	20,646							20,646					
	31,693							31,693					

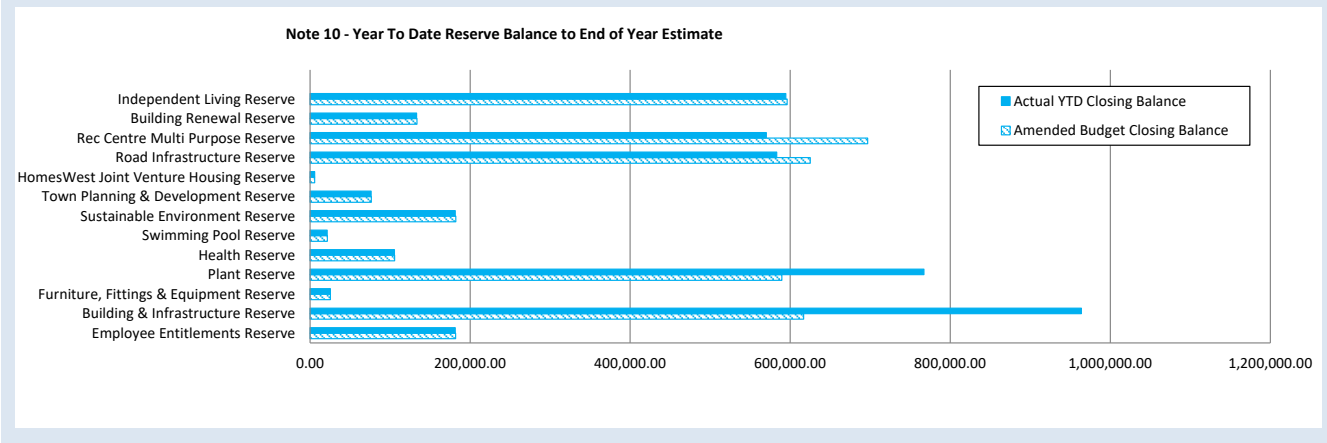
SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
 NOTE 10
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	177,148.64	4,739.00	4,203.22	0.00	0.00	0.00	0.00	181,887.64	181,351.86
Building & Infrastructure Reserve	941,595.30	25,191.00	22,341.16	0.00	0.00	(350,000.00)	0.00	616,786.30	963,936.46
Furniture, Fittings & Equipment Reserve	24,719.78	661.00	586.09	0.00	0.00	0.00	0.00	25,380.78	25,305.87
Plant Reserve	749,430.27	20,050.00	17,781.28	0.00	0.00	(180,000.00)	0.00	589,480.27	767,211.55
Health Reserve	102,974.01	2,755.00	2,443.27	0.00	0.00	0.00	0.00	105,729.01	105,417.28
Swimming Pool Reserve	20,970.35	561.00	497.56	0.00	0.00	0.00	0.00	21,531.35	21,467.91
Sustainable Environment Reserve	177,262.39	4,742.00	4,205.91	0.00	0.00	0.00	0.00	182,004.39	181,468.30
Town Planning & Development Reserve	74,508.35	1,993.00	1,767.87	0.00	0.00	0.00	0.00	76,501.35	76,276.22
HomesWest Joint Venture Housing Reserve	5,610.09	150.00	133.11	0.00	0.00	0.00	0.00	5,760.09	5,743.20
Road Infrastructure Reserve	569,730.93	15,242.00	13,518.04	40,000.00	0.00	0.00	0.00	624,972.93	583,248.97
Rec Centre Multi Purpose Reserve	556,992.15	14,901.00	13,215.79	125,000.00	0.00	0.00	0.00	696,893.15	570,207.94
Building Renewal Reserve	130,029.96	3,479.00	3,085.23	0.00	0.00	0.00	0.00	133,508.96	133,115.19
Independent Living Reserve	580,666.81	15,536.00	13,777.51	0.00	0.00	0.00	0.00	596,202.81	594,444.32
	4,111,639.03	110,000.00	97,556.04	165,000.00	0.00	(530,000.00)	0.00	3,856,639.03	4,209,195.07

KEY INFORMATION



SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2024
		\$	\$	\$	\$
Other Liabilities					
- Contract Liabilities	12	68,952	0	(63,780)	5,172
- Capital Grant/Contribution Liabilities	13	169,695	6,600	0	176,295
Total Other liabilities		238,647	6,600	(63,780)	181,467
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		238,647	6,600	(63,780)	181,467
Employee Related Provisions					
Annual leave		120,960	0	0	120,960
Long service leave		33,441	0	0	33,441
Annual leave oncosts		17,260	0	0	17,260
Long service leave oncosts		4,424	0	0	4,424
Total Provisions		176,085	0	0	176,085
Total Other Current Liabilities					357,552

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024**

**NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2024	Current Liability 31 Oct 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General purpose funding									
Grants Commission - General/Roads (WALGGC)	0	0	0	0	0	202,474	202,474	202,473	51,937
Grants Commission - Roads (WALGGC)	0	0	0	0	0	101,618	101,618	101,617	17,073
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade Mitigation Activity Fund Grant Program - Round 2	0	0	0	0	0	44,725	44,725	14,759	18,095
	67,500	0	(63,780)	3,720	3,720	67,500	67,500	22,488	63,780
Education and welfare									
Youth Week Grant	1,257	0	0	1,257	1,257	0	0	0	0
Recreation and culture									
Grant - Toddler Learn to Swim	0	0	0	0	0	2,500	2,500	0	0
NAIDOC Week Grant	0	0	0	0	0	1,350	1,350	0	0
Volunteering WA Grant	195	0	0	195	195	0	0	0	0
Transport									
Direct Grant (MRWA)	0	0	0	0	0	180,708	180,708	180,708	213,884
	68,952	0	(63,780)	5,172	6,172	600,874	600,874	522,045	364,769
Contributions									
TOTALS	68,952	0	(63,780)	5,172	6,172	600,874	600,874	522,045	364,769

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024**

NOTE 13

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2024	Current Liability 31 Oct 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
South Caroling Water Tank	0	0	0	0	0	4,219	4,219	0	0
Solar Electronic Fire Danger Signs (Capital) - DRF Funded	0	0	0	0	0	15,000	15,000	0	0
Community amenities									
Electric Car Charging Station (Capital)	0	6,600	0	6,600	6,600	6,926	6,926	2,304	0
Recreation and culture									
LRCI Grant Phase 3 - Construction Hall Carpark	0	0	0	0	0	0	0	0	(13,171)
LRCI Grant Phase 4 - Greater Sports Ground - Multi Use Courts	0	0	0	0	236,009	393,347	393,347	131,120	0
LRCIP Grant Phase 3 - Community Park	0	0	0	0	0	0	0	0	(11,562)
CBH grant - Multi Use Courts Resurfacing	7,500	0	0	7,500	7,500	0	0	0	0
Greater Sports Ground (Gsc) - Netball/Basketball Courts (Csrff Funded) - Income	0	0	0	0	0	125,000	125,000	0	0
Transport									
R2R Grant - Dangin Terrace (R2R)	0	0	0	0	0	96,875	96,875	32,288	0
R2R Grant - Walker Street (R2R)	0	0	0	0	0	60,000	60,000	20,000	0
R2R Grant - Subbine Rd, Cubbine (R2R)	0	0	0	0	0	81,138	81,138	27,052	0
R2R Grant - Kellerberrin-Yoting Rd (R2R)	0	0	0	0	0	90,000	90,000	30,000	0
R2R Grant - Quairading Corrigin Road (R2R)	0	0	0	0	0	138,912	138,912	46,304	0
R2R Grant - Hayes Road (R2R)	0	0	0	0	0	80,000	80,000	26,664	0
R2R Grant - Andrews Road (R2R)	0	0	0	0	0	80,554	80,554	0	0
RRG Grant - Quairading - Corrigin Road 21/22	74,639	0	0	74,639	74,639	0	0	0	0
RRG Grant - Quairading - Corrigin Road 22/23	58,159	0	0	58,159	58,159	0	0	0	0
RRG Grant - Quairading - Corrigin Road 23/24	0	0	0	0	0	92,006	92,006	0	0
RRG Grant - Bulyee - Quairading Road 24/25	0	0	0	0	0	369,888	369,888	0	0
RRG Grant - Old Beverley East Road 24/25	0	0	0	0	0	163,063	163,063	0	0
LRCIP Grant Phase 3 - Mt Stirling Rd Resheet	0	0	0	0	0	0	0	0	(3,875)
LRCIP Grant Phase 4 - Old Beverley East Road	0	0	0	0	123,758	226,889	226,889	75,628	0
WSFN Grant - Dangin - Mears Development Funds	29,398	0	0	29,398	29,398	24,752	24,752	12,376	0
	169,695	6,600	0	176,295	536,062	2,048,569	2,048,569	403,736	(28,607)
Capital Contributions									
Contribution towards Comminty Car Replacement	0	0	0	0	0	17,812	17,812	0	0
	0	0	0	0	0	17,812	17,812	0	0
Total capital grants, subsidies and contributions	169,695	6,600	0	176,295	536,062	2,066,381	2,066,381	403,736	(28,607)

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024**

**NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 31 Oct 2024
		\$	\$	\$
Restricted Cash - Bonds and Deposits				
Building Services Levy (BSL)	2,581.57	203.06	(2,646.93)	137.70
Construction Training Fund (CTF)	588.53	0.00	0.00	588.53
Councillor Nomination Fee	0.00	0.00	0.00	0.00
Key, Hall & Equipment Bonds	4,458.55	3,360.00	(1,700.00)	6,118.55
Unclaimed Monies	1,152.50	0.00	0.00	1,152.50
Department of Transport Licensing	(4,784.19)	169,965.20	(169,965.20)	(4,784.19)
TransWA	0.00	0.00	0.00	0.00
Other Bonds & Deposits/Cuneata Rise	39,887.30	18,701.00	(400.00)	58,188.30
Caravan Park Cabin Bonds	0.00	0.00	0.00	0.00
Community Bus Bonds	541.30	0.00	0.00	541.30
Rental Bonds	6,966.00	1,056.00	(3,136.00)	4,886.00
Animal Trap Bonds	0.00	0.00	0.00	0.00
Sub-Total	51,391.56	193,285.26	(177,848.13)	66,828.69
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
	51,391.56	193,285.26	(177,848.13)	66,828.69

KEY INFORMATION

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SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Favourable Variance. ▲
Unfavourable Variance. ▼

Community Amenities	Var. \$	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Governance	7		▲		Permanent	
General Purpose Funding - Other	(227,602)	(63%)	▼	S	Timing	24/25 FY funds received in advance - June payment
Law, Order and Public Safety	(19,535)	(16%)	▼	S	Timing	Negative variance a combination of CESM/BRMP reimbursement not being received and positive Mitigation Activity Fund Grant being received earlier than budgeted.
Community Amenities	84,696	107%	▲	S		Timing of budget allocation for Domestic Refuse Collection Charges.
Transport	36,877	17%	▲	S	Timing	Outstanding grants to be paid
Other Property and Services	(6,285)	(33%)	▼		Permanent	
Expenditure from operating activities						
Governance	25,155	9%	▲		Timing	
General Purpose Funding	4,664	12%	▲		Timing	
Law, Order and Public Safety	(28,203)	(14%)	▼	S	Timing	
Health	(51,294)	(28%)	▼	S	Timing	
Education and Welfare	33,694	28%	▲	S	Timing	
Community Amenities	168,662	44%	▲	S	Timing	
Recreation and Culture	123,434	30%	▲	S	Timing	
Transport	665,777	57%	▲	S	Timing	
Economic Services	82,715	25%	▲	S	Timing	
Other Property and Services	72,559	94%	▲	S	Timing	
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(432,343)	(107%)	▼	S	Timing	
Proceeds from Disposal of Assets	(211,696)	(67%)	▼	S	Timing	Items still to be disposed of
Land and Buildings	138,578	52%	▲	S	Timing	Work not yet completed
Infrastructure Assets - Roads	388,441	66%	▲	S	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Other	75,634	44%	▲	S	Timing	Projects not yet completed, see capital Works Note 8.

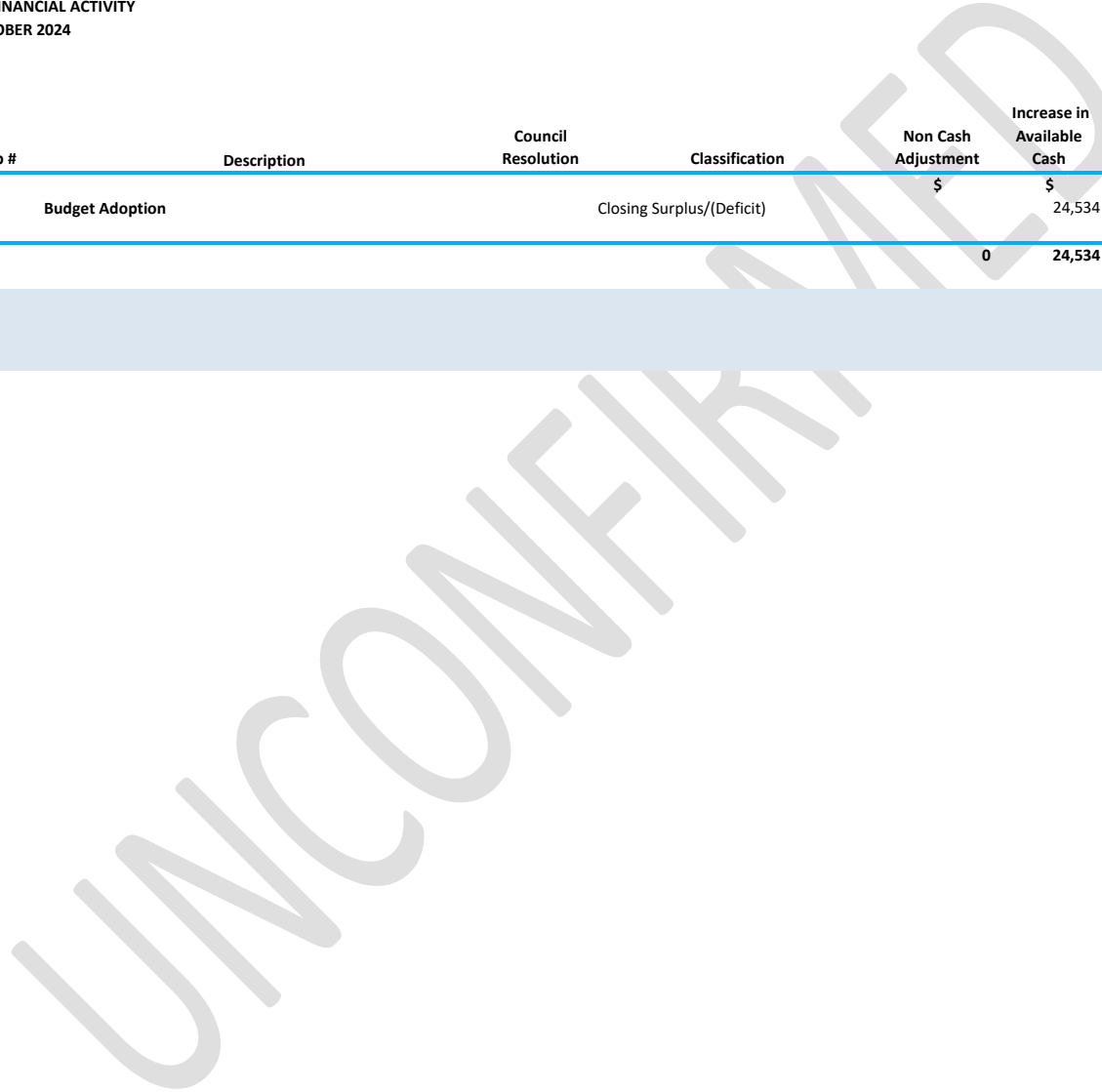
SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2024

**NOTE 16
 BUDGET AMENDMENTS**

GL Code	IE Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Budget Adoption		Closing Surplus/(Deficit)	\$	\$ 24,534	\$	\$ 24,534
						0	24,534	0	24,534

KEY INFORMATION

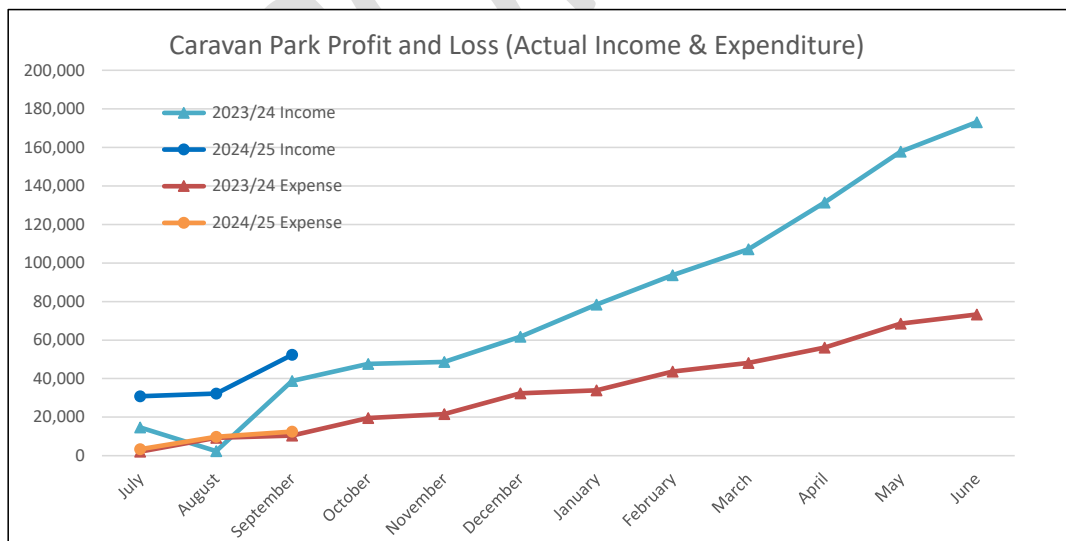
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**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024**

**NOTE 17
CARAVAN PARK**

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	YTD Budget (Amended)	Annual Budget (Original)	Annual Budget (Amended)	Annual (Amd) Var %
INCOME						
Caravan Park Charges	186	\$ 17,975.46	\$ 19,992.00	\$ 60,000.00	\$ 60,000.00	30%
Cabin and Unit Charges	280	\$ 45,529.94	\$ 43,316.00	\$ 130,000.00	\$ 130,000.00	35%
Fees, Charges & Reimbursements		\$ 118.20	\$ -	\$ -	\$ -	0%
TOTAL INCOME	466	\$ 63,623.60	\$ 63,308.00	\$ 190,000.00	\$ 190,000.00	33%
EXPENDITURE						
Caravan Park						
Salaries & Wages		\$ (3.15)	\$ 5,324.00	\$ 15,990.00	\$ 15,990.00	0%
Materials & Contracts		\$ 2,583.32	\$ 3,872.00	\$ 11,640.00	\$ 11,640.00	22%
Utilities & Insurance		\$ 2,989.06	\$ 4,556.00	\$ 13,700.00	\$ 13,700.00	22%
Caravan Park Total		\$ 5,569.23	\$ 13,752.00	\$ 41,330.00	\$ 41,330.00	13%
Cabins (3x 2 bedroom Cabins)						
Salaries & Wages		\$ -	\$ 7,656.00	\$ 23,025.00	\$ 23,025.00	0%
Materials & Contracts		\$ -	\$ 840.00	\$ 2,532.00	\$ 2,532.00	0%
Utilities & Insurance		\$ 5,361.94	\$ 3,754.00	\$ 10,757.00	\$ 10,757.00	50%
Cabins Total		\$ 5,361.94	\$ 12,250.00	\$ 36,314.00	\$ 36,314.00	15%
Caretaker Reception						
Salaries & Wages		\$ 5,641.59	\$ 3,196.00	\$ 9,594.00	\$ 9,594.00	59%
Materials & Contracts		\$ 244.50	\$ 296.00	\$ 892.00	\$ 892.00	27%
Utilities & Insurance		\$ 2,328.38	\$ 2,324.00	\$ 6,667.00	\$ 6,667.00	35%
Caretaker Reception Total		\$ 8,214.47	\$ 5,816.00	\$ 17,153.00	\$ 17,153.00	48%
Units (4x 1 bedroom units)						
Salaries & Wages		\$ -	\$ 2,764.00	\$ 8,315.00	\$ 8,315.00	0%
Materials & Contracts		\$ -	\$ 280.00	\$ 844.00	\$ 844.00	0%
Utilities & Insurance		\$ 1,498.84	\$ 418.00	\$ 1,109.00	\$ 1,109.00	135%
Units Total		\$ 1,498.84	\$ 3,462.00	\$ 10,268.00	\$ 10,268.00	15%
TOTAL EXPENDITURE		\$ 20,644.48	\$ 35,280.00	\$ 105,065.00	\$ 105,065.00	20%
Closing Funding Surplus(Deficit)		\$ 42,979.12	\$ 28,028.00		\$ 84,935.00	51%



ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

No matters for consideration

UNCONFIRMED

ITEM 13 MATTERS FOR CONSIDERATION – HEALTH & BUILDING

No matters for consideration

UNCONFIRMED

ITEM 14 MATTERS FOR CONSIDERATION – WORKS & SERVICES

14.1 Update on Works & Services Programme

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Sarah Caporn, Executive Manager, Works & Services

Attachments 1. Financial Reporting - Works, November 2024 [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

RESOLUTION: OCM 082-24/25

Moved: Cr JC Hayes

Seconded: Cr TJ Stacey

That Council endorse the current status of the programme for Shire of Quairading Works & Services team to November 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, EV Gom, JC Hayes and JR Hippisley

AGAINST: Nil

CARRIED 5/0

IN BRIEF

- Regional Road Group projects have commenced.
- Capital Works programme is underway for Waste Site and Cricket Nets.
- Some damage to report at Parker House and Toapin Weir.

MATTER FOR CONSIDERATION

An update of current Works & Services projects is provided below.

PROJECT UPDATES

Construction:

Regional Road Group:

Old Beverley Road: Clearing is completed. Survey and design work has also been completed for the Old Beverley East Road. There’s a crest at the start of the site, then it levels out before another small crest at the Wammenusking East Rd intersection and then a relatively smooth run to the existing widened floodway. The surveyor estimates we need to bring in 3000m3 of gravel to smooth out the bumps and for the road to be ‘perfect’. We can’t cut into the humps too far as we need to keep the existing depth of gravel as part of the design strength for current traffic loads. The EMWS and Supervisor of Construction would like the site extended so our funding/construction reaches the widened floodway, so we’ll likely need a delicate balance of staff

and plant costs to bring in enough gravel to build up the shoulders, while keeping finances in check to make it our desired distance.



Bulyee Rd: Clearing is underway and preliminary survey work has also commenced.

Quotes have been received for both projects for cement stabilising, but a Purchase Order has not yet been finalised. The EMWS has been in contact with the preferred supplier, and it is unlikely they will have space in their schedule to complete our job until early February. This is reasonable and will allow our staff to complete the gravel carting as well as commence some of our other roadworks while we wait.

Reseals:

No update to report.

Unsealed Roads – Gravel Resheets:

No update to report.

Speed Radar Signs – the WALGA temporary signs were too difficult to be installed so the EMWS has hired a set of trailer mounted signs from Bond Hire. They are new units that arrived in Perth last week and were installed in Quairading on Monday 18th November. They will be in place until Friday 20th December. The traffic counter has been repositioned so we can gather accurate before and after data to see if it is worthwhile investing in a set of permanent radar signs.

Grounds & Gardens:

Fire Break Notices: The Ranger conducted inspections in the Quairading townsite on 5th November to identify people who might need to improve on their fire mitigation. Letters have now been circulated to those residents identified as needing to do a little bit more. Several Shire-managed blocks were also identified as needing some more work to prepare them before what is looking like being another long and hot summer, so Gardens staff haven't put away their mowing equipment just yet. The Ranger will return in 14 days to reinspect the townsite and issue any infringements.

Cemetery: There has been quite a number of burials this month which has required multiple days for Shire staff to dig, prepare and backfill graves. Staff have also been busy tidying up the Cemetery ahead of the funerals with slashing and mowing the Cemetery site.

Now that the digital records project has been completed, there is a need for some data validation to make sure we have the correct people and plots recorded, particularly in the Aboriginal section. The EMWS will add this as an agenda item to the next RAP Committee meeting with a request for a small working group to meet with the Shire to work through and confirm the records.

Cricket Nets: The pipework has been completed and the fencing contractors will be back in Quairading on Tuesday 26th November to complete the mesh. Preliminary costings suggest we have sufficient budget remaining to also install new astroturf on the practice wickets but we are still waiting on a firm quote.



Swimming Pool: The hedge and old fencing have now been replaced on the northern boundary with the Caravan Park providing a much more secure edge of the site. The new access ramps into the pool entry precinct have also been completed. The EMWS has ordered a directional entry sign as prams and less mobile users will be encouraged to use the northern ramp (modified to the correct 1:14 gradient and added handrail) while a bollard will be added to the southern ramp for pedestrian use only.



Waste Site: Fencing has also been completed at the Waste Site with the contractors returning on Tuesday 28th November to complete the access gates (before they finish the cricket nets). New signage has also arrived, and work has commenced on the public education booklet. Mattresses will also be collected next week.

Parker House: Wind spinners have arrived and been installed but unfortunately someone has stolen two of the spinning heads. The support posts were cemented into the ground, so they are still there but disappointing to learn such people exist in our small community.



Toapin Weir: Talking of disappointing behaviour, someone ran into the picnic shelter at Toapin Weir last weekend (Sunday 10th November). They've damaged two support posts. The EMWS is seeking a quote to resurrect the frame as it looks like the roof can be reused.



Plant Updates: We have been experiencing major issues with the tipper bodies on both new 6-wheeler trucks built by Park Body Builders. The trucks have returned to the workshop at least once each and are still crushing hydraulic lines, electrical lines and air lines. This has been frustrating to say the least.

Electrical issues on the Cat Semi have now been resolved.

The Gardens tractor has joined our operational capacity well having completed slashing at the Air Strip and clearing the roads. The added horsepower has been noticeable. The Supervisor of Gardens will soon order a set of turf tyres to help spread the load when mowing the oval.

All gardens minor equipment has been serviced (mowers, whippersnippers etc) and returned to the Depot.

Training Updates: Four staff completed chainsaw and pole saw training with TAFE and hosted by the Shire of Kulin. Senior project staff will complete "Finance for Non-Financial People" training with LG Professionals next week. No further training has been committed as Works are currently over our budget allocation.

ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The above programmes are currently costed within the 2024/25 Annual Budget with current expenditure as per Attachment 2. Expenditure that currently exceeds the budgeted costs are highlighted in red. Council may also notice that other costs are nearing the forecasted budget. The EMWS is confident to find savings elsewhere to cover these. Council can expect some budget reallocations in future meetings as final project costs become clear.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 3.1 Built Environment:** Safe, efficient and well maintained road and footpath infrastructure
- 3.2 Built Environment:** Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

CONSULTATION

The Works team received a high level of customer requests which are immediately assessed by EMWS and responded to within a timely manner. A new Request Form has been developed for community members to fill in and request assistance from the Works & Services team which provides a greater level of detail than previous forms. The form is available at the Front Counter and via the Shire’s website.

RISK ASSESSMENT

Financial	Moderate <i>The Works budget is a substantial investment into our town and the Shire’s assets. It needs to be properly allocated and have transparency for community members and ratepayers.</i>
Health	N/A
Reputation	Medium <i>The Works team has strong visibility within the community and are committed to making sure the Shire is a safe and a beautiful place to live and work.</i>
Operations	Medium <i>A well-functioning Works team ensures that Council’s priority tasks and ongoing programme are completed in a timely and value for money method.</i>
Natural Environment	N/A

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

COMMENT

Nil.

COMMENTS

Cr Stacey commented that the digital speed indicator on the western end of town was a bit far off the road and maybe not as easy to see as the other one. The EMWS responded that it could be moved. Anecdotally, the signs seem to be having an effect.

The EMWS added another update to her report. The two wind spinners at Parker House had apparently not been stolen but had been found on the ground by residents who had placed them inside the laundry but neglected to pass the information on. The EMWS will endeavour to fix them more permanently on their stands.

Cr Stacey enquired whether the trucks were back in operation. The EMWS responded that yes, they were.

UNCONFIRMED



**2024/25
WORKS & SERVICES**

YTD Actuals includes issued POs

Updated to 20 November 2024

2024/25 - Construction	GL Code	Total Budget	YTD Actual	Variance
RRG – Qdg Corrigin Reseal SLK 4.30 – 6.23	RRG166B	\$ 105,245.00	\$ 125,748.12	-\$ 20,503.12
RRG – Bulyee Qdg Rd SLK 7.58 – 9.70	RRG002	\$ 554,765.00	\$ 59,907.87	\$ 494,857.13
RRG – Old Beverley East Rd SLK 9.12 – 8.12	RRG006	\$ 244,673.00	\$ 15,253.08	\$ 229,419.92
LRCI – Old Beverley East Rd SLK 8.12 – 7.12	LRC006	\$ 244,649.00	\$ -	\$ 244,649.00
WSFN – Dangin Mears Rd <i>Development Funds</i>	WSF010D	\$ 62,989.75	\$ 9,976.00	\$ 53,013.75
<i>Total across multiple FY \$132,600</i>				

Roads to Recovery	GL Code	Total Budget	YTD Actual	Variance
Dangin Tce, Dangin <i>280m x 10m wide, 7mm aggregate = 2800m2 x \$7.20 = \$20,160</i>	R2R169	\$ 22,000.00	\$ -	\$ 22,000.00
Walker St <i>800m x 10m wide, 7mm aggregate = 8000m2 x \$7.20 = \$57,600</i>	R2R138	\$ 60,000.00	\$ -	\$ 60,000.00
Qdg Corrigin Rd Reseal SLK 2.93-4.30 Centre line mark 31km	R2R166	\$ 140,000.00 \$ 80,000.00 \$ 60,000.00	\$ - \$ - \$ -	\$ 140,000.00 \$ 80,000.00 \$ 60,000.00
Cubbine Rd, Cubbine SLK 29.42 to 32.00, 2.58km <i>Gravel Resheet, 150mm</i>	R2R005	\$ 83,561.00	\$ -	\$ 83,561.00
Andrews Rd SLK 0.00 to 2.00 <i>Gravel Resheet, 150mm</i>	R2R105	\$ 82,040.50	\$ 6,015.00	\$ 76,025.50
Kellerberrin-Yoting Road SLK 0.00-16.01 <i>Verge Mulch - COMPLETED</i>	R2R164	\$ 90,000.00	\$ 74,784.44	\$ 15,215.56
Hayes Road SLK 0.00 – 14.40 <i>Shoulder Grading - COMPLETED</i>	R2R015	\$ 70,000.00	\$ 30,960.00	\$ 39,040.00
Punch Road - Drainage <i>Pipes to Culvert Boxes</i>	DC143	\$ 20,000.00	\$ -	\$ 20,000.00

2024/25 BUDGET V ACTUALS - WORKS DEPOT

NB: YTD ACTUALS INCLUDES ISSUED POS

Roads to Recovery	GL Code	Total Budget		Variance
Minchin Road - Drainage SLK 1.00 <i>Pipes to Culvert Boxes</i>	DC063	\$ 20,000.00	\$ 11,296.96	\$ 8,703.04
Qdg-Corrigin Road - Drainage SLK 9.49 & 10.05 <i>Lids to Timber Culvert Boxes</i>	DC166	\$ 20,000.00	\$ 6,163.00	\$ 13,837.00
Badj Nth Rd – Bridge 4145 - COMPLETED	BR4145	\$ 20,000.00	\$ 20,000.00	\$ -
Total (target \$627,479)		\$ 627,601.50	\$ 149,219.40	\$ 478,382.10

Roads Jobs	GL Code	Total Budget	YTD Actual	Variance
Road, Bridge, Drainage Maintenance (to end of prior month)	RM000 BM000 DM000	\$ 583,450.00	\$ 478,808.72	\$ 104,641.28
Signs & Traffic Equipment \$25K materials, rest installation	SIGNS	\$ 32,471.00	\$ 9,579.56	\$ 22,891.44
Street Trees	TREES	\$ 31,664.00	\$ 26,333.54	\$ 5,330.46

2024/25 Capital Works	GL Code	Total Budget	YTD Actual	Variance
Works Depot <i>(racks for Gardens Shed, wash bay)</i>	BC12201	\$ 8,617.00	\$ -	\$ 8,617.00
Parker House <i>(landscaping)</i>	BC8610	\$ 30,594.00	\$ 23,233.13	\$ 7,360.87
Recycling Centre <i>(bay barriers, fencing)</i>	BC10102	\$ 88,376.00	\$ 29,697.91	\$ 58,678.09
Cemetery <i>(repair gazebo)</i>	OC10703	\$ 16,792.00	\$ -	\$ 16,792.00
Swimming Pool <i>(north fence) - COMPLETED</i>	BC11201	\$ 28,000.00	\$ 31,419.47	-\$ 3,419.47
Swimming Pool <i>(kiosk/entry) - COMPLETED</i>	BC11202	\$ 5,000.00	\$ 6,089.43	-\$ 1,089.43
Swimming Pool <i>(plant room, pump) ETA April 2025</i>	BC11205	\$ 50,000.00	\$ -	\$ 50,000.00
Cricket Nets <i>(nets & astroturf)</i>	OC11344	\$ 44,792.00	\$ 31,000.00	\$ 13,792.00
Bark Park infrastructure <i>(signs, water bowl, promo poo bags)</i>	W11301	\$ 9,198.00	\$ 4,078.35	\$ 5,119.65

Property Captial Works	GL Code	Total Budget	YTD Actual	Variance
Golf Club <i>(bathrooms)</i>	BC11305	\$ 6,000.00	\$ -	\$ 6,000.00
Medical Centre <i>(desks, blinds)</i>	BC7702	\$ 12,500.00	\$ 2,760.00	\$ 9,740.00
Daycare Centre <i>(landscaping, edging, kitchen, office space, laundry shelves)</i>	BC8301	\$ 20,000.00	\$ 29,846.24	-\$ 9,846.24

2024/25 BUDGET V ACTUALS - WORKS DEPOT

NB: YTD ACTUALS INCLUDES ISSUED POS

14 Reid St <small>(gas hob, splashback)</small>	BC9101	\$ 5,000.00	\$ -	\$ 5,000.00
Unit 1 Gillet St	BC9102	\$ 3,750.00	\$ 197.77	\$ 3,552.23
Unit 2 Gillet St	BC9202	\$ 6,550.00	\$ 197.77	\$ 6,352.23
Unit 3 Gillet St	BC9203	\$ 3,750.00	\$ 197.77	\$ 3,552.23
Unit 4 Gillet St	BC9112	\$ 3,750.00	\$ -	\$ 3,750.00
8 Dall St <small>fencing - completed, garage door</small>	BC9104	\$ 33,490.00	\$ 26,363.32	\$ 7,126.68
Other 24/25 Projects	GL Code	Total Budget	YTD Actual	Variance
CESM, Fire Danger Signs	EM5702	\$ 30,000.00	\$ -	\$ 30,000.00
Bore Field / Community Water Partnership Project	PC11315	\$ 38,661.00	\$ 7,376.77	\$ 31,284.23
Light Industrial Area #2	TP0000	\$ 50,000.00	\$ 47,211.82	\$ 2,788.18

Plant & Equipment	GL Code	Total Budget	YTD Actual	Variance
EMWS Ute (Q388)	PE12301	\$ 72,000	\$ 68,756.09	\$ 3,244
Tractor, 90HP - turf tyres	PE12304	\$ 90,000	\$ 75,000.00	\$ 15,000
Smooth Drum Roller <small>(proceeds on sale \$80K)</small>	PE12311	\$ 300,000	\$ -	\$ 300,000
Mazda BT50 (Q661) <small>(proceeds on sale \$24K)</small>	PE12313	\$ 65,000	\$ 51,723.62	\$ 13,276
Grader - COMPLETED <small>(proceeds on sale \$150K)</small>	PE12314	\$ 400,000	\$ 452,000	-\$ 52,000
6 Wheel Tipper - COMPLETED <small>(proceeds on sale \$110K)</small>	PE12317	\$ 292,702	\$ 266,898.86	\$ 25,803
Tenant Sweeper <small>(proceeds on sale \$25K)</small>	PE12319	\$ 75,000	\$ -	\$ 75,000
External Plant Repairs <small>Actuals - 23/24 \$148,927 & 22/23 \$113,152</small>	24104110	\$ 76,550	\$ 99,519.58	-\$ 22,970

Major Works Jobs	GL Code	Total Budget	YTD Actual	Variance
Community Park, Kwirradging Koort (operational)	W11323	\$ 84,366.00	\$ 31,826.02	\$ 52,539.98
Public Parks, Gardens & Reserves	W11300	\$ 115,784.06	\$ 57,830.94	\$ 57,953.12
Oval & Grounds	W11332	\$ 121,442.00	\$ 30,758.06	\$ 90,683.94

Other PWO Codes	GL Code	Total Budget	YTD Actual	Variance
Works, Training <small>Training Reimbursed</small>	21403040 31403000	\$ 36,499	\$ 61,828.43 \$ 7,581.93	-\$ 17,748
Works, Uniforms	21403030	\$ 8,400	\$ -	\$ 8,400
Works, WHS, PPE <small>(incl Tool Box Mtgs)</small>	21403300	\$ 8,539	\$ 11,899.33	-\$ 3,360
Works, Minor Assets / Tools	21403860	\$ 33,000	\$ 6,973.99	\$ 26,026
Depot, Building Operations	BO12201	\$ 107,198	\$ 72,333.81	\$ 34,864

ITEM 15 MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY

No matters for consideration

ITEM 16 URGENT COUNCILLOR'S BUSINESS

Nil

ITEM 17 CONFIDENTIAL ITEMS

No matters for consideration

ITEM 18 NEXT MEETING DATE

The next Ordinary Council Meeting is scheduled to take place on Thursday 12 December 2024 commencing at 2.00pm in the Council Chambers, 10 Jennaberring Road, Quairading, WA.

ITEM 19 CLOSURE

There being no further business, the Chairperson closed the Meeting at 2.28 PM.