



# SHIRE OF VICTORIA PLAINS

ANNUAL REPORT  
2022 – 2023



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SHIRE OF  
**VICTORIA PLAINS**  
ADMINISTRATION OFFICES

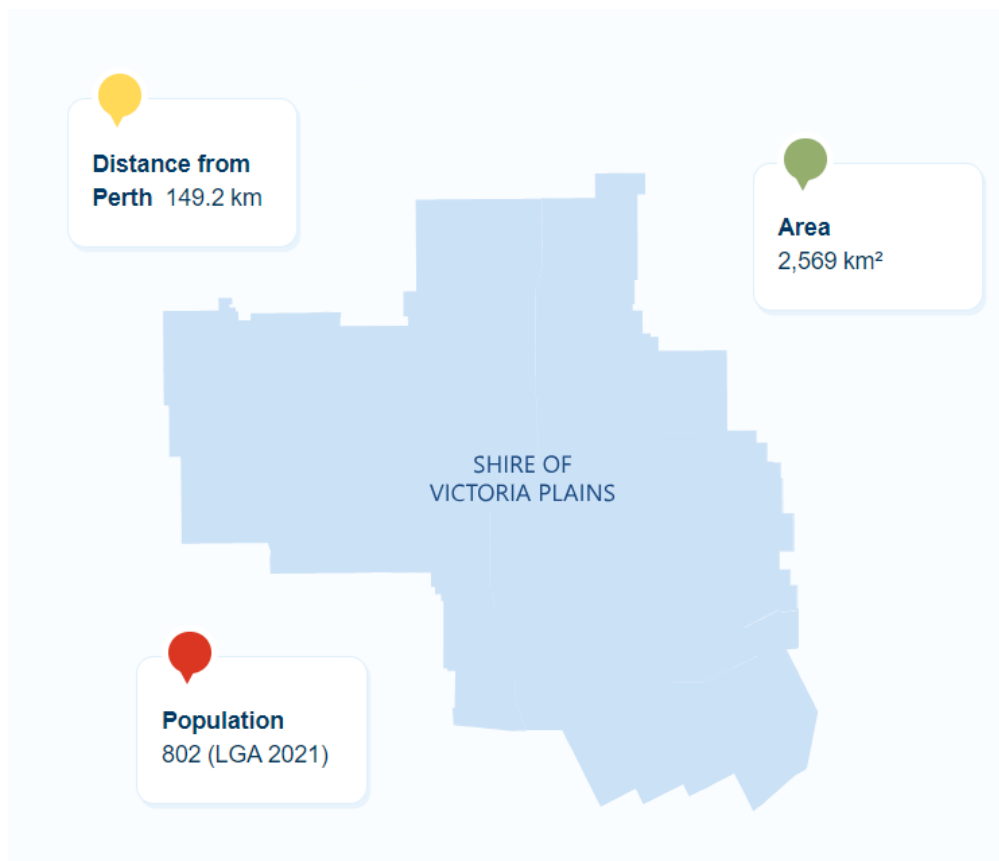
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## THE DISTRICT AT A GLANCE

<b>Population:</b>	802 (2021 Census Data)
<b>Area:</b>	2,569 km <sup>2</sup>
<b>Number of Electors:</b>	581
<b>Townsites:</b>	Bolgart, Calingiri, Yerecoin, Piawaning, Gillingarra, Mogumber and the New Norcia community
<b>Libraries:</b>	Bolgart, Calingiri, Mogumber
<b>Primary Schools:</b>	Bolgart, Calingiri, Yerecoin
<b>Length of sealed roads:</b>	242km
<b>Length of unsealed roads:</b>	582km
<b>Rates levied (22/23):</b>	\$3,151,920
<b>Total revenue (21/22):</b>	\$7,324,081 (21% from capital grants)

The Shire of Victoria Plains is located in the wheatbelt region of Western Australia, 149.2km Northeast of Perth. It is a short, yet scenic drive featuring picturesque fields and homes. Major agricultural activities include cereal crops, export hay, sheep, poultry, cattle, and pigs. Visitor attractions in the shire include the historic town of New Norcia, seasonal wildflowers, key local events such as Yerecoin Markets, Piawaning Expo, Mogumber Rodeo and various sporting days, and destination hospitality venues most notably in New Norcia and Bolgart. A range of local services exist, including recreation facilities such as halls, sporting ovals, pavilions, as well as parks, gardens and barbecue facilities for tourists and visitors. Primary education is provided in three localities. Secondary education, health and aged services are provided in a number of the Shire's neighbouring local government districts.



# Our Vision

# “A Place to Grow”

OUR VISION  
“A Place to Grow”



Australia Day 2023



**Australia Day**  
Reflect. Respect. Celebrate.

2023  
Community  
Citizen of the  
Year Award  
Gary Manning



# OUR COUNCIL

## SHIRE PRESIDENT'S REPORT 2022 - 2023



The 2022-2023 Financial year saw the Shire of Victoria Plains progress forward in leaps and bounds.

We began the financial year with Sean Fletcher in the position of Acting CEO as we negotiated the separation with Glenda Teede after 6 years as Chief Executive Officer. Council progressed through the official CEO recruitment process and in February 2023 we appointed Sean Fletcher to the position of Chief Executive Officer under a 5-year contract.

The Shire's management was further strengthened with Silvo Brenzi as Works & Services Manager and Colin Ashe in the position of Finance and Administration Manager. The management team's experience and stability has allowed our shire to get on top of the day-to-day actions and transition into a strategic mindset.

Council was proud to adopt our Community Strategic Plan in August, setting out the Community's 10-year vision and priorities for Victoria Plains. The preparation of the plan included significant community input through surveys and workshops. The clear guidance and list of priorities gave Council much confidence.

Further strategic planning was progressed with the adoption of our Asset Management Plan, Long Term Financial Plan, Workforce Plan and Rating Strategy.

Council developed a plant replacement program and bolstered our reserves to ensure we can undertake our replacement within the scheduled timeframe. The post COVID stimulus from the Federal Government continued with the Local Roads and Community Infrastructure program. While the funding was certainly welcome, it did put upwards pressure on quotes and some road projects had to be delayed until next year when a realistic project cost could be reached.

Several community spaces were progressed with planning and consultation on the Old Road Board Building in Calingiri and the Piawaning Reserves. Community events were supported with the approval of the Mogumber New Year's Eve Rodeo and the Community's contribution was acknowledged at the 2023 Community Citizen of the Year Award, where Gary Manning was honoured for his service to the Shire in the position of Chief Executive Officer for over 10 years.

I'm extremely proud to see increased positivity in our Shire. I thank our CEO, Management Team, Shire Staff, Councillors and the Community for their hard work and contribution to Victoria Plains.

Great things can be achieved when everyone works together and harnesses our collective strength.

Cr Pauline Bantock.  
**Shire President**

## COUNCILLORS



**Cr P (Pauline) Bantock**  
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## COUNCIL MEETINGS

Ordinary Council Meetings are held on the fourth Wednesday of each month (except January, when no meeting is held, and December, which meeting will be held on 14 December 2023) in the Council Chambers at the Shire Administration Office, 28 Cavell Street, Calingiri, commencing 2:00PM. Council Meetings are open to the public. Members of the Public are welcome and encouraged to attend, as well as ask a question in accordance with the Shire's Public Question Time Policy 1.2: [Policies » Shire of Victoria Plains](#)

*Special Meetings of Council* are held as and when required, and are listed as soon as practical on the Shire Website with a reason for the calling of the Meeting provided on the Notice of Meeting

Minutes and Video Recordings of the meetings are available on the Shire's website: [Council Meetings » Shire of Victoria Plains](#)

## ANNUAL MEETING OF ELECTORS

An Annual Meeting of Electors is held each financial year, in accordance with Part 3 of the *Local Government (Administration) Regulations 1996* and the *Local Government Act 1995* Part 5, Division 2, Subdivision 4, section 5.27. The purpose of the meeting is to, predominantly, present the Annual Report (including the Auditor's Report) to electors, and then to discuss any other general business. Under section 5.33, all decisions made at an Elector's Meeting are to be considered at the next ordinary meeting of Council.

The Shire will hold the 2022-23 Annual Meeting of Electors in February 2024 at the Calingiri Emergency Services Building that includes presenting the 2022/2023 Annual Report and addressing other matters of interest to the Community.

## COUNCIL ELECTIONS

Elected members (councillors) are elected for four-year terms with local government ordinary elections held every two years on the third Saturday in October. There were no ordinary elections for 2022/2023.

The next local government ordinary elections will be held on 21 October 2023. This election will also introduce the key changes under the First Tranche reforms introduced to the Local Government Act, including reducing the number of councillors from seven (7) to five (5) and the abolition of all wards. Optional Preferential Voting will also be introduced.

## COUNCIL DELEGATES TO COMMITTEES

Councillors participate in two types of committees. The first type are the committees of Council e.g. the Audit Committee. The second type of committee is where councillors are invited to participate on committees external to the Shire of Victoria Plains as an organisation. Most terms will expire at the next Ordinary Local Government election (21 October 2023).

After the October 2021 Local Government Elections, Council resolved the committee memberships as follows:

## **COMMITTEES OF COUNCIL**

### **Audit Committee**

Members Cr Bantock, Cr Clarke, Cr Woods  
Deputy Members: Cr O'Brien, Cr Lovelock

### **Behaviour Complaints Committee**

Members Cr Bantock, Cr Clarke, Cr Lovelock  
Deputy Members All other Elected Members

### **Bush Fire Advisory Committee**

Members Cr Clarke  
Deputy Members Cr P Bantock

## **DELEGATES TO OTHER BODIES**

### **Anzac Day Advisory Group**

Members Cr Penn, Cr O'Brien, Mr G McGill, Mrs Joely Howard, Mrs Barbara Mottershaw

### **Local Development Assessment Panel**

Members Cr Bantock, Cr Woods  
Alternate Members Cr Penn, Cr O'Brien

### **Avon Midland Zone of the Western Australian Local Government Association**

Delegate Cr P Bantock  
Deputy Delegate Cr Clarke

### **Local Emergency Management Committee (LEMC)**

LEMC Chair Cr Bantock  
LEMC Deputy Chair Cr Clarke  
Other Delegates Cr Lovelock, Cr Woods

### **Wheatbelt North Regional Road Group**

Delegate Cr Clarke  
Deputy Delegate Cr P Bantock

### **Avon Voluntary Regional Organisation of Councils (AROC)**

Delegate - Cr Bantock

### **Rural Water Council**

Delegate Cr Bantock, Cr O'Brien

## COMPLAINTS

The *Local Government Act 1995* s.5.53(2)(hb) requires reporting of the formal complaints entered into a register under section 5.121 that require action in accordance with section 5.110(6)(b) or (c).

No. of complaints recorded	Method of dealing with complaints
0	<b>Apology</b>
0	<b>Sanction</b>
1	<b>Training</b>

## ELECTED MEMBERS ATTENDANCE AT MEETINGS

Elected Member	Ordinary Council Meetings -	Special Council Meetings -	Annual Electors Meeting
<b>Cr P Bantock</b>	100%	100%	100%
<b>Cr D Lovelock</b>	100%	60%	100%
<b>Cr S Penn</b>	90%	33%	100%
<b>Cr N Clarke</b>	90%	100%	100%
<b>Cr S Woods*</b>	100%	66%	100%
<b>Cr J Kelly</b>	100%	83%	100%
<b>Cr G O'Brien*</b>	100%	83%	100%

\* Elected March 2021

SCM (x 6)

## CONTINUING PROFESSIONAL DEVELOPMENT

### 5.127. Report on training

(1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.

(2) The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

### Mandatory Training Matrix – Council Member Essentials Regulations 35 & 36 Local Government (Administration) Regulations 1996

The Mandatory Modules are:

- (i) Understanding Local Government;
- (ii) Serving on Council;
- (iii) Meeting Procedures;
- (iv) Conflicts of Interest;
- (v) Understanding Financial Reports and Budgets.

<i>Elected Member</i>	<i>Date Elected</i>	<i>Required to Complete Training</i>	<i>Due Date</i>	<i>Progress (Completed unless specified otherwise)</i>	<i>Date</i>
Cr P Bantock	19/10/2019	N	Next Due 18/10/24	<ul style="list-style-type: none"> <li>• Serving on Council</li> <li>• Understanding Local Government</li> <li>• Meeting Procedures</li> <li>• Conflicts of Interest</li> <li>• Understanding Financial Reports and Budgets</li> </ul>	26/10/20 05/11/20 03/11/20 05/11/20 03/11/20
Cr N Clarke	19/10/2019	N	Next Due 18/10/24	<ul style="list-style-type: none"> <li>• Serving on Council</li> <li>• Understanding Local Government</li> <li>• Meeting Procedures</li> <li>• Conflicts of Interest</li> <li>• Understanding Financial Reports and Budgets</li> </ul>	26/10/20 05/11/20 03/11/20 05/11/20 03/11/20
Cr D Lovelock**	16/10/2021	Y	14/10/22  Next Due	<ul style="list-style-type: none"> <li>• Serving on Council</li> <li>• Understanding Local Government</li> <li>• Meeting Procedures P</li> </ul>	12/10/22 15/10/22 In progress

			18/10/24	<ul style="list-style-type: none"> <li>Conflicts of Interest</li> <li>Understanding Financial Reports and Budgets</li> </ul>	14/10/22 15/10/22
Cr J Kelly	19/10/2019	Y	Next Due 18/10/24	<ul style="list-style-type: none"> <li>Serving on Council</li> <li>Understanding Local Government</li> <li>Meeting Procedures</li> <li>Conflicts of Interest</li> <li>Understanding Financial Reports and Budgets</li> </ul>	09/10/22 05/11/20 03/11/20 05/11/20 09/10/22
Cr S Penn	16/10/2021	Y	Next Due 16/10/26	<ul style="list-style-type: none"> <li>Serving on Council</li> <li>Understanding Local Government</li> <li>Meeting Procedures</li> <li>Conflicts of Interest</li> <li>Understanding of Financial Reports and Budgets</li> </ul>	21/04/22 21/04/22 18/04/22 18/04/22 19/04/22
Cr G O'Brien	26/03/2021	N	Next Due 16/10/26	<ul style="list-style-type: none"> <li>Serving on Council</li> <li>Understanding Local Government</li> <li>Meeting Procedures</li> <li>Conflicts of Interest</li> <li>Understanding Financial Reports and Budgets</li> </ul>	15/05/21 12/04/21 13/06/21 27/04/21 13/08/21
Cr S Woods	16/10/2021	Y	Next Due 16/10/26	<ul style="list-style-type: none"> <li>Serving on Council</li> <li>Understanding Local Government</li> <li>Meeting Procedures</li> <li>Conflicts of Interest</li> <li>Understanding Financial Reports and Budgets</li> </ul>	12/10/22 10/07/22 18/09/22 10/07/22 24/05/22

\*\* Cr Lovelock was re-elected on 16/10/2021 and so must complete this training by 14/10/22.

P+E = Participating but studies not finished (with evidence)

P = Participating but studies not finished (No evidence)

**Sean Fletcher**

Chief Executive Officer

## CEO'S MESSAGE 2022-2023

It is with the greatest of pleasure that I can present the 2022-2023 Annual Report. My management team, along with their staff have been able to implement the new Strategic Community Plan, the decisions of Council in a timely fashion, improve the Shire's overall service delivery and strengthen our financial position.



From a good governance point of view, the Shire has a very strong result regarding its level of compliance, risk and financial management. The annual audit was highly successful, with one low value finding. The Shire's level of compliance exceeded expectations and a new risk profile was implemented.

In terms of our strategic priorities, Council and I, along with my management team were able to deliver on a number of key objectives including: effective seniors activities, employment of a community development officer, implementation of community grants, successful community events (Australia Day, Anzac Day), replacement of key plant, improvements to drainage infrastructure (Old Plains Rd Elbow), installation of new inspection hatches to the Yerecoin Sewerage Scheme, the implementation of the informing strategies (e.g. long term financial plan), selection of a new operating system (ERP) and effective representation at the regional level.

A key priority for me has been to work more closely with all six community representative bodies and New Norcia. I believe we have started to bridge some key gaps in this regard including being able to catch up with each group and attending meetings where possible. This has been reflected through budget roadshows, helping some of these groups receive grant funding, provide improvements to local facilities as requested and offer letters of support.

Under the Tranche One Local Government Reforms, Council resolved to reduce the number of councillors from seven (7) to five (5). Also, as part of the required transition pathway, Council abolished all wards, effective from the October 2023 local government elections. The latter is mandatory for all Class 3 and Class 4 local governments. The Shire is a Class 4 local government.

Finally, I would like to take this opportunity to thank Shire staff and Council in the support they have yet again provided regarding the management and oversight of the Shire. We have faced many hurdles together, persisted in making key improvements and achieving strategic priorities in a realistic way. I look forward very much to a full on 2023/2024 as we begin to roll out further changes under the local government act and how we juggle the new requirements while we achieve key planning for projects, and continue improvements to services and facilities.

Sean Fletcher  
**Chief Executive Officer**

# FINANCE AND ADMINISTRATION

## FINANCIAL PERFORMANCE

The Shire of Victoria Plains completed the financial year 2022/2023 with \$2.253 million in cash and cash equivalents.

This is a significant improvement from 2021/22 in the vicinity of \$0.988 million and importantly the shire team has turned around what was effectively a negative cash balance after taking into account funds that had restrictions on it.



Likewise, the shire managed to claw back a budget deficit converting this to moderate surplus with the ability to launch more productively into 2023-24.

Finally, the shire has addressed six (6) of the seven (7) findings in the Audit Management Report from 2021-22, the remaining item of low value but with a plan to have this addressed permanently. Overall a pleasing outcome and testament to the financial discipline, good governance and transparency that has been implemented during 2022-23.

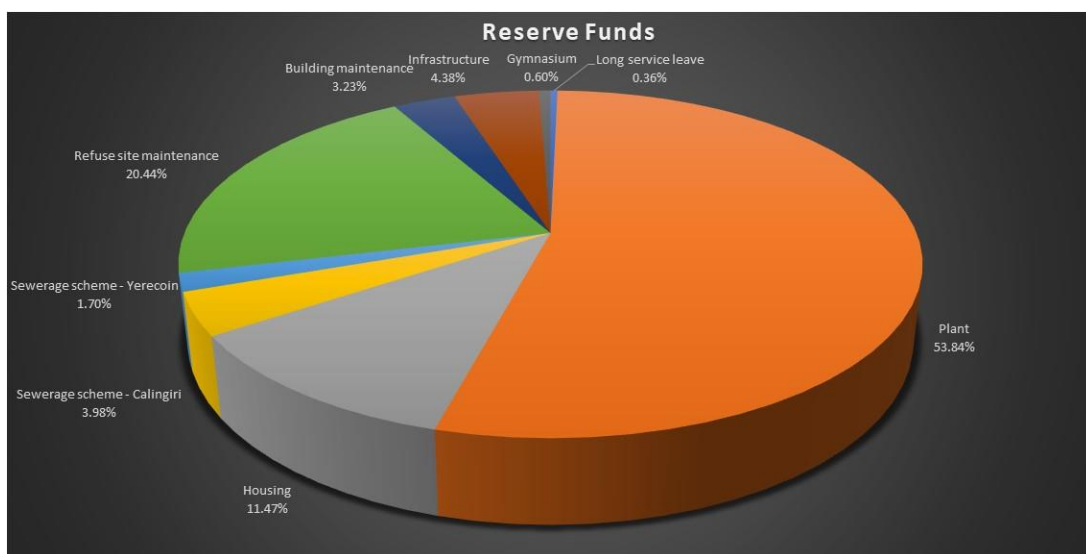
## RESERVES

The Reserve accounts are Restricted Cash Assets, created for specific purpose to fund the future projects.

The 2022-23 budget forecast a closing balance of \$718,700 included a transfer **to** various Reserves amounting to \$219,186 and a transfer of \$40,000 **from** the Refuse Site Maintenance Reserve. In actual fact, a small amount of \$13,766 was transferred from Reserves and \$728,137 into Reserves, the majority of this into the Plant Replacement Reserve (some through loan funding) in anticipation of the aggressive ten (10) year Plant Replacement Program.

Consequently, as at 30 June 2023, the Cash-Backed Reserves balance was \$1.254 million, an overall \$535,188 or 174% in excess of the budget amount.

The breakdown of the Reserve Fund is depicted graphically as follows:



## BORROWINGS

As at 30 June 2023 and in accordance with the budget, Council approved to take out an additional \$1.500 million for Plant Replacement with the excess funds placed into the Plant Replacement Reserve. Overall the shire still has a relatively low borrowing liability compared to other shires and this new loan is planned to be paid off within seven (7) years. The closing Loan Liability as at 30 June 2023 was \$1.877 million.

## REVENUE AND EXPENSES

The Shire's total revenue for the 2023 Financial Year was \$7.362 million, expenditure, \$9.367 million, a net result for the period of loss of (\$2.005 million). It should be noted this includes non-cash items such as depreciation (\$4.274 million) and like many other shires, indicates it is virtually impossible to maintain shire assets to a satisfactory level.

In real cash terms as depicted in the cashflow statement to the year end 2022 the following summary is provided:

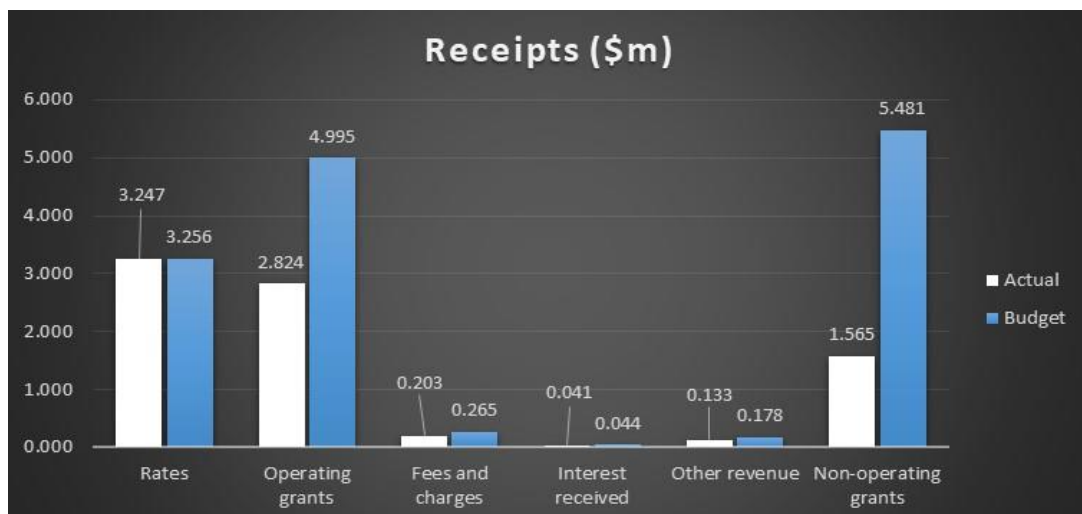
- Operating Funds of \$6.448m including \$3.247m from rates.
- Operating Expenditure of \$5.183m including \$2.484m expended on materials and contracts.
- Non-operating Grants and subsidies of \$1.565m.
- Capital Expenditure of \$2.335m.

The net cash result was a balance of \$2.253 million and a net increase in cash held of \$987,685.

Of the \$981,298 classed as unrestricted cash, \$756,480 was quarantined in a separate shire bank account as funds received for example, road construction. This served two purposes;

- To address the audit management finding from 2021-22.
- To ensure this funds is not used or depicted as general funds as part of good governance and transparency.

## Revenue





In terms of variations to budget the following explanation is provided:

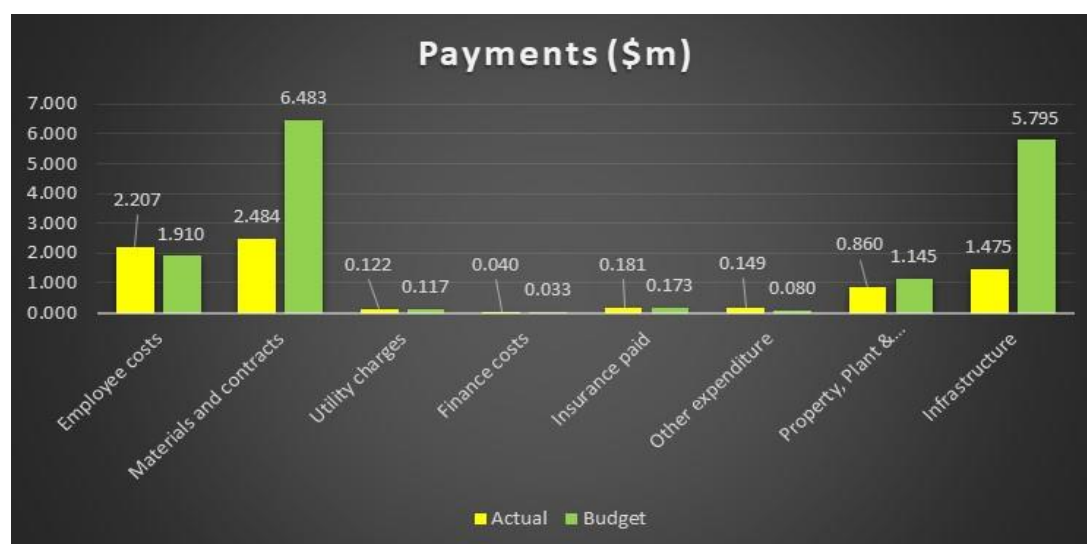
#### Operating Grants:

Funding for Flood Damage was not received as budgeted for and offset by the reduced expenditure in Materials and Contracts.

#### Non-Operating (Capital) Grants:

The funding primarily was sourced from Road Construction grants and the reason for the variation is due to the works unable to be completed due to an escalation in cost. What has been different from previous years is that any funding that has been triggered has been placed in a separate shire bank account, quarantining it from general revenue.

### Expenses



In terms of variations to budget the following explanation is provided:

#### Employee Costs:

The conversion of senior management from contractors to employees has contributed to this variance as well as the payments to previous staff on termination. This was not necessarily budgeted adequately or cash backed through Reserve Funding.

#### Materials and Contracts:

This was significantly below budget due to some capital road construction and flood damage not being able to be completed, the latter offset by being unsuccessful in legacy grant funding.

#### Property, Plant and Equipment:

The Plant Replacement program was successfully completed with significant savings in the budgeted amount. Unfortunately, the Mogumber Roof replacement needed to be deferred until 2023-24 due to the inability to secure a contractor to complete the work.

### Infrastructure:

The Mogumber-Yarawindah Road and Calingiri – New Norcia Road intersection was not able to be completed due to Request for Quotation (RFQ) submitted being in excess of 50% of the budgeted amount. As the offset, capital funding was not received as shown in the variance of non-operating grants.

## **CAPITAL EXPENDITURE**

The shire budgeted \$6,940,747 for capital expenditure, \$860,463 was spent on Property, Plant and Equipment, and \$1,473,627 on Infrastructure procurement.

As mentioned, due to significant increases in Road construction costs a good portion needed to be deferred into the 2023-24 program.

This was a disappointing outcome but has been addressed in 2023-24 with the program now back on track.

### **Property, Plant and Equipment**

Expenditure included:

- 950GC Caterpillar Loader - \$295,000
- UD Prime Mover Truck - \$239,910
- 72" out Front Mower - \$37,500
- Rotary Slasher - \$27,900
- Depot Fuel Tank - \$30,087
- Depot Utes x 3 - \$167,434

### **Infrastructure**

Expenditure included:

- Road Construction - \$1,059,457
- Calingiri and Mogumber Refuse Site Fencing - \$88,899
- Yerecoin Sewerage System - \$52,750
- Bolgart Ablution Block - \$187,854 (to be completed in 2023-24)
- Bolgart Bridge - \$33,677
- Yerecoin Footpaths - \$30,677

## **ASSET REVALUATION**

The fair value of land, buildings and infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework.

A revaluation of Infrastructure Asset (Roads and Other) was undertaken for the 2022/23 resulting in a positive increment of \$14,261,450 and which has been reflected in the financial statements (Assets).

The majority of this revaluation was attributed to Roads (14,004,014) and is assessed through a complicated formula. In simplistic terms, factors such as how much would it cost to reconstruct a road back to the same condition is factored into the valuation. The current economic climate of significant increased costs has contributed to this valuation.

## **CONCLUSION**

The 2022/23 financial year saw a significant financial improvement from the previous year and with the new management team gaining crucial internal corporate knowledge, it was a year of financial review and repair.

Of particular note was the reduction in management audit findings from seven (7) to one (1) and this remaining finding, in managements' view, was of low value and low risk. The Shire has improved its cash position, putting in place a number of processes and measures of good governance and transparency that can be attributed to this outcome.

Unfortunately, we were not able to complete the Road Construction program, primarily due to factors outside of our control but have remediated this slippage in 2023-24, continuing the unofficial mantra of "doing what we said we would to the best of our ability".

The most important success is that of my team who have contributed to stabilising the shire, provided valuable local knowledge with an outstanding work ethic and can do attitude. Whilst they may not be the ones you may physically see out on road construction or park maintenance for example, they are the first touch point for customers and the support they provide in the shires achievements should not be underestimated.

This is evidenced by the substantial reduction in staff turnover as we build closer to becoming an employer of choice. Thank you team for your continuing efforts – the best is yet to come!

Mr Colin Ashe  
**Deputy Chief Executive Officer**

## **COMMUNITY DEVELOPMENT**

This was the second year of a dedicated Community Development Officer, Kim Stripe but unfortunately Kim had to resign in Sep 23 due to family reasons. The following initiatives were for the most part, established and driven by Kim where I would like to formally acknowledge and thank her for her efforts.

Some of the grants that were applied for and successful during this period are as follows –

### **Australia Day 2023 funded by National Australia Day Council - \$12,000**

- \$10,000.000 on the event activities and expenses for the day
- \$2,000.00 towards the indigenous cultural aspect
- This event was held at the Bolgart Sports Club
- Official ceremony was held in the morning with a free breakfast provided for those that attended and free activities including a large water slip and slide inflatable.
- Entertainment was also provided with live music and a display of didgeridoos being played.

**Thank A Volunteer Day Bolgart Sausage Sizzle Funded by Volunteering WA - \$1,000** this was a day to thank all of our volunteers and show our appreciation for what they do for our Community. A sausage sizzle lunch with refreshments was held at Bolgart where the Volunteers received their Certificates.

**Regional Traineeship Program - \$38,000 funded by Department of Primary Industries & Regional Development** this grant was applied for and successful in 22/23 Financial Year.

- The available Traineeship position was advertised and applied for from interested parties with the successful applicant starting the Traineeship for Certificate 3 in Business in April 2023 and will finish in April 2024.
- This program provides a great opportunity for residents in our Shire (especially teenagers just finishing high school) to be able to not only get in to the workplace but to learn a new skill at the same time. A number of few different certificates are available to choose from dependant on the applicant's interest.

**Seniors Week Luncheon funded by COTA WA - \$935.00** this event was held at the Calingiri Sports Club in July 2022 as a Christmas in July luncheon for Seniors.

- There was approximately 50 people who attended
- Lunch was supplied by Shire of Victoria Plains

**Heritage Survey funded by Department of Planning, Lands and Heritage - \$7,100**

- Laura Gray from Heritage Intelligence has been contracted to complete the Shire's Heritage Program.

- The grant is for the Shire of Victoria Plains heritage-related local planning policy and to complete our local heritage survey.

#### **Men's Sundowner funded by Men's Health - \$300**

- A sundowner was held at the Calingiri Sports Pavilion on 1<sup>st</sup> of June 2023.
- Dinner & refreshments were provided for those that attended.
- Short presentation was held regarding Mental Health from a Mens Health Group Community Educator.

#### **Youth Engagement Programs**

##### **Formal Dinner for Youth Week funded by Youth Week WA - \$1,100**

The children got to experience fine dining with a 3 course meal and refreshments as an acknowledgement of their school achievements and behaviour at school.

##### **Youth For Youth – Promote & Empower Youth funded by WA Youth Engagement - \$4,900**

This Youth Event provided the kids a nighttime activity of playing Laser Tag and having a go on the Bucking Bull that was hired. We had approximately 40 kids attend, and catering was provided by Calingiri Progress Association.

#### **The following grants were successfully applied for in 22-23 for completion in 23-24**

##### **Piawaning Desal Plant funded by Department of Water and Environmental Regulations - \$89,667**

This grant is for a new drill site and pump to be placed on Shire land connected to the Reverse Osmosis Plant in Piawaning to address the quality of water available for the community to have access to for drinking, livestock and firefighting.

##### **Seniors Christmas Lunch funded by Holyoake Suicide Prevention - \$4,000**

This grant was received in 22/23 Financial Year with the event being held in July 2023. The event itself was very well received and we had approximately 60 seniors attend from our Shire and neighbouring Shires.

- Catering was done by Calingiri Netball Club
- Presenters that attended discussed topics relating to seniors such as healthy minds and healthy bodies.
- Funding received was for \$4,000.00 which covered the cost of the day and also prizes and games.

## COMMUNITY SAFETY

This year has been pivotal for the Shire of Victoria Plains in terms of enhancing our emergency preparedness.

We are currently undertaking a comprehensive 5 year rewrite of our Local Emergency Management Arrangements.

This revision is not just a procedural update, it's a strategic step towards strengthening our community's resilience in emergencies.

In anticipation of the challenges posed by our environment, we have invested in five automatic weather stations, which will be operational by April 2024. These stations are crucial for providing real-time data and notifications, helping us to make more informed decisions.

This will provide better situational awareness for the Chief Bush Fire Control Officer to implement and revoke harvest bans to lessen the impact to the community.

Our commitment to training and equipping our volunteers has never been stronger. We have successfully implemented a new volunteer bushfire training standard, ensuring that our teams are well-prepared to face the challenges ahead.

Additionally, the 2023 bushfire training calendar has concluded and a 2024 calendar is in development.

This includes the introduction to Rural Fire Awareness being available for spontaneous volunteers online 24/7.

The Local Emergency Management Committee has been actively engaged in exercises focused on bushfire scenarios, and we've also participated in district emergency management exercises for hazardous materials in Wongan Hills.

These exercises are vital for testing our readiness and refining our response strategies with other key agencies such as WA Police, Main Roads WA, St John Ambulance, Dept. Fire & Emergency Services, Dept. of Communities and others.

This year, our community has faced a series of significant incidents, including multiple road crashes, bushfires, structure fires, machinery entrapments and flash flood rescues.

Most notably was the evacuation of the New Norcia townsite during the ammonium nitrate emulsion truck fire. These incidents, while challenging, have reinforced the importance of our preparedness and response efforts.

The New Norcia incident involved significant pre planning to safely and effectively execute, although we never want these situations to occur, it is great that all agencies were able to execute effectively due training and exercising.

The seasonal outlook indicates a longer and drier summer ahead, which poses an increased risk of bushfire due to the significant natural fuels accumulated over the past years.

In response, we've carried out mitigation activities in the Calingiri townsite, Bolgart, and Mogumber, and are actively seeking further Mitigation Activity Funding from the state government.

In our efforts to build a stronger, more collaborative emergency response framework, we welcomed the new DFES Superintendent Mark Bowen. Our relationship with DFES continues to be a critical part of our community safety strategy as per the strategic community plan.

This year, we were able to extend our support beyond our borders by deploying our joint mitigation coordinator to assist with the wildfires in Canada and releasing our  
Shire of Victoria Plains Annual Report 2022 – 2023

Community Emergency Services Manager to the Kimberley complex fires. These actions reflect our belief in the power of mutual aid and community support.

Our collaboration with the Department of Defence at the Bindoon Army Camp remains a key focus.

Together with Defence, DFES and other Local Governments, we're working on developing effective response procedures and pre-plans, ensuring that we're prepared for any eventuality.

As we navigate these challenges, your safety and well-being remain our top priority. We are continually looking for ways to enhance our emergency management capabilities and ensure that the Shire of Victoria Plains is a safe, resilient community for all.

Thank you for your continued support and cooperation. Together, we are building a stronger, safer community.

## WORKS AND SERVICES

The Works and Services Department undertakes capital construction, major maintenance works, and the routine maintenance of built infrastructure within the Shire. To undertake these required activities a portion of funding is derived from external grant funds including various Federal and State Government agencies and from other Council income streams.



Works and Services include the following areas of responsibility:

### STRATEGIC / ADMINISTRATION

- Council Policy
- Council Agenda Items
- Strategic Planning
- Funding applications
- Road works programs
- Purchasing and procurement
- Budget preparation and management
- Tender preparation and administration
- R2R funding management and acquittal
- RRG funding management and acquittal
- Project management and funding acquittal
- Compliance with appropriate legislation associated with provided services

### OPERATIONAL ACTIVITY

#### Civil Works

Construction and maintenance of roads, footpaths, and drainage throughout the Shire.

#### Parks & Gardens

Construction and maintenance of Councils sporting fields, passive parkland areas, road verges, streetscapes and street trees. An annual renovation program to the Calingiri sports fields has also commenced.

## **Plant**

The plant replacement program commenced with the following purchases:

- Prime Mover
- 2x dual cab utilities
- 3x Generators
- Toro out- front 72inch mower
- Plant trailer for mower
- CAT 950-wheel loader
- Rotary axe slasher
- 10,000lt fuel pod for depot
- Office vehicle- RAV 4 Hybrid
- Air compressor

Maintenance costs for repairs on the old fleet totalled \$265,000. This figure will reduce annually as the new more reliable pieces of plant replace the costly older items.

## **Waste Management**

Waste management is a core function of Council. It encompasses activities and services related to the collection and disposal of waste, along with waste minimisation and recycling initiatives.

Council strives to manage waste in an environmentally responsible and sustainable manner to protect the natural environment and public health.

Landfill management, litter pickup, the disposal of hazardous waste.

## **Kerbside collection**

A weekly kerbside waste collection service operates in the town sites of Yerecoin, Calingiri and Bolgart. This is carried out through contract arrangements with a local supplier.

## **Customer works request**

Council aims to be responsive to ratepayers' requests for minor improvements and fault rectification.

Requests vary dramatically and can be minor in nature from sweeping a path, an emergency with fallen trees to major road works/drainage.

Some issues may require substantial funding and planning for future budget allocations. Some requests, whilst valid may not be able to be completed as requested or may need to be included in future planned works within the asset management plan.

All requests are welcome and valued as the issues raised can then be dealt with appropriately. These requests are recorded to ensure that the responses and service is measured against internal standards.

## **Staff**

Works and Services employ a total of 11 staff that operates from the Shire Depot located on the corner of Edmonds Street and Cavell Street, Calingiri.

Staff undertake a multitude of duties and as such are skilled in many areas relating to the maintenance and construction of public infrastructure from roads to gardens.

The structure is comprised of:



1x Manager, Works and Services  
1x Administration and Work Health and Safety  
1x Works Foreman  
6x Plant Operators  
2x Parks and Gardens  
1X Contract Cleaner

### **Granted Revenue**

External funding is the major income stream for capital works and major maintenance of Councils assets and in the 2022/23 financial year the following funding for these works were derived from:

- Wheatbelt North Regional Road Group (RRG) - funding administered by the Main Roads Western Australia (MRWA)
- Department of Infrastructure, Transport, Regional Development, Communications and the Arts- Roads to Recovery (R2R)
- Main Roads Western Australia (MRWA) Direct Grant for roads
- Wheatbelt Secondary Freight Network (WSFN)
- Council Revenue and Direct Road Funding.
- LRCI

### **WORKS AND SERVICES FUNCTIONS**

Major capital construction projects undertaken in the 2022/23 financial year were:

- Mogumber-Yarawindah Road – project development works including vegetation clearances.
  - Total Expenditure \$371,237
  - Funding Assistance from: Council and Wheatbelt Secondary Freight Network WSFN (Federal & State) Funding
    - Golf Course Rd – Rebuild and seal \$72,396
    - Reseal R2R Yerecoin Glentromie Rd, two sections \$95,823
    - Reseal Gillingarra New Norcia Rd- one section \$61,835
- Footpath installation works
  - Expenditure \$30,678 primarily for Yerecoin townsite.

### **SUMMARY**

Works and Services has been supported by a well-functioning administration team. This has enabled the department to focus on the programs required to implement a new approach to delivering successful outcomes for the community. Residents have also contributed to the success in supporting the approach now being undertaken. Some of the annual road programs have been forwarded to the following financial year to allow for the correct planning to place to ensure a successful outcome.

Silvio Brenzi  
**Manager, Works and Services**

# ENVIRONMENTAL HEALTH, BUILDING AND PLANNING SERVICES

## ENVIRONMENTAL HEALTH

The Environmental Health Officer conducted the following activities during the reporting period.

- Inspected food premises and licensing or registration of stall holders and mobile food vendors
- Managed several recalls of various food products
- Conducted inspections and surveillance of the Shire's three refuse sites
- Inspected caravan parks and camping grounds including holiday accommodation venues
- Inspected the Shire's (and other) public buildings
- Vetted and approved event management plans for public events
- Approved and inspected effluent disposal systems
- Attended to biosolids, noise, effluent, dust and other environmental health related complaints
- Provided general advice to business and residents on matters relating to environmental health
- Provided feedback to government agencies on matters or draft policies pertaining to local government environmental and public health
- Ensured the application of local and state legislation for matters pertaining to environmental health and environmental protection
- Inspected various private properties to assess non-compliance with the health regulations.

## WASTE MANAGEMENT

### Landfill Refuse Sites

Periodic inspections were carried out at the three landfill sites. Annual reports addressing the Shire's responsibilities with regard to the licence conditions for each site were submitted to the Department of Water and Environmental Regulation (DWER) within the required time frames. Investigations were commenced into landfill capacity and options for rationalisation of the sites.

### Waste Management Planning

A review of the Shire's waste management systems continued, and a draft Waste Plan was prepared for internal consideration. Various options for future disposal were considered towards finalising the action plan within the Waste Plan.

### Food Premises

All food premises within the Shire remained in compliance. One closed premises was refurbished and recommenced trading during the reporting period.

### **Public Events**

Several public events were conducted within the Shire during the reporting period. All were approved under the Public Buildings regulations and the EHO worked with the event organisers to ensure that food vendors attending those events were correctly registered under the Food Act and had adequate insurance. All traders complied with those requirements and no food management issues were experienced at any event.

## **LOCAL ENVIRONMENTAL ISSUES**

### **Poultry Waste**

Poultry waste from a local producer was being transported to and used on farms within the Shire. In response to some complaints, the matter was investigated by the EHO and no further complaints were received. Subsequently, the state's environment agency indicated that it was intending to address the correct disposal of manures from these types of activities to ensure that they were disposed of correctly, to prevent odours and fly breeding and contamination of water sources.

### **Biosolids Disposal**

Several farms within the Shire have been approved to accept and use treated sewage (biosolids) from Water Corporation as pasture fertiliser. These approvals are subject to environmental licensing by the State. There was concern that the management of this material may not have been undertaken in compliance with the license and the matter was investigated by the Shire, the Department of Health and the environment agency.

This activity continues to be monitored by those agencies.

### **Water Take – Gillingarra**

Advice was received as part of a draft environmental application to the EPA about the potential for extraction of a significant amount of water from an undefined aquifer in the Gillingarra area for a mining activity proposed in a neighbouring shire. The level of assessment had not been set at that time but it was likely to be subject of Public Environmental Review.

The aquifer is undefined and there were concerns about the potential impacts on local supplies if water is extracted from this source without a better understanding of the ramifications.

The Shire met with the proponent and will provide a response to any call for public submissions on the project.

## **BUILDING**

The Shire's building surveyor undertakes the following tasks:

- Supervision of the Shire's building maintenance services program in response to customer services requests regarding Shire properties.
- Assessment of Building Applications for compliance with the National Construction Code of Australia and relevant Australian Building Standards.
- Facilitate the issuing of Certificates of Design Compliance for Class 1 & 10 buildings.
- Processing and issuing of Building Permits.
- Processing and issuing of Demolition Permits.
- Ensuring the removal and disposal of asbestos via Demolition Permits complies with the Public Health Act 2016 and Work Health and Safety Act 2020 of WA.
- Processing and issuing of Occupancy Permits.
- Processing and issuing of Building Approval Certificates.

- The maintaining of building records.
- Submitting monthly reports on building activity in the Shire to the Department of Mines Industry Regulation and Safety's Building Commission.
- The inspection of public buildings when required.
- Compliance inspections of private swimming pools safety barriers - fencing, gates and access points.
- Inspection of Shire controlled and owned buildings when required.
- Maintain close liaison with regulators, builders, architects/draftsmen and owner builders to ensure a satisfactory standard of building construction and compliance with the National Construction/Building Code of Australia and Building Act 2011 of WA, is maintained.
- Support the Shire's Environmental Health Officer when required.

The Building Commission has recently advised that the State Government is considering introducing mandatory inspections during the construction of dwellings which is likely to have financial implications for Local Government.

### **Building Approvals/Permits 2023**

The Shire processed 20 building applications in 2023 for a construction value of \$5,145,314. Twelve (12) building permits, one (1) building approval certificate, five (5) occupancy permits and (2) demolition permits were issued.

## **LOCAL PLANNING SCHEME**

During the period 1 July 2022 to 30 June 2023 the Shire of Victoria Plains considered and granted conditional development approval to thirteen (13) development applications received for a variety of works to the total value of \$2,472,883 excluding GST.

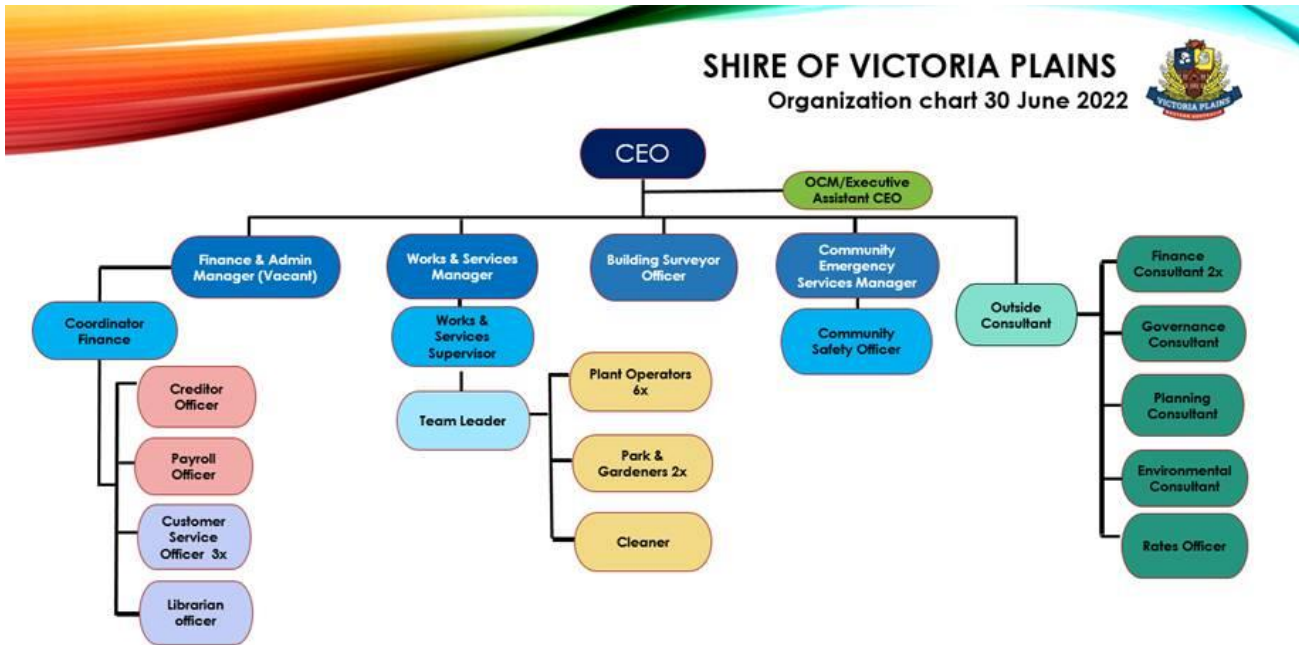
It is significant to note no development applications were refused by Council and no development applications approved were the subject of an appeal to the State Administrative Tribunal or the Supreme Court challenging Council's decision or any conditions imposed.

The Shire also responded to the Western Australian Planning Commission's request for comment regarding three (3) subdivision applications in the Shire, all of which were ultimately supported by the Shire and approved by the Commission due to their consistency with the Shire's local planning framework.

Compliance with all relevant town planning requirements has improved compared to previous years but was still the focus of work undertaken by the Shire's town planner over the past twelve (12) months.

Other projects of significance include the proposed road realignment works adjacent to Cooperative Bulk Handling Limited's grain handling and storage facility in Calingiri, the design of a new residential subdivision and caravan parking/camping ground in Calingiri, and the realignment of recreation reserve boundaries in Piawaning.

The Shire's town planner will continue assisting the Shire Administration, local businesses and community members with any town planning and development related matters and will assess and provide recommendations to the Shire's Chief Executive Officer and Council in respect of any rezoning, subdivision and/or development applications received.



## EMPLOYEE REMUNERATION

The *Local Government (Administration) Regulations 1996* r.19B requires that employee remuneration in specific bands be reported.

The Shire’s executive remuneration is assessed against skills, qualifications, experience and the responsibilities of the position.

The figures below represent a cash base salary but do not include vehicle allowances, non-monetary benefits such as professional memberships or superannuation in accordance with policy.

Salary Band	30 June 2020	30 June 2021	30 June 2022	30 June 2023
\$120,001 - \$130,000				1
\$130,001 - \$140,000	1	1	1	
\$140,001 - \$150,000				1
\$150,001 - \$160,000				
\$160,001 - \$170,000				1

## OTHER MATTERS OF GOVERNANCE – STATUTORY REPORTING

### PUBLIC INTEREST DISCLOSURES (PIDs)

The Shire is required to complete the Public Sector Commission's Integrity & Conduct Survey each year. This covers the annual reporting responsibilities under the *Public Interest Disclosure Act 2003*. The survey assists the PSC in monitoring ethical trends and building capacity through strengthening organizational structure, leadership and systems, and policies and processes, as part of its oversight of minor misconduct functions under the *Corruption, Crime and Misconduct Act 2003*.

The Shire of Victoria Plains did conduct the annual PID survey for 2022. There were no public interest disclosures during 2021/2022.

## **NATIONAL COMPETITION POLICY (NCP)**

The Shire is required to report its progress in implementing the National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

### **Competitive Neutrality**

The principle of competitive neutrality is that government business should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership. For local government this relates to user-pays income of over \$200,000. In accordance with the Shire's responsibilities under Clause 7 of the statement relating to competitive neutrality, the Shire of Victoria Plains has reviewed its activities in line with advice from the Department of Local Government Circular No 806 and has found that none of its activities are "Significant Business Activity" for competitive neutrality requirements.

The Shire of Victoria Plains did not privatise any activities in 2022/2023 and so consequently there were no obligations to report in this area.

### **Legislative Review**

The Shire is required to assess which of its local laws might impact on competition and conduct a review to determine how restrictive practices might be overcome.

There were no new local laws created in 2022/2023. The next review required by the Local Government Act of the Shire's local laws is due in 2024/25. Accordingly, there has been no impact on NCP requirements.

## **RECORD KEEPING PLAN – COMPLIANCE REPORT**

In line with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan that is approved by the State Records Office (SRO). The plan applies to employees, councillors, and contractors.

The Record Keeping Plan is the primary means of providing evidence of compliance with the Act and the implementation of best practice record keeping in the organization. In line with Section 17 of the Act, the Shire, councillors, and staff are legally required to comply with the actions listed in the plan.

The Shire is committed to the management of records in accordance with legislative requirements and best practice.

The Recordkeeping Plan was reviewed in the second half of 2021/2022 and the review report was submitted to the State Records Commission in November 2021.

### **Evaluation of Recordkeeping Systems**

Evaluation of the shire's recordkeeping system was undertaken in 2020/2021 with the implementation of Synergysoft Central Records in 2021. This resulted in several changes to processes to improve recordkeeping and reduce the amount of information stored outside of the recordkeeping system.

### **Recordkeeping Training Program**

The shires staff were provided with informal training from an external consultant with one-on-one instructions by request. It has been found that the shires staff training in recordkeeping is deficient, and a more detailed training program is required this will be implemented in the early half of 2024.

## **FREEDOM OF INFORMATION (FOI)**

A copy of the current statement is available on our website: [www.victoriaplains.wa.gov.au](http://www.victoriaplains.wa.gov.au). We confirm that the Shire complies with the relevant legislation and welcomes FOI enquiries.

The Shire of Victoria Plains received Nil FOI applications during 2022/2023.

## **DISABILITIES ACCESS AND INCLUSION PLAN (DAIP)**

During the 2022/23 year, the Shire's existing Disabilities Access and Inclusion Plan (DAIP) was reviewed. The existing DAIP comprised seven outcome areas which identified and addressed barriers which might prevent people with disability from accessing and enjoying the services, programs and facilities the Shire provides. The actions undertaken by the Shire within those outcome areas included:

- The Shire's DAIP being posted on its website, together with an Accessibility Notice;
- The duties, responsibilities and accountability for the DAIP were allocated to specific staff;
- Disability planning was included for new buildings and any maintenance works conducted on shire facilities were considered in light of AS 1428.1 (*Design for access and mobility*) and the Building Code of Australia;
- Large print shire information was made available upon request;
- The Shire continued its practice of employment or contract of particular personnel with disabilities, including an employment with remote work opportunities and a return to work facilitation; and
- Organisations and community groups were required to create accessible events and consider people with disability in the event risk-management process.

Prior to the end of the reporting year, a new DAIP (the *Shire of Victoria Plains Disability Access and Inclusion Plan 2023-2028*) was drafted, put out for public comment and then finalised. The Plan was to be put to Council for adoption early in the second half of 2023.

## SHIRE FACILITIES



**New Artwork in Yerecoin – Tammi De Rooy**

### **Shire Library**

28 Cavell Street, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: [reception@victoriaplains.wa.gov.au](mailto:reception@victoriaplains.wa.gov.au)

### **Calingiri Recreational Hall**

Yulgering Road, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: [reception@victoriaplains.wa.gov.au](mailto:reception@victoriaplains.wa.gov.au)

### **Calingiri Sports Pavilion**

Renovated and refurbished in 2012.

Contact the Shire for further details on 9628 7004

### **Bolgart Hall** (includes the library)

George Street, Bolgart

For information or bookings contact: Nancy Holmes 9627 5135 or the Shire on 9628 7004.

Email: [bolgartlibrary@victoriaplains.wa.gov.au](mailto:bolgartlibrary@victoriaplains.wa.gov.au)

### **Yerecoin Hall**

Miling Road, Yerecoin

For information and bookings contact – Sue Waters 0428 546 062



**Piawaning Hall**

Toodyay Bindi Bindi Road, Piawaning

For information or bookings contact – Kerry Smith 0429 109 094

**Mogumber Hall**

Bindoon Moora Road, Mogumber

For information or bookings contact - Tania Menzies (Mogumber Progress Association Treasurer & Bookings) 0408 515 037

**Mogumber Library (Old School Building)**

Mogumber Yarawindah Road

Mogumber WA 6506

Ph: 9651 9015

**Gillingarra Recreation Hall**

Bindoon Moora Road, Gillingarra

For information or bookings contact - Gillingarra Sport and Recreation Club,  
President: Jenny Kelly on 0427 765 805 or email: [eogsrc@gmail.com](mailto:eogsrc@gmail.com)

**Refuse (Landfill) Sites:**

The Shire operates three Category 64 Putrescible landfill sites:

- Bolgart (Licence L6956/1997/11)
- Calingiri – Crown Reserve 34141 Calingiri-Goomalling Rd (Licence L6955/1997/11)
- Mogumber – Reserve 8588 Bindoon-Moora Rd (Licence L7011/1997/11)

# REPORT AGAINST THE PROGRESS OF THE STRATEGIC COMMUNITY PLAN & CORPORATE BUSINESS PLAN

The *Local Government Act 1995* s.5.53(2) requires that the annual report is to contain:

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year.

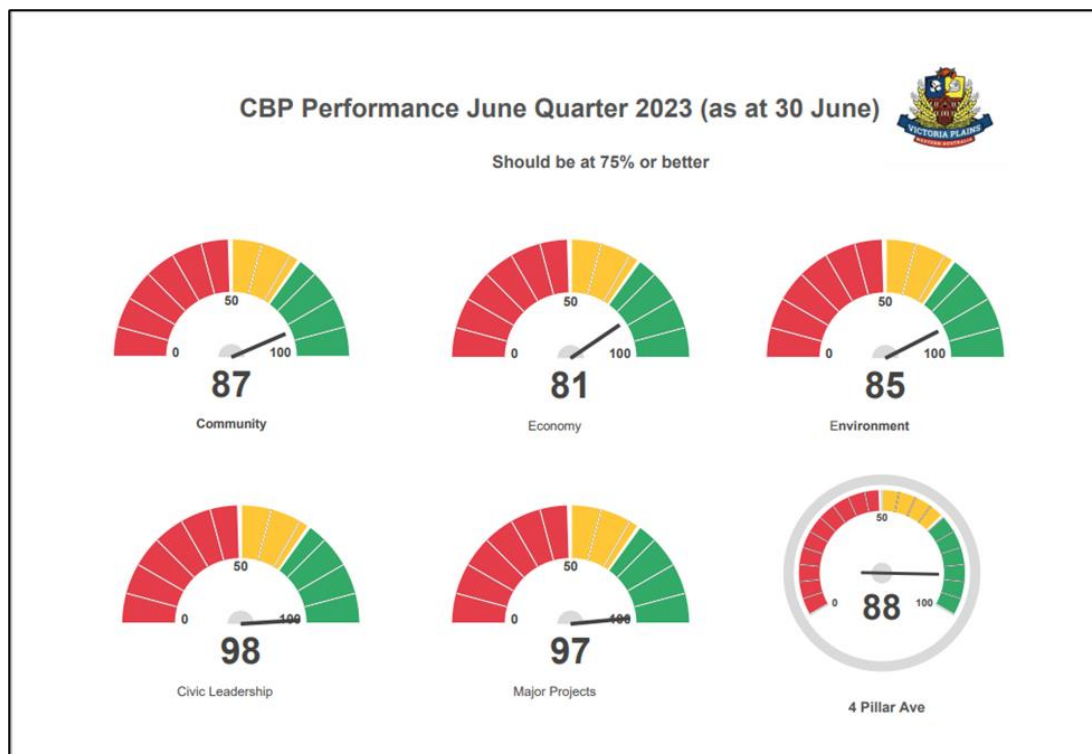
## Strategic Community Plan (SCP)

Council adopted the new Strategic Community Plan on 3 August 2022 and the Corporate Business Plan (or Implementation Plan) on 26 April 2023. The strategic priorities are as follows:

<h3>COMMUNITY</h3> <p><b>High Priority</b></p> <ul style="list-style-type: none"><li>• Community Development Officer</li><li>• Engagement, support and communication with local volunteer organisations and clubs</li><li>• Maintenance and activation of community facilities</li><li>• Advocacy for the retention of schools across the Shire</li></ul> <p><b>Medium Priority</b></p> <ul style="list-style-type: none"><li>• Sport and recreation facilities</li><li>• Family activities, events and culture</li></ul>	<h3>ECONOMY</h3> <p><b>High Priority</b></p> <ul style="list-style-type: none"><li>• Road and footpath infrastructure</li><li>• Townsite aesthetics</li><li>• Telecommunications and connectivity</li><li>• Tourism development and infrastructure (signage, public toilets etc)</li><li>• Water and power services</li></ul> <p><b>Medium Priority</b></p> <ul style="list-style-type: none"><li>• Industrial land</li><li>• Housing stock</li></ul>
<h3>ENVIRONMENT</h3> <p><b>High Priority</b></p> <ul style="list-style-type: none"><li>• Bushfire prevention, preparation and control</li><li>• Access to water</li></ul> <p><b>Medium Priority</b></p> <ul style="list-style-type: none"><li>• Education about natural disasters</li><li>• Tip improvements</li></ul>	<h3>LEADERSHIP</h3> <p><b>High Priority</b></p> <ul style="list-style-type: none"><li>• Clear, transparent and consistent communication</li><li>• Do what we say we will do</li><li>• A positive and collaborative Council</li><li>• Working with local groups to achieve goals</li></ul>

## How Did We Do?

Although the Corporate Business Plan (Implementation Plan) wasn't adopted until April 2023, the Shire was using the draft plan from October 2022. The Shire's performance across the four outcome pillars and regarding its major projects are summarised in the following dashboard:



### **Community**

Community outcomes were very successful and included:

- Seniors activities: A successful Christmas event was held and Seniors were provided ongoing access to the Old Road Board Building in Calingiri;
- An annual footpath program was implemented that saw a key footpath commenced in Yerecoin;
- A community development officer was engaged. This role achieved \$450,000 in grant funding;
- The community grant program was reintroduced and community events including Australia Day (Bolgart) and Anzac Day (War Memorial) were very successful.

### **Economy**

The outcomes were of a good output and included:

- Active participation in the Wheatbelt Secondary Freight Network;
- Implementation of a rolling plant capital replacement program;
- Tackling of some long outstanding stormwater infrastructure issues on Old Plains Rd;
- Getting the replacement of the Bolgart Caravan park amenities underway;
- Successful CWSP grant to replace the filtration system attached to the Piawaning Reverse Osmosis Plant.

### **Environment**

The environment pillar operated at a successful level which included:

- The delivery of environmental health services including improvements to criteria for events;
- Commencement of improvements to the Shire’s three landfills including new fencing at the Calingiri and Mogumber landfills;
- Improvements to the Yerecoin Sewerage Scheme with the installation of two new inspection hatches and repairs to the Calingiri Scheme;
- Successful E-waste grant of \$236,000 to implement transfer stations at Bolgart, Calingiri and Mogumber.

### **Civic Leadership**

The Civic Leadership outcomes were at an outstanding level and embraced:

- Implementation of the quarterly review of the corporate business plan;
- Highly effective regional participation, including AROC, the Avon Midland Country Zone,
- A highly successful annual audit for 2022-2203 and compliance audit return 2022;
- Implementation of the Long Term Financial Plan and Asset Management Plan;
- Compliant councillor training;
- Selection of a new operating system to be rolled out in 2023/24;
- Ongoing cyber security training for staff.

## **MAJOR INITIATIVES 2023/2024**

During 2023/2024, it is expected that the Shire will deliver the following major initiatives:

For 2023-2024, there will be 54 actions undertaken, broken down across the four strategic pillars as follows:

<b>Pillar</b>	<b>No of Actions</b>	<b>Key Focus</b>
<b>Community</b>	15	<ul style="list-style-type: none"> <li>• Implementation of the DAIP</li> <li>• Implementation of the Local Health Plan</li> <li>• Activities for Youth and Seniors</li> <li>• Closing out of Community MOUs</li> <li>• Seeking grants for art and cultural activities</li> <li>• Support for community events</li> <li>• Development of a Recreation Master Plan</li> <li>• Reconfiguration of the Community Gym</li> <li>• Development of the new Local Emergency Management Arrangements</li> </ul>
<b>Economy</b>	17	<ul style="list-style-type: none"> <li>• Drafting of an Economic Development Plan</li> <li>• Completing the upgrade of the Piawaning Reverse Osmosis Plant</li> <li>• Planning and seeking funding to increase the Shire’s staff housing stock</li> <li>• Continuation of the Plant Replacement Program</li> <li>• RAV network assessment</li> </ul>

		<ul style="list-style-type: none"> <li>• Development of the truck bay and roadside parking plan</li> <li>• Improving on-line visitor information</li> <li>• Planning for the Calingiri Caravan Park</li> <li>• Completion of the Bolgart Cravan Park amenities</li> <li>• Implementation of townscape, cemetery, visitor signage</li> </ul>
<b>Environment</b>	9	<ul style="list-style-type: none"> <li>• Commence recycling education</li> <li>• Roll out the grant funded E-Waste transfer stations for the three landfills</li> <li>• Continuation enhancements to the Shire's cemeteries</li> <li>• Improve the Shire's Fire Mitigation Plan</li> <li>• Commence corella management</li> <li>• Development of a Shire wide water strategy (plan)</li> </ul>
<b>Civic Leadership</b>	13	<ul style="list-style-type: none"> <li>• Implementation of the Shire's Key Work Plan for 2023/2024</li> <li>• Improvements to the Shire's asset management plan</li> <li>• Rollout of the Shire's new operating system</li> <li>• Continuation of cybersecurity measures</li> </ul>
<b>Major Projects</b>		<p>This section captures the major projects to be undertaken. Many of these are a part of a strategic action and are broken into capital or operating. Some key projects to note are:</p> <ul style="list-style-type: none"> <li>• Recommencement of the Mogumber Yarawindah Road WSNF Project</li> <li>• The Calingiri New Norcia Rd and Toodyay Bindi Bindi Road Intersection</li> </ul>

**Note:** Some actions have a number of sub-actions.

The Shire of Victoria 2022 – 2023 Annual Report was prepared by the Shire's Governance Section. All queries regarding the Annual Report can be directed to the Shire's CEO.



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Victoria Plains

To the Council of the Shire of Victoria Plains

### Opinion

I have audited the financial report of the Shire of Victoria Plains (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

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

### Basis for opinion

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

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

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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

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

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

## **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

## **Matters relating to the electronic publication of the audited financial report**

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

Tim Sanya  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
27 November 2023



**SHIRE OF VICTORIA PLAINS  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

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

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Victoria Plains has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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

Signed on the **23** day of **NOVEMBER** 2023



Chief Executive Officer

Sean Fletcher

Name of Chief Executive Officer



**SHIRE OF VICTORIA PLAINS  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Revenue</b>				
Rates	2(a),24	3,159,510	3,256,149	3,055,775
Grants, subsidies and contributions	2(a)	2,251,900	4,995,078	2,050,614
Fees and charges	2(a)	194,632	264,952	229,478
Interest revenue	2(a)	40,949	44,068	26,428
Other revenue	2(a)	112,004	177,830	255,639
		<b>5,758,995</b>	<b>8,738,077</b>	<b>5,617,934</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,194,791)	(1,910,137)	(1,697,752)
Materials and contracts		(2,396,697)	(6,483,298)	(3,080,963)
Utility charges		(122,153)	(116,653)	(124,017)
Depreciation		(4,273,567)	(4,046,982)	(4,055,604)
Finance costs	2(b)	(39,998)	(32,885)	(9,616)
Insurance		(180,971)	(173,165)	(179,698)
Other expenditure	2(b)	(158,493)	(79,835)	(87,139)
		<b>(9,366,670)</b>	<b>(12,842,955)</b>	<b>(9,234,789)</b>
		<b>(3,607,675)</b>	<b>(4,104,878)</b>	<b>(3,616,855)</b>
Capital grants, subsidies and contributions	2(a)	1,565,086	5,480,864	1,445,581
Profit on asset disposals		43,760	25,619	-
Loss on asset disposals		(8,606)	(29,944)	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,764	-	4,937
		<b>1,603,004</b>	<b>5,476,539</b>	<b>1,450,518</b>
<b>Net result for the period</b>		<b>(2,004,671)</b>	<b>1,371,661</b>	<b>(2,166,337)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	14,261,450	-	2,433,727
<b>Total other comprehensive income for the period</b>	16	<b>14,261,450</b>	<b>-</b>	<b>2,433,727</b>
<b>Total comprehensive income for the period</b>		<b>12,256,779</b>	<b>1,371,661</b>	<b>267,390</b>

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

**William Buck Audit (WA) Pty Ltd**



**SHIRE OF VICTORIA PLAINS  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,252,544	1,264,859
Trade and other receivables	5	154,003	654,211
Other financial assets	4(a)	1,254,432	132,836
Inventories	6	8,279	32,305
Other assets	7	202,783	106,769
<b>TOTAL CURRENT ASSETS</b>		<b>3,872,041</b>	<b>2,190,980</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	10,996	12,856
Other financial assets	4(b)	181,641	199,184
Property, plant and equipment	8	12,258,108	12,031,877
Infrastructure	9	124,574,226	112,586,964
<b>TOTAL NON-CURRENT ASSETS</b>		<b>137,024,971</b>	<b>124,830,881</b>
<b>TOTAL ASSETS</b>		<b>140,897,012</b>	<b>127,021,861</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	326,566	317,388
Other liabilities	13	1,212,823	1,029,682
Borrowings	14	296,111	79,701
Employee related provisions	15	166,623	166,023
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,002,123</b>	<b>1,592,794</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	1,580,807	347,947
Employee related provisions	15	36,891	60,708
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,617,698</b>	<b>408,655</b>
<b>TOTAL LIABILITIES</b>		<b>3,619,821</b>	<b>2,001,449</b>
<b>NET ASSETS</b>		<b>137,277,191</b>	<b>125,020,412</b>
<b>EQUITY</b>			
Retained surplus		13,324,133	16,043,175
Reserve accounts	27	1,253,888	539,517
Revaluation surplus	16	122,699,170	108,437,720
<b>TOTAL EQUITY</b>		<b>137,277,191</b>	<b>125,020,412</b>

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



**SHIRE OF VICTORIA PLAINS  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>NOTE</b>	<b>RETAINED SURPLUS</b>	<b>RESERVE ACCOUNTS</b>	<b>REVALUATION SURPLUS</b>	<b>TOTAL EQUITY</b>
		\$	\$	\$	\$
<b>Balance as at 1 July 2021</b>		<b>18,210,163</b>	<b>538,866</b>	<b>106,003,993</b>	<b>124,753,022</b>
Comprehensive income for the period					
Net result for the period		(2,166,337)	-	-	(2,166,337)
Other comprehensive income for the period	16	-	-	2,433,727	2,433,727
Total comprehensive income for the period		(2,166,337)	-	2,433,727	267,390
Transfers to reserve accounts	27	(651)	651	-	-
<b>Balance as at 30 June 2022</b>		<b>16,043,175</b>	<b>539,517</b>	<b>108,437,720</b>	<b>125,020,412</b>
Comprehensive income for the period					
Net result for the period		(2,004,671)	-	-	(2,004,671)
Other comprehensive income for the period	16	-	-	14,261,450	14,261,450
Total comprehensive income for the period		(2,004,671)	-	14,261,450	12,256,779
Transfers from reserve accounts	27	13,766	(13,766)	-	-
Transfers to reserve accounts	27	(728,137)	728,137	-	-
<b>Balance as at 30 June 2023</b>		<b>13,324,133</b>	<b>1,253,888</b>	<b>122,699,170</b>	<b>137,277,191</b>

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

**William Buck Audit (WA) Pty Ltd**

**SHIRE OF VICTORIA PLAINS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	3,247,482	2,965,855
Operating grants, subsidies and contributions	2,823,677	2,382,146
Fees and charges	203,453	232,050
Interest revenue	40,949	26,428
Goods and services tax received	20,653	-
Other revenue	112,004	255,639
	<u>6,448,218</u>	<u>5,862,118</u>
<b>Payments</b>		
Employee costs	(2,206,551)	(1,674,877)
Materials and contracts	(2,484,157)	(3,461,230)
Utility charges	(122,153)	(124,017)
Finance costs	(39,998)	(9,616)
Insurance paid	(180,971)	(179,698)
Other expenditure	(149,314)	(84,686)
	<u>(5,183,144)</u>	<u>(5,534,124)</u>
<b>Net cash provided by / (used in) operating activities</b>	<u>1,265,074</u>	<u>327,994</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for financial assets at amortised cost	(1,121,072)	(111,505)
Payments for purchase of property, plant & equipment	8(a) (860,461)	(298,609)
Payments for construction of infrastructure	9(a) (1,474,719)	(2,522,637)
Capital grants, subsidies and contributions	1,565,086	1,445,581
Proceeds from financial assets at amortised cost - self supporting loans	19,784	21,091
Proceeds from sale of property, plant & equipment	144,723	-
<b>Net cash provided by / (used in) investing activities</b>	<u>(1,726,659)</u>	<u>(1,466,079)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	26(a) (50,730)	(78,899)
Proceeds from new borrowings	26(a) 1,500,000	200,000
<b>Net cash provided by / (used in) financing activities</b>	<u>1,449,270</u>	<u>121,101</u>
<b>Net increase (decrease) in cash held</b>	<u>987,685</u>	<u>(1,016,984)</u>
Cash at beginning of year	<u>1,264,859</u>	<u>2,281,843</u>
<b>Cash and cash equivalents at the end of the year</b>	<u>17(a) 2,252,544</u>	<u>1,264,859</u>

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

SHIRE OF VICTORIA PLAINS  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	24	3,159,510	3,256,149	3,055,775
Grants, subsidies and contributions		2,251,900	4,995,078	2,050,614
Fees and charges		194,632	264,952	229,478
Interest revenue		40,949	44,068	26,428
Other revenue		112,004	177,830	255,639
Profit on asset disposals		43,760	25,619	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,764	-	4,937
		<u>5,805,519</u>	<u>8,763,696</u>	<u>5,622,871</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,194,791)	(1,910,137)	(1,697,752)
Materials and contracts		(2,396,697)	(6,483,298)	(3,080,963)
Utility charges		(122,153)	(116,653)	(124,017)
Depreciation		(4,273,567)	(4,046,982)	(4,055,604)
Finance costs		(39,998)	(32,885)	(9,616)
Insurance		(180,971)	(173,165)	(179,698)
Other expenditure		(158,493)	(79,835)	(87,139)
Loss on asset disposals		(8,606)	(29,944)	-
		<u>(9,375,276)</u>	<u>(12,872,899)</u>	<u>(9,234,789)</u>
Non-cash amounts excluded from operating activities	25(a)	4,213,692	4,051,307	4,069,412
<b>Amount attributable to operating activities</b>		<u>643,935</u>	<u>(57,896)</u>	<u>457,494</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,565,086	5,480,864	1,445,581
Proceeds from disposal of assets		144,723	90,000	-
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	19,784	21,332	21,091
		<u>1,729,593</u>	<u>5,592,196</u>	<u>1,466,672</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(860,461)	(1,145,267)	(298,609)
Purchase and construction of infrastructure	9(a)	(1,474,719)	(5,795,480)	(2,522,637)
		<u>(2,335,180)</u>	<u>(6,940,747)</u>	<u>(2,821,246)</u>
<b>Amount attributable to investing activities</b>		<u>(605,587)</u>	<u>(1,348,551)</u>	<u>(1,354,574)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	1,500,000	1,500,000	200,000
Transfers from reserve accounts	27	13,766	40,000	-
		<u>1,513,766</u>	<u>1,540,000</u>	<u>200,000</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(50,730)	(174,626)	(78,899)
Transfers to reserve accounts	27	(728,137)	(219,186)	(651)
		<u>(778,867)</u>	<u>(393,812)</u>	<u>(79,550)</u>
<b>Amount attributable to financing activities</b>		<u>734,899</u>	<u>1,146,188</u>	<u>120,450</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(b)	117,039	68,099	893,669
Amount attributable to operating activities		643,935	(57,896)	457,494
Amount attributable to investing activities		(605,587)	(1,348,551)	(1,354,574)
Amount attributable to financing activities		734,899	1,146,188	120,450
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<u>890,286</u>	<u>(192,160)</u>	<u>117,039</u>

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

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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**The local government reporting entity**

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

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

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

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



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of revenue recognition</b>
Rates	General Rates.	Over time.	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time.	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Pool inspections	Compliance safety check.	Single point in time.	Equal proportion based on an equal annually fee.	None.	After inspection complete based on a 4 year cycle.
Other inspections	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Waste management collection	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to collection service.
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided.	None.	On entry to facility.
Property hire and entry	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Memberships	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method Over 12 months matched to access right.
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works.	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Commissions	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

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

**SHIRE OF VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue Recognition**

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

**For the year ended 30 June 2023**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	-	-	3,159,510	-	3,159,510
Grants, subsidies and contributions	2,251,900	-	-	-	2,251,900
Fees and charges	194,632	-	-	-	194,632
Interest revenue	-	-	17,501	23,448	40,949
Other revenue	112,004	-	-	-	112,004
Capital grants, subsidies and contributions	-	1,565,086	-	-	1,565,086
<b>Total</b>	<b>2,558,536</b>	<b>1,565,086</b>	<b>3,177,011</b>	<b>23,448</b>	<b>7,324,081</b>

**For the year ended 30 June 2022**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	-	-	3,055,775	-	3,055,775
Grants, subsidies and contributions	2,050,614	-	-	-	2,050,614
Fees and charges	229,478	-	-	-	229,478
Interest revenue	-	-	20,079	6,349	26,428
Other revenue	255,639	-	-	-	255,639
Capital grants, subsidies and contributions	-	1,445,581	-	-	1,445,581
<b>Total</b>	<b>2,535,731</b>	<b>1,445,581</b>	<b>3,075,854</b>	<b>6,349</b>	<b>7,063,515</b>

<b>Note</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Interest revenue</b>		
Financial assets at amortised cost - self supporting loans	8,204	5,133
Interest on reserve account funds	6,657	557
Rates instalment and penalty interest	17,501	20,388
Other interest revenue	8,587	350
	<b>40,949</b>	<b>26,428</b>
The 2023 original budget estimate in relation to: Rates penalty interest was \$5,080.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	3,662	2,140
The 2023 original budget estimate in relation to: Charges on instalment plan was \$2,556.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	32,000	30,800
- Other services – grant acquittals	6,000	3,000
	<b>38,000</b>	<b>33,800</b>
<b>Employee Costs</b>		
Employee benefit costs	2,235,117	1,758,814
Other employee costs	(40,326)	(61,062)
	<b>2,194,791</b>	<b>1,697,752</b>
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	39,998	9,616
	<b>39,998</b>	<b>9,616</b>
<b>Other expenditure</b>		
Impairment losses / (writeback) on rates and statutory receivables	(357)	119
Impairment losses on trade receivables	9,179	2,453
Sundry expenses	149,671	84,567
	<b>158,493</b>	<b>87,139</b>

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

**3. CASH AND CASH EQUIVALENTS**

Note	2023	2022
	\$	\$
Cash at bank and on hand	2,252,544	763,398
Term deposits	-	501,461
<b>Total cash and cash equivalents</b>	<b>2,252,544</b>	<b>1,264,859</b>
Held as		
- Unrestricted cash and cash equivalents	981,298	(214,424)
- Restricted cash and cash equivalents	1,271,246	1,479,283
	<b>2,252,544</b>	<b>1,264,859</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

	2023	2022
	\$	\$
Financial assets at amortised cost	1,254,432	132,836
	<b>1,254,432</b>	<b>132,836</b>

**Other financial assets at amortised cost**

Self supporting loans receivable	25(b)	21,855	21,331
Term deposits		1,232,577	111,505
		<b>1,254,432</b>	<b>132,836</b>

Held as

- Unrestricted other financial assets at amortised cost		21,855	21,331
- Restricted other financial assets at amortised cost	17(a)	1,232,577	111,505
		<b>1,254,432</b>	<b>132,836</b>

**(b) Non-current assets**

Financial assets at amortised cost		120,524	140,831
Financial assets at fair value through profit or loss		61,117	58,353
		<b>181,641</b>	<b>199,184</b>

**Financial assets at amortised cost**

Self supporting loans receivable		120,524	140,831
		<b>120,524</b>	<b>140,831</b>

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust - opening balance		58,353	53,416
Movement attributable to fair value increment			
Financial assets at fair value through profit and loss - Units in Local Government House Trust		2,764	4,937
Units in Local Government House Trust - closing balance		<b>61,117</b>	<b>58,353</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (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 VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**5. TRADE AND OTHER RECEIVABLES**

	Note	2023 \$	2022 \$
<b>Current</b>			
Rates and statutory receivables		78,611	153,390
Trade receivables		56,390	450,008
GST receivable		28,227	48,880
Receivables for employee related provisions	15	4,239	6,576
Allowance for credit losses of rates and statutory receivables		(1,600)	(1,958)
Allowance for credit losses of trade receivables		(11,864)	(2,685)
		154,003	654,211
<b>Non-current</b>			
Pensioner's rates and ESL deferred		10,996	12,856
		10,996	12,856

**Disclosure of opening and closing balances related to contracts with customers**

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

	Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers	5	56,390	450,008	23,244
Contract assets	7	202,783	67,839	129,267
Allowance for credit losses of trade receivables	5	(11,864)	(2,685)	(232)
Total trade and other receivables from contracts with customers		247,309	515,162	152,279

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. INVENTORIES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Fuel and materials	8,279	32,305
	8,279	32,305
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	32,305	31,155
Inventories expensed during the year	(288,011)	(206,693)
Additions to inventory	263,985	207,843
<b>Balance at end of year</b>	8,279	32,305

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER ASSETS**

	2023	2022
	\$	\$
<b>Other assets - current</b>		
Accrued income	-	38,930
Contract assets	202,783	67,839
	202,783	106,769

**SIGNIFICANT 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.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	Total property, plant and equipment
		\$	\$	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>		1,024,500	831,034	5,685,039	7,540,573	7,540,573	155,424	978,375	1,021,164	9,695,536
Additions		-	4,511	512	5,023	5,023	15,041	201,545	77,000	298,609
Revaluation increments / (decrements) transferred to revaluation surplus		38,000	593,162	1,802,565	2,433,727	2,433,727	-	-	-	2,433,727
Depreciation	10 (a)	-	(18,510)	(123,116)	(141,626)	(141,626)	(27,810)	(121,556)	(105,003)	(395,995)
<b>Balance at 30 June 2022</b>		1,062,500	1,410,197	7,365,000	9,837,697	9,837,697	142,655	1,058,364	993,161	12,031,877
<b>Comprises:</b>										
Gross balance amount at 30 June 2022		1,062,500	1,410,197	7,365,400	9,838,097	9,838,097	215,094	1,427,757	1,249,187	12,730,135
Accumulated depreciation at 30 June 2022		-	-	(400)	(400)	(400)	(72,439)	(369,393)	(256,026)	(698,258)
<b>Balance at 30 June 2022</b>		1,062,500	1,410,197	7,365,000	9,837,697	9,837,697	142,655	1,058,364	993,161	12,031,877
Additions		-	-	5,212	5,212	5,212	-	651,671	203,578	860,461
Disposals		-	-	-	-	-	-	(87,189)	(22,381)	(109,570)
Depreciation	10 (a)	-	(28,130)	(148,976)	(177,106)	(177,106)	(28,815)	(181,931)	(136,808)	(524,660)
Transfers		-	(3,682)	3,682	-	-	-	57,486	(57,486)	-
<b>Balance at 30 June 2023</b>		1,062,500	1,378,385	7,224,918	9,665,803	9,665,803	113,840	1,498,401	980,064	12,258,108
<b>Comprises:</b>										
Gross balance amount at 30 June 2023		1,062,500	1,406,515	7,374,294	9,843,309	9,843,309	215,094	2,027,927	1,325,767	13,412,097
Accumulated depreciation at 30 June 2023		-	(28,130)	(149,376)	(177,506)	(177,506)	(101,254)	(529,526)	(345,703)	(1,153,989)
<b>Balance at 30 June 2023</b>		1,062,500	1,378,385	7,224,918	9,665,803	9,665,803	113,840	1,498,401	980,064	12,258,108

**SHIRE OF VICTORIA PLAINS  
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FOR THE YEAR ENDED 30 JUNE 2023**

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Sales comparison approach and cost approach	Independent registered valuer	2022	Price per hectare
Land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	2022	Improvement to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2022	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	2022	Construction costs and current condition, residual values and remaining useful life assessments 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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		N/A	Cost	N/A	Purchase cost
<b>Plant and equipment</b>		N/A	Cost	N/A	Purchase cost
<b>Motor vehicles</b>		N/A	Cost	N/A	Purchase cost



**SHIRE OF VICTORIA PLAINS  
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**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.

	Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - other	Infrastructure - bridges	Total Infrastructure
		\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>		108,482,301	726,988	2,417,514	2,097,133	113,723,936
Additions		2,371,956	37,342	113,339	-	2,522,637
Depreciation	10 (a)	(3,306,570)	(13,431)	(220,476)	(119,132)	(3,659,609)
<b>Balance at 30 June 2022</b>		107,547,687	750,899	2,310,377	1,978,001	112,586,964
<b>Comprises:</b>						
Gross balance at 30 June 2022		159,114,674	1,033,642	6,384,598	7,176,434	173,709,348
Accumulated depreciation at 30 June 2022		(51,566,987)	(282,743)	(4,074,221)	(5,198,433)	(61,122,384)
<b>Balance at 30 June 2022</b>		107,547,687	750,899	2,310,377	1,978,001	112,586,964
Additions		1,060,548	30,677	349,642	33,852	1,474,719
Revaluation increments / (decrements) transferred to revaluation surplus		14,004,014	(166,771)	268,927	155,280	14,261,450
Depreciation	10 (a)	(3,401,601)	(13,928)	(214,245)	(119,133)	(3,748,907)
<b>Balance at 30 June 2023</b>		119,210,648	600,877	2,714,701	2,048,000	124,574,226
<b>Comprises:</b>						
Gross balance at 30 June 2023		163,041,409	811,988	7,751,101	9,080,000	180,684,498
Accumulated depreciation at 30 June 2023		(43,830,761)	(211,111)	(5,036,400)	(7,032,000)	(56,110,272)
<b>Balance at 30 June 2023</b>		119,210,648	600,877	2,714,701	2,048,000	124,574,226

**SHIRE OF VICTORIA PLAINS  
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**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	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
<b>Infrastructure - footpaths</b>	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
<b>Infrastructure - other</b>	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
<b>Infrastructure - bridges</b>	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 VICTORIA PLAINS  
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**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:

<b>Asset Class</b>	<b>Useful life</b>
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets	
formation	not depreciated
pavement	100 years
Seal	
bituminous seals	15 to 20 years
asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 90 years
Bridges	60 years

**SHIRE OF VICTORIA PLAINS  
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**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

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

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

**Gains or losses on disposal**

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

**SHIRE OF VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**11. LEASES**

**(a) 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

	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
	54,406	49,943
	2,431	2,122
	-	2,185
	<b>56,837</b>	<b>54,250</b>
<b>Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease</b>		
Rental income	70,379	66,433

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income

The Shire leases houses to staff and aged persons with rentals payable fortnightly and the sports club with rental payable annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to ownership of the assets.

Staff houses and the sports club are not considered investment property as they are leased for use in the supply of services to the community. The aged persons units 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 group typically enters into new operating leases and therefore will not immediately realise any reduction in the residual fair value at the end of the leases. Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

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

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

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

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

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**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Prepaid rates  
Accrued payroll liabilities  
Bonds and deposits held  
Accrued expenditure

	<b>2023</b>	<b>2022</b>
	\$	\$
	156,268	188,463
	56,699	43,506
	44,487	33,030
	37,112	21,589
	32,000	30,800
	<b>326,566</b>	<b>317,388</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

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**13. OTHER LIABILITIES**

**Current**

Contract liabilities

**Reconciliation of changes in contract liabilities**

Opening balance

Additions

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

	2023	2022
	\$	\$
	1,212,823	1,029,682
	1,212,823	1,029,682
	1,029,682	234,327
	1,212,823	1,029,682
	(1,029,682)	(234,327)
	1,212,823	1,029,682

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$1,212,823 (2022: \$1,029,682)

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.

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Loans		296,111	1,580,807	1,876,918	79,701	347,947	427,648
<b>Total secured borrowings</b>	26(a)	296,111	1,580,807	1,876,918	79,701	347,947	427,648

**Secured liabilities and assets pledged as security**

Bank overdrafts and loans are secured by a floating charge over the assets of the Shire of Victoria Plains.

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

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



**SHIRE OF VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	111,390	138,463
Long service leave	34,770	5,904
	<u>146,160</u>	<u>144,367</u>
<b>Other provisions</b>		
Employment on-costs	20,463	21,656
	<u>20,463</u>	<u>21,656</u>
<b>Total current employee related provisions</b>	<u>166,623</u>	<u>166,023</u>
<b>Non-current provisions</b>		
Long service leave	32,360	52,790
	<u>32,360</u>	<u>52,790</u>
<b>Other provisions</b>		
Employment on-costs	4,531	7,918
	<u>4,531</u>	<u>7,918</u>
<b>Total non-current employee related provisions</b>	<u>36,891</u>	<u>60,708</u>
<b>Total employee related provisions</b>	<u>203,514</u>	<u>226,731</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.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF VICTORIA PLAINS  
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**16. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2022 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation Surplus - Land and buildings	7,082,384	-	7,082,384	4,648,657	2,433,727	7,082,384
Revaluation Surplus - Roads	96,047,491	14,004,014	110,051,505	96,047,491	-	96,047,491
Revaluation Surplus - Footpaths	418,387	(166,771)	251,616	418,387	-	418,387
Revaluation Surplus - Other Infrastructure	3,530,935	268,927	3,799,862	3,530,935	-	3,530,935
Revaluation Surplus - Bridges	1,358,523	155,280	1,513,803	1,358,523	-	1,358,523
	<b>108,437,720</b>	<b>14,261,450</b>	<b>122,699,170</b>	<b>106,003,993</b>	<b>2,433,727</b>	<b>108,437,720</b>

**SHIRE OF VICTORIA PLAINS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**17. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>Note</b>	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
Cash and cash equivalents	3	2,252,544	1,264,859
<b>Restrictions</b>			
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	1,271,246	1,479,283
- Financial assets at amortised cost	4	1,232,577	111,505
		2,503,823	1,590,788
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	1,253,888	539,517
Contract liabilities	13	1,212,823	1,029,682
Bonds and deposits held		37,112	21,589
<b>Total restricted financial assets</b>		2,503,823	1,590,788
<b>(b) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit		300,000	300,000
Bank overdraft at balance date		-	-
Credit card limit		30,000	15,000
Credit card balance at balance date		(4,401)	-
<b>Total amount of credit unused</b>		325,599	315,000
<b>Loan facilities</b>			
Loan facilities - current		296,111	79,701
Loan facilities - non-current		1,580,807	347,947
<b>Total facilities in use at balance date</b>		1,876,918	427,648
<b>Unused loan facilities at balance date</b>		NIL	NIL

**SHIRE OF VICTORIA PLAINS  
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**18. CONTINGENT LIABILITIES**

The Shire operates three refuse sites:

Bolgart Refuse Site (Licence L6956/1997/11)

Calingiri Refuse Site Crown Reserve 34141 Calingiri-Goomalling Rd (Licence L6955/1997/11)

Mogumber Refuse Site Crown Reserve 8588 Bindoon-Moora Rd (Licence L7011/1997/11)

All three of the above sites are Category 64 Putrescible landfill sites (PLS).

The Shire may need to rehabilitate these refuse sites after closure. The rehabilitation cost will be determined once the post-closure rehabilitation plans are prepared.

**19. CAPITAL COMMITMENTS**

The Shire did not have any capital commitments at 30 June 2022 or 2023.

**SHIRE OF VICTORIA PLAINS  
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**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

	2023 Actual	2023 Budget	2022 Actual
Note	\$	\$	\$
President's annual allowance	13,500	10,000	6,500
Deputy President's annual allowance	2,500	1,625	1,625
Meeting attendance fees	52,500	52,500	51,875
Annual allowance for ICT expenses	7,000	7,000	7,000
Travel and accommodation expenses	2,810	2,980	1,017
	78,310	74,105	68,017

**(b) Key Management Personnel (KMP) Compensation**

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

	2023 Actual	2022 Actual
Note	\$	\$
Short-term employee benefits	205,238	270,552
Post-employment benefits	30,769	36,975
Employee - other long-term benefits	694	11,302
Employee - termination benefits	142,849	-
Council member costs	78,310	68,017
	457,860	386,846

*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 VICTORIA PLAINS  
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**20. RELATED PARTY TRANSACTIONS (Continued)**

**Transactions with related parties**

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

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

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

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Purchase of goods and services	259,445	-

Purchases of goods and services from other related parties relate to two (2022: 0) companies controlled by related parties of key management personnel contracted on terms and conditions equivalent to those that prevail in arm's length transactions under the Shire's procurement processes. Details in relation to these transactions are as follows:

A company controlled by a related party of key management personnel provided Acting Chief Executive Officer services with a value of \$138,989.

A company controlled by a related party of key management personnel provided Works Manager services with a value of \$120,456.

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b).

*ii. Other Related Parties*

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

*iii. Entities subject to significant influence by the Shire*

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

**SHIRE OF VICTORIA PLAINS  
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**21. JOINT ARRANGEMENTS**

**Share of joint operations**

The following investments have been classified as Joint Operations.

**(i) Calingiri - Lot 23 and 24 Harrington Street**

The Shire entered into a Joint Arrangement with Homeswest on 17 December 1999. The purpose of the arrangement was for the construction of four aged persons units in Calingiri.

**Financial Contributions**

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	26,318	-	26,318	18.98%
Construction Cost	80,273	455,097	535,370	81.02%
	106,591	455,097	561,688	100.00%

**(ii) Bolgart - Lot 184 and 191 George Street**

The Shire entered into a Joint Arrangement with Homeswest on 21 February 2006. The purpose of the arrangement was for the construction of two aged persons units in Bolgart.

**Financial Contributions**

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	11,858	1,771	13,629	18.00%
Construction Cost	44,500	258,145	302,645	82.00%
	56,358	259,916	316,274	100.00%

Total Financial Contribution

**162,949      715,013      877,962**

**Statement of Financial Position**

	2023 Actual	2022 Actual
	\$	\$
Land and buildings	253,015	253,015
Accumulated depreciation	(4,510)	-
<b>Total assets</b>	248,505	253,015
<b>Total equity</b>	248,505	253,015

**Statement of Comprehensive Income**

<b>Revenue</b>		
Fees and charges	30,480	30,167
<b>Expenses</b>		
Employee costs	(7,966)	(4,086)
Materials and contracts	(23,312)	(25,993)
Insurance	(6,773)	(6,205)
Utilities	(10,631)	(11,793)
Depreciation	(4,510)	(4,300)
<b>Profit/(loss) for the period</b>	(22,712)	(22,210)
Other comprehensive income	-	80,351
<b>Total comprehensive income for the period</b>	(22,712)	58,141

**Statement of Cash Flows**

<b>Receipts</b>		
Fees and charges	30,480	30,167
<b>Payments</b>		
Employee costs	(7,966)	(4,086)
Materials and contracts	(23,312)	(25,993)
Insurance	(6,773)	(6,205)
Utilities	(10,631)	(11,793)
<b>Net cash provided (used in) operating activities</b>	(18,202)	(17,910)

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

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

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

**SHIRE OF VICTORIA PLAINS  
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**22. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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



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**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

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**24. RATING INFORMATION**

**(a) General Rates**

<b>RATE TYPE</b>	<b>Basis of valuation</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>2022/23 Actual Rateable Value*</b>	<b>2022/23 Actual Rate Revenue</b>	<b>2022/23 Actual Reassessed Rates</b>	<b>2022/23 Actual Total Revenue</b>	<b>2022/23 Budget Rate Revenue</b>	<b>2022/23 Budget Reassessed Rate</b>	<b>2022/23 Budget Total Revenue</b>	<b>2021/22 Actual Total Revenue</b>
<b>Rate Description</b>		<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Gross rental valuations</b>											
General GRV	Gross rental valuation	0.129120	168	1,794,687	231,730	-	231,730	231,730	-	231,730	211,124
<b>Unimproved valuations</b>											
General UV	Unimproved valuation	0.006541	317	424,276,563	2,775,193	-	2,775,193	2,858,619	-	2,858,619	2,597,766
<b>Total general rates</b>			485	426,071,250	3,006,923	-	3,006,923	3,090,349	-	3,090,349	2,808,890
<b>Minimum payment</b>											
<b>Gross rental valuations</b>											
General GRV	Gross rental valuation	485	66	84,741	32,010	-	32,010	31,525	-	31,525	32,010
<b>Unimproved valuations</b>											
General UV	Unimproved valuation	586	81	8,201,562	47,466	-	47,466	44,536	-	44,536	44,536
<b>Total minimum payments</b>			147	8,286,303	79,476	-	79,476	76,061	-	76,061	76,546
<b>Total general rates and minimum payments</b>			632	434,357,553	3,086,399	-	3,086,399	3,166,410	-	3,166,410	2,885,436
<b>Ex-gratia Rates</b>											
Ex-gratia Rates					90,192	-	90,192	89,739	-	89,739	83,868
Interim and back rates					(17,081)	-	(17,081)	0	-	-	86,471
<b>Total amount raised from rates (excluding general rates)</b>			-	-	73,111	-	73,111	89,739	-	89,739	170,339
Discounts							-			-	-
Concessions							-			-	-
<b>Total Rates</b>							3,159,510			3,256,149	3,055,775
Rate instalment interest							10,810			11,386	11,386
Rate overdue interest							6,522			5,080	8,693

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.

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25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward) \$	Budget (30 June 2023 Carried Forward) \$	(1 July 2022 Brought Forward) \$	(30 June 2022 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>				
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> .				
<b>Adjustments to operating activities</b>				
	Less: Profit on asset disposals	(43,760)	(25,619)	-
	Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)		(4,937)
	Add: Loss on disposal of assets	8,606	29,944	-
10(a)	Add: Depreciation	4,273,567	4,046,982	4,055,604
Non-cash movements in non-current assets and liabilities:				
	Pensioner deferred rates	1,860	-	-
	Employee benefit provisions	(23,817)	-	18,745
	<b>Non-cash amounts excluded from operating activities</b>	<b>4,213,692</b>	<b>4,051,307</b>	<b>4,069,412</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
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.				
<b>Adjustments to net current assets</b>				
27	Less: Reserve accounts	(1,253,888)	(718,700)	(539,517)
4(a)	Less: Financial assets at amortised cost - self supporting loans	(21,855)	(7,601)	(21,331)
14	Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings	296,111	78,031	79,701
	<b>Total adjustments to net current assets</b>	<b>(979,632)</b>	<b>(648,270)</b>	<b>(481,147)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
	Total current assets	3,872,041	1,915,500	2,190,980
	Less: Total current liabilities	(2,002,123)	(1,459,390)	(1,592,794)
	Less: Total adjustments to net current assets	(979,632)	(648,270)	(481,147)
	<b>Surplus or deficit after imposition of general rates</b>	<b>890,286</b>	<b>(192,160)</b>	<b>117,039</b>

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26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual										Budget				
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Actual Interest Expense During 2021-22	Actual Interest Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Actual Interest Expense During 2022-23	Actual Interest Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
<b>Recreation and Culture</b>																
Calingiri Sports Pavilion		20,703	-	(20,583)	807	(927)	-	-	-	-	-	-	-	-	-	-
<b>Economic Services</b>																
Piawaning Water Supply		101,945	-	(17,456)	3,128	(3,121)	84,496	-	(17,893)	2,987	(2,036)	67,554	92,906	-	(17,893)	75,013
<b>Transport</b>																
Grader and Roller 2023 Plant		-	200,000	(19,623)	1,221	(1,181)	180,417	-	(39,493)	3,476	(3,236)	141,164	180,753	-	(39,493)	141,260
<b>Total</b>		122,648	200,000	(57,662)	5,156	(5,229)	264,913	1,500,000	(57,386)	32,284	(5,272)	1,734,539	273,659	1,500,000	(153,294)	1,620,365
<b>Self Supporting Loans</b>																
<b>Recreation and Culture</b>																
Calingiri Football Club		183,899	-	(21,091)	4,460	(4,533)	162,735	-	(19,784)	7,633	(8,205)	142,379	162,163	-	(21,332)	140,831
<b>Total Self Supporting Loans</b>		183,899	-	(21,091)	4,460	(4,533)	162,735	-	(19,784)	7,633	(8,205)	142,379	162,163	-	(21,332)	140,831
<b>Total Borrowings</b>	14	306,547	200,000	(78,753)	9,616	(9,762)	427,648	1,500,000	(77,170)	39,917	(13,477)	1,876,918	435,822	1,500,000	(174,626)	1,761,196

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 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
<b>Recreation and Culture</b>							
Calingiri Sports Pavilion	82	WATC	4.48%	14-May-22	-	-	807
<b>Economic Services</b>							
Piawaning Water Supply	84	WATC	2.49%	29-Aug-26	2,987	1,984	3,128
<b>Transport</b>							
Grader and Roller	85	WATC	0.85%	06-Oct-26	3,476	1,445	1,221
2023 Plant	87	WATC	4.17%	23-Feb-30	25,821	25,250	-
<b>Total</b>					32,284	28,679	5,156
<b>Self Supporting Loans Finance Cost Payments</b>							
<b>Recreation and Culture</b>							
Calingiri Football Club	83	Bendigo Bank	6.62%	14-Nov-29	7,633	4,206	4,460
<b>Total Self Supporting Loans Finance Cost Payments</b>					7,633	4,206	4,460
<b>Total Finance Cost Payments</b>					39,917	32,885	9,616

\* WA Treasury Corporation

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26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
				%	\$	\$	\$	\$	\$	\$
2023 Plant	WATC*	Debenture	7	4.17%	1,500,000	1,500,000	(1,500,000)	(1,500,000)	246,286	-
					1,500,000	1,500,000	(1,500,000)	(1,500,000)	246,286	-

\* WA Treasury Corporation

(c) Unspent Borrowings

The Shire had no unspent borrowings at 30 June 2023.

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**27. RESERVE ACCOUNTS**

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long service leave	4,483	36	-	4,519	4,482	134	-	4,616	4,477	6	-	4,483
(b) Plant	66,356	608,795	-	675,151	66,355	89,991	-	156,346	66,275	81	-	66,356
(c) Housing	98,795	50,980	(6,000)	143,775	98,795	52,964	-	151,759	98,676	119	-	98,795
(d) Sewerage scheme - Calingiri	57,215	465	(7,766)	49,914	57,214	1,716	-	58,930	57,146	69	-	57,215
(e) Sewerage scheme - Yerecoin	21,162	172	-	21,334	21,162	635	-	21,797	21,137	25	-	21,162
(f) Refuse site maintenance	254,215	2,066	-	256,281	254,215	7,626	(40,000)	221,841	253,909	306	-	254,215
(g) Building maintenance	15,187	25,302	-	40,489	15,187	25,456	-	40,643	15,169	18	-	15,187
(h) Infrastructure	14,684	40,261	-	54,945	14,684	40,441	-	55,125	14,666	18	-	14,684
(i) Gymnasium	7,420	60	-	7,480	7,420	223	-	7,643	7,411	9	-	7,420
(j) Unspent grants reserve	-	-	-	-	-	-	-	-	-	-	-	-
	539,517	728,137	(13,766)	1,253,888	539,514	219,186	(40,000)	718,700	538,866	651	-	539,517

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:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by council</b>	
(a) Long service leave	to be used to fund annual and long service leave requirements.
(b) Plant	to be used for the purchase of major plant.
(c) Housing	to be used for the procurement of staff housing.
(d) Sewerage scheme - Calingiri	to be used to maintain and improve the Calingiri sewerage scheme.
(e) Sewerage scheme - Yerecoin	to be used to maintain and improve the Yerecoin sewerage scheme.
(f) Refuse site maintenance	to be used to fund future refuse site development.
(g) Building maintenance	to be used for long term maintenance of Shire buildings.
(h) Infrastructure	to be used for future infrastructure development to ensure long term Shire sustainability.
(i) Gymnasium	to be used for future purchases and replacement of gymnasium equipment.
(j) Unspent grants reserve	to be used in accordance with grant agreements.

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**28. TRUST FUNDS**

The Shire did not have any funds held at balance date over which it has no control.