



# SHIRE OF VICTORIA PLAINS

ANNUAL REPORT  
2023 – 2024



SHIRE  
VICTORIA  
PLAINS



SHIRE OF  
**VICTORIA PLAINS**  
ADMINISTRATION OFFICES

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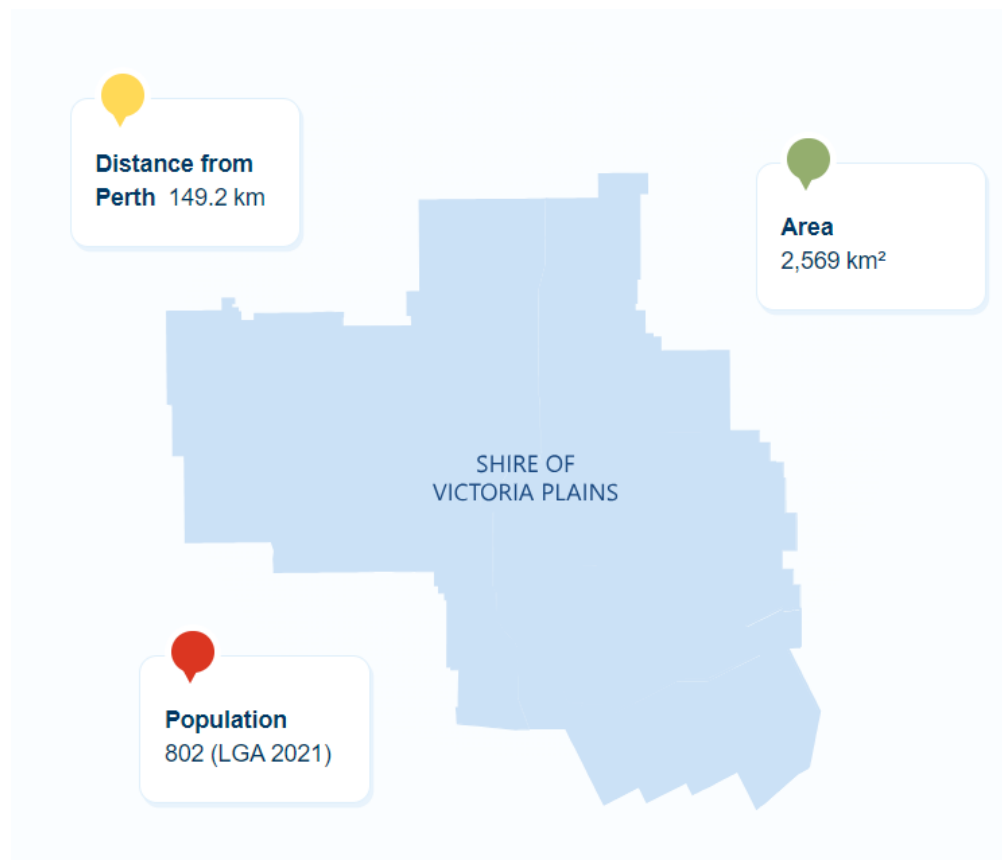
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## THE DISTRICT AT A GLANCE

<b>Population:</b>	802 (2021 Census Data)
<b>Area:</b>	2,569 km <sup>2</sup>
<b>Number of Electors:</b>	544
<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 (23/24):</b>	\$3,510,436
<b>Total revenue (23/24):</b>	\$8,415,239 (57% from capital grants, subsidies and contributions)

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, Yerecoin 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 2024



2024  
Community  
Citizen of the  
Year Award  
Scott Metcalf

2024 Award  
for Active  
Citizenship  
Yerecoin  
Market





# OUR COUNCIL

## SHIRE PRESIDENT'S REPORT 2023 - 2024



It was a year of stability and consistent growth during the 2023-24 financial year at the Shire of Victoria Plains.

Council has been pleased to work with our CEO, Sean Fletcher, as we continue working on our strategic plans. We have lifted our focus above the day to day and have found time to look ahead.

The Shire has collaborated with surrounding local governments to lobby the major topics. Victoria Plains took the lead regarding the Wheatbelt's application for key worker housing, as we progressed plans on the Edmund Street housing development. Via the Avon Regional Organisation of Councils (AROC) we joined many other regional councils in opposing the Federal Government's phase out of live sheep exports. Via the Shire's Local Emergency Management Committee, we lobbied the telecommunication providers for a better standard of communication during power outages.

A focus on external grants has allowed our Shire to plan for our future needs. We received \$230,795 in funding that will allow us to install sorting sheds and bins for e-waste and we also received \$135,000 to install concrete bays and skip bins at each location for the management and diversion of construction and demolition material. The Shire also submitted an application for funds to complete a shire wide water strategy. We look forward to using and acquitting these grant funds as we progress into the next financial year.

Our community are the heart of Victoria Plains.

Summer storms brought significant fire activity, and our brigades and local volunteers did what they do best, under the leadership of our Chief Bush Fire Control Officer, Gavin Halligan and Deputy Simon Forrester. Your Council continues to lobby for the higher standards of firefighting resources.

Our seven communities across our shire are filled with passionate volunteers. This Shire continues to develop MOU's and working relationships with community groups, acknowledging their resource. To support these groups, the Shire reignited the Community Budget Grants, helping several small-scale projects to come to fruition.

On Australia Day we honoured our Community Citizen of the Year, Scott Metcalfe and we were all devastated to hear of Scott's passing just a couple of months later. The Yerecoin Markets have become one the best regional markets in WA, and the Shire acknowledged the years of work put in by Nicky Brennan and her team via the Active Citizen Award for an Event.

Local Government Elections were held in Oct of 2023 and the number of Council representatives was reduced from seven to five. I thank our community for electing me to Council for my third term of four years. Cr Rebecca Johnson was elected as a new Councillor, joining the sitting members of Cr David Lovelock, Cr Suzanne Woods and Cr Stephanie Penn. It was an honour to be re-elected by the Council as Shire President and I thank Cr Woods for her support in taking on the role of Deputy

Shire President. We saw the retirement of Cr Neville Clarke in Oct 2023, and I give my sincere thanks for his contribution to Council and his support to me during his time as Deputy Shire President. The election process saw Jim Kelly and Gary O'Brien defeated during the community voting process, and we thank them for their contribution to the Shire during their time on Council.

In my ninth year on Council, I can honestly say I'm excited about the future of Victoria Plains. Our location, sound industries and our ability to influence the mega trends puts us in the box seat for growth. The Shire of Victoria Plains Council will be working hard to steer that growth towards the best possible outcome of our local government district.

Cr Pauline Bantock.  
**Shire President**

## COUNCILLORS



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**Cr R (Rebecca) Johnson**

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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 18 December 2024) 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 held the 2022-23 Annual Meeting of Electors in February 2024 at the Calingiri Emergency Services Building that included 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. An ordinary election for Local Government was held in October 2023 with Cr Rebecca Johnson being elected to Council. This election also introduced 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 was also introduced. With this, three former Councillors retired, Cr N Clarke, Cr J Kelly and Cr G O'Brien, whose service and dedication to the Shire, over a long time with passion and commitment, are remembered with thanks from all those who worked with them on many occasions for the betterment of the Community.

The next local government ordinary elections will be held on 18 October 2025.

## **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 2023 Local Government Elections, Council resolved the committee memberships as follows:

## **COMMITTEES OF COUNCIL**

### **Audit Committee**

Members Cr P Bantock, Cr S Woods and Cr D Lovelock

Deputy Members: Cr R Johnson

### **Behaviour Complaints Committee**

Members Cr P Bantock, Cr S Woods, Cr D Lovelock

Deputy Members All other Elected Members

### **Bush Fire Advisory Committee**

Members Cr P Bantock

Deputy Members Cr S Woods

## **DELEGATES TO OTHER BODIES**

### **Anzac Commemorative Advisory (Working) Group**

Members Cr P Bantock, Mr S Fletcher, Mr G McGill, Mrs Joely Howard

### **Local Development Advisory Panel**

Members Cr P Bantock, Cr S Woods

Alternate Members Cr D Lovelock, Cr R Johnson

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

Delegate Cr P Bantock

Deputy Delegate Cr S Woods

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

LEMC Chair Cr Bantock

LEMC Deputy Chair Cr S Woods

Other Delegates Cr D Lovelock Cr R Johnson

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

Delegate Cr D Lovelock

Deputy Delegate Cr S Woods

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

Delegate - Cr Bantock

### **Rural Water Council**

Delegate Cr R Johnson, Cr S Penn



## 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>
0	<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%	N/A	100%
<b>Cr S Woods</b>	100%	N/A	100%
<b>Cr S Penn</b>	41%	N/A	0%
<b>Cr D Lovelock</b>	83%	N/A	100%
<b>Cr R Johnson*</b>	100%	N/A	100%

\* Elected October 2023

## 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>
<i>Cr P Bantock</i>	<i>19/10/2019</i>	<i>N</i>	<i>Next Due 26/10/25</i>	<ul style="list-style-type: none"> <li>• <i>Serving on Council</i></li> <li>• <i>Understanding Local Government</i></li> <li>• <i>Meeting Procedures</i></li> <li>• <i>Conflicts of Interest</i></li> <li>• <i>Understanding Financial Reports and Budgets</i></li> </ul>	<i>26/10/20</i> <i>05/11/20</i> <i>03/11/20</i> <i>05/11/20</i> <i>03/11/20</i>
<i>Cr D Lovelock</i>	<i>16/10/2021</i>	<i>Y</i>	<i>Next Due 12/10/27</i>	<ul style="list-style-type: none"> <li>• <i>Serving on Council</i></li> <li>• <i>Understanding Local Government</i></li> <li>• <i>Meeting Procedures (P + E)</i></li> <li>• <i>Conflicts of Interest</i></li> <li>• <i>Understanding Financial Reports and Budgets</i></li> </ul>	<i>12/10/22</i> <i>15/10/22</i> <i>In progress</i> <i>14/10/22</i> <i>15/10/22</i>
<i>Cr S Penn</i>	<i>16/10/2021</i>	<i>N</i>	<i>Next Due 18/04/27</i>	<ul style="list-style-type: none"> <li>• <i>Serving on Council</i></li> <li>• <i>Understanding Local Government</i></li> <li>• <i>Meeting Procedures</i></li> </ul>	<i>21/04/22</i> <i>21/04/22</i> <i>18/04/22</i>

				<ul style="list-style-type: none"> <li>• <i>Conflicts of Interest</i></li> <li>• <i>Understanding of Financial Reports and Budgets</i></li> </ul>	18/04/22 19/10/22
<i>Cr S Woods</i>	<i>16/10/2021</i>	<i>N</i>	<i>Next Due 18/09/27</i>	<ul style="list-style-type: none"> <li>• <i>Serving on Council</i></li> <li>• <i>Understanding Local Government</i></li> <li>• <i>Meeting Procedures</i></li> <li>• <i>Conflicts of Interest</i></li> <li>• <i>Understanding Financial Reports and Budgets</i></li> </ul>	12/10/22 10/07/22 18/09/22 10/07/22 24/05/22
<i>Cr R Johnson</i>	<i>21/10/23</i>	<i>N</i>	<i>Next Due 6/103/29</i>	<ul style="list-style-type: none"> <li>• <i>Serving on Council</i></li> <li>• <i>Understanding Local Government</i></li> <li>• <i>Meeting Procedures</i></li> <li>• <i>Conflicts of Interest</i></li> <li>• <i>Understanding Financial Reports and Budgets</i></li> </ul>	26/06/24 17/01/24 06/03/24 18/04/24 23/07/24

*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 2023-2024

Once again, I am very pleased to say that the 2023-2024 Annual Report shows how my management team, along with their staff have been able to continue rolling out the Strategic Community Plan, the decisions of Council in a timely fashion, improving the Shire's overall service delivery and the continued strengthening of our financial position.



From a good governance point of view, the Shire has continued its strong showing regarding its level of compliance along with much stronger risk and financial management. The annual audit was again highly successful. This includes a dedicated risk register, much improved risk profiles and dashboard and staff using risk management principles more effectively, especially in reports to Council. The Shire's Compliance Audit Return for 2023 was 100%. The Shire has continued to manage its cyber risks effectively and meet its reporting obligations under the Long Term Financial Plan.

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: supporting/promoting seniors, community events and grant funding opportunities as well as achieving the footpath program. We successfully caught up and delivered the deferred stages of the WSNF Mogumber Yarawindah Rd project (9kms of works), addressed water issues at Piawaning (improvements to the ROP), Calingiri (CWSP Application to upgrade Gouge Rd Bore) and Gillingarra (temporary fix and funding application submitted to replace emergency water supply tanks), completed year two of the plant replacement program and finished off the Bolgart Caravan Park improvements. The mapping of the Shire's cemeteries was completed and Chronicle (on-line register for the Shire's cemeteries was launched).

Key priorities for me has been to develop the new Economic Development Strategy and to seek and secure funding to develop key worker housing in the Shire.

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 closed out many legacy issues, continued to make key improvements and achieved strategic priorities in a realistic way. I look forward very much to what 24/25 brings as we begin to implement key strategies under our new Economic Development Strategy and the Sport and Recreation Master Plan. We will continue to juggle the new requirements under the changes to the Local Government Act and Planning and Development Act 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 2023/2024 with \$937,235 in cash and cash equivalents.

Whilst this is a reduction from the previous financial year, the shire has reduced its legacy contract liabilities (e.g. grant money received) by 42% and has cashed backed the remaining 58%. What this means is when those grant funded projects are completed, the monies to fund it are not taken from general revenue (Municipal Fund). This is an important point as placing all monies into general revenue can create an illusion of a 'cashed' up bank account when in actual fact, there are conditions on what some of that money must be spent on.



The shires surplus was a modest \$100,993 and as in the previous financial year, managed to turn around the budgeted deficit of (\$58,888). This was primarily to finding some savings in operations and the Grants Commission payment which gets deposited on the 30 June, always making it difficult to budget for.

The Audit Report for 2023-24 again had no findings to report but the Management Report did highlight some areas for improvement and addressing. There were four (4) findings, two (2) moderate and two (2) minor. Three of these are easy to address and the remaining one, which is minor, I envisage will be with the shire for at least 7 years as all options to address have been exhausted.

## RESERVES

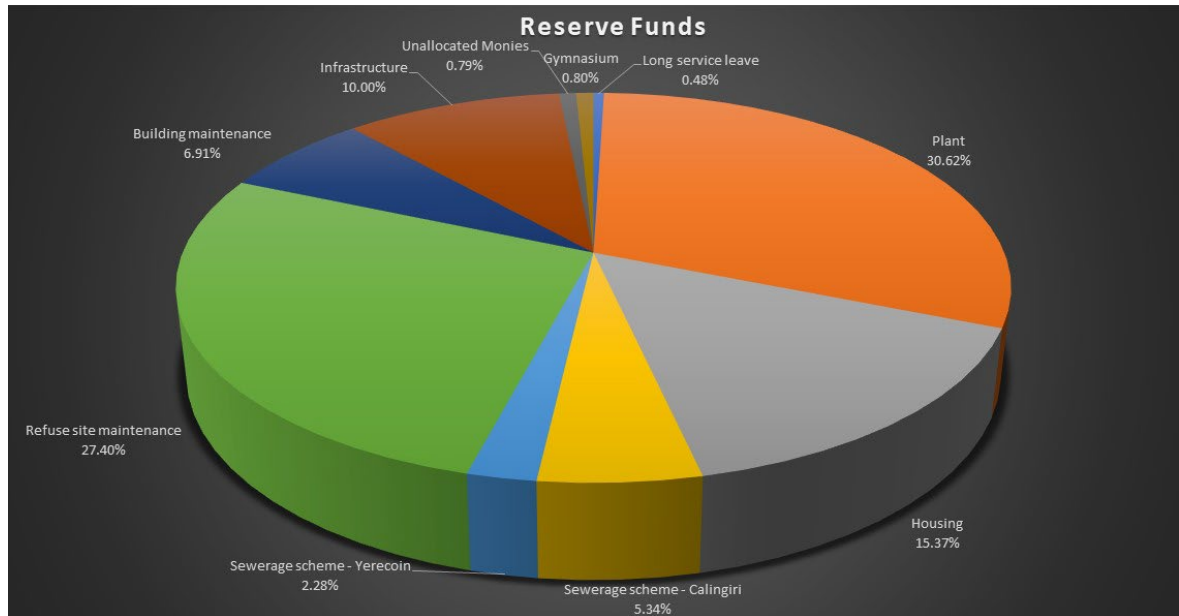
The Reserve accounts are Restricted Cash Assets, created for specific purpose to fund the future projects.

The 2023-24 budget forecast a closing balance of \$1,000,411 against an actual closing balance of \$968,922. The reason for the reduction in the forecast was the need to use more of the Plant Reserve as some Grant Funding for Plant Purchase was not successful and needed to be offset. Ironically, this same grant funding was successful in 2024-25, which in effect will return this money back into the Plant Replacement Reserve account.

Additionally, the planned transfer of \$46,000 from the Housing Reserve was not required which assisted in reducing the impact on the overall balance.

It is expected that Reserve balances will reduce over the next few years – this is planned as the Plant Replacement Program completes its full cycle, the shire benefiting from up-to-date equipment, better trade in values, less maintenance costs and less down time in repairs.

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



## BORROWINGS

As at 30 June 2024 the shires outstanding loan balance was \$1,608,297 in accordance with the budget. Overall, the shire still has a relatively low borrowing liability compared to other shires and the major loan – Plant Replacement, continues with the aggressive plan to be paid off, now within six (6) years which will minimise loan interest costs.

## REVENUE AND EXPENSES

The Shire's operating revenue in the Statement of Comprehensive Income for the 2023-24 Financial Year was \$6.079 million, expenditure, \$8.553 million, an operating loss of (\$2.454 million). It should be noted this includes non-cash items such as depreciation (\$3.444 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 2024 the following summary is provided:

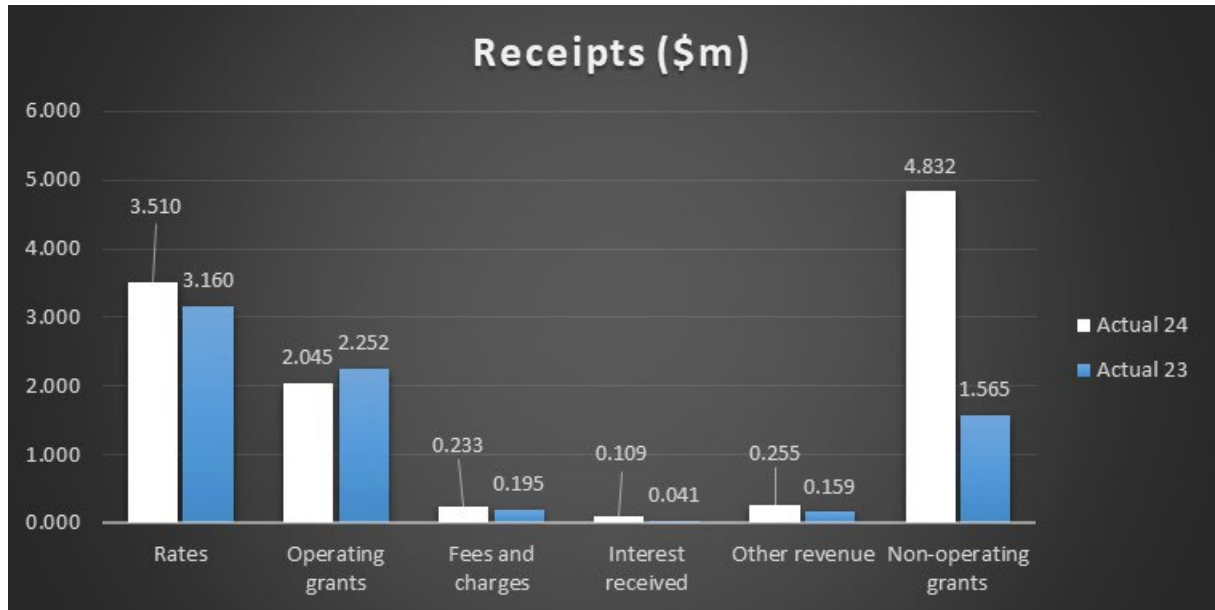
- Operating Funds of \$5.444 million including \$3.527million from rates.
- Operating Expenditure of \$5.067 million including \$2.470m expended on materials and contracts.
- Non-operating Grants and subsidies of \$4.832 million.
- Capital Expenditure of \$6.833m.

The net decrease in cash held of \$1.315 million illustrates the shire in 'catch up' mode as completes legacy activities whilst maintaining a healthy bank balance.

From the Statement of Financial Activity (formerly the Rate Setting Statement), the following information is provided;



## Revenue



As a comparison from end of financial year 2022-2023 and 2023-24 the following is highlighted:

### Rates:

Increase was in line with the budget and rating strategy as the shire implements re-alignment in what has been demonstrated as an overall under-rating for a number of years.

### Operating Grants:

A significant reduction in Grants Commission revenue which fluctuates from year to year. The variance is really an 'unknown' until the monies are paid, of recent times at the 30 June which notably effects cashflow.

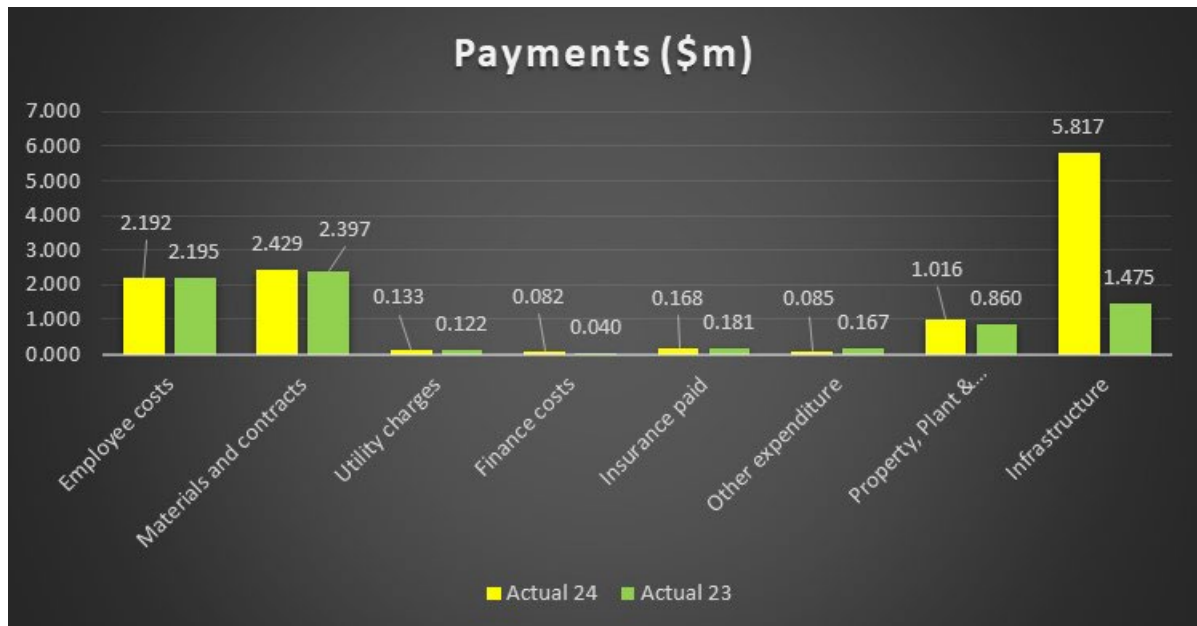
### Interest Received:

Strong financial management of some additional income streams where cashflow is managed and term deposited utilised for periods of excess cash during the financial year.

### Non-Operating (Capital) Grants:

A significant increase in Capital Grants from 2023 indicating the shires accelerated capital program on legacy projects, as well as the current year which triggered the ability to claim grants and reduce contract liabilities.

## Expenses



#### Employee Costs:

Remained stable between the two years reflecting a stable workforce despite the cost of living experienced throughout Australia. The shire was able to drive some efficiencies whilst not compromising on staff remuneration.

#### Materials and Contracts:

Depicts a relatively stable outcome over two successive years illustrating no blow out in costs, no excessive spending and arguably efficiencies gained given the economies increase in costs in the financial year.

#### Property, Plant and Equipment:

Relatively stable over the two financial years indicating responsibility in managing the Plant Replacement Program and undertaking capital purchases where required.

#### Infrastructure:

A significant difference in the two financial years indicating major road expenditure on the Mogumber-Yarawindah Road where legacy and current sections were completed on time and under budget which was a major achievement. This occurred whilst also completing Phases 1, 2, 3 and 4B of the Local Roads and Community Infrastructure (LRCI) Program and final program of Roads to Recovery.

### CAPITAL EXPENDITURE

The capital program for 2023-24 was substantially completed and where there was a variance against budget, it was because it came in under budget or grant funding was not successful. To put this into numbers, \$1,016,017 was expended on Property, Plant and Equipment and \$5,817,454 was expended on Infrastructure.

## **Property, Plant and Equipment**

Expenditure included:

- 9T Tip Truck - \$265,418
- Track Loader / Forest Mulcher - \$130,777
- Oval Pump System - \$63,771
- Water Tanker - \$44,627
- Mogumber Hall Roof - \$98,502

## **Infrastructure**

Expenditure included:

- Mogumber-Yarrowindah Road - \$3,166,657
- Calingiri - New Norcia Road Intersection - \$457,520
- Toodyay - Bindi Bindi Road North - \$843,379
- Total Road Construction - \$5,350,864
- E-Waste Transfer Station - \$209,475
- Parker Road Bore - \$33,780
- Piawaning Desalination Bore / Plant - \$105,049
- RV Dump Point Bolgart - \$17,478
- Bolgart Caravan Park Toilet Block - \$43,968
- Yerecoin Footpaths - \$30,677

## **OTHER**

Two other major milestones not highlighted in the financial statements but highly important has been the implementation of the new Enterprise Resources Planning (ERP) computer system and Sport and Recreation Master Plan (SRMP).

### **ERP**

The Shire Finance and Administration team embarked on implementing the new system in September 2023, after a robust Request for Quote process to replace the current system that had served the shire well but, was probably ten years past its use by date. The implementation had an aggressive timeline of twelve (12) months and was a significant challenge to staff who were required to maintain the current system for operations and concurrently, data cleanse, train and implement the new system. The team effort was outstanding completing this in September 2024 in time for rates.

For context, it is rare for a change of this magnitude to be completed in this timeframe. Other shires implementing the same system have taken more than two years, others are still trying to do it.

## SRMP

After considerable consultation with stakeholder and some delays due to other operational requirements such as the ERP, this plan has now been completed and adopted, albeit in the October 2025. This is a major milestone for the shire where this document will be a cornerstone for successful grant funding, will dovetail into higher order documents and will see some considerable quick wins in 2025.

## CONCLUSION

The 2023-24 financial year reflected a consolidation of the shire's finances culminating in the completion of legacy capital projects con-currently within year projects. The team can now concentrate on the current and future year activities and planning with less focus on historical issues that needed to be dealt with.

I am particularly proud of my team's effort in implementing the ERP system – this is a once in 25 year project and the effort was enormous to get it done which should not be underestimated. The shire is now set up with a Microsoft system that because of this platform will easily and seamlessly integrate with most products as technology changes.

Concurrently we achieved the SRMP – something that has been lacking in the shire for some time and some sentiment of another plan that will gather dust on a shelf. Whilst there may have been some conjecture on the contents, I sincerely appreciate the feedback from stakeholders and the shire will see those quick wins implemented because we planned for it in 2023-24.

My team continues to tick off big milestones in the shire and whilst I may be bias, I would argue this has been one of the most successful periods in actually achieving outcomes. This only happens because the team is dedicated, collaborative and laser focused on doing their best for the shire.

I thank you sincerely.

Mr Colin Ashe  
**Deputy Chief Executive Officer**

## **COMMUNITY DEVELOPMENT**

This was my first year in the role as Community Development Officer. I have learnt many things along the way and have had the privilege of working with so many of our wonderful community members on different projects. This has been a busy year with some great projects that we have all managed to achieve.

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

### **Australia Day 2024 funded by National Australia Day Council - \$15,000**

- \$10,000.000 on the event activities and expenses for the day  
\$5,000.00 towards the indigenous cultural aspect  
This event was held at the Calingiri 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, bouncy castle, bucking bull inflatable and lawn games.
- This event went for a full day with lunch, dinner and refreshments for sale through the Calingiri Sports Club.
- Entertainment was also provided with live music from two different bands in the afternoon and nighttime.
- Yued members attended performing Welcome to Country, Yarning Circle and also donating a painting that was done on the day with everyone having the chance to leave their handprint on the canvas as a form of unity amongst cultures.

### **Thank A Volunteer Day Funded by Volunteering WA - \$1,500**

- A day to thank all our volunteers and show our appreciation for what they do for our community.
- Morning tea was supplied for all Shire Volunteers who could attend as well as a certificate and a pen.

### **Regional Traineeship Program - \$38,000 Funded by Department of Primary Industries & Regional Development**

- The available Traineeship position was advertised and applied for from interested parties wishing to do their Certificate 2 in Civil Construction.
- This program provides a great opportunity for residents in our Shire (especially teenagers just finishing high school) to be able to not only get into the workplace, but to learn a new skill at the same time.

### **Seniors Week Bingo Morning Tea funded by COTA WA - \$750**

- This event was held at the Bolgart Hall in December 2023 with approximately 30 seniors attending.



**CBH Grass Roots Movie Night – \$2,767**

- Outdoor Cinema hired for screening of the Nutcracker & The Four Realms movie at the Calingiri Sports Pavilion.
- Calingiri Progress Association sold popcorn and refreshments on the night.
- Food van attended for residents to purchase dinner.

**Shire of Narembeen CRC SOCK Week Program - \$1,050**

- This was to raise awareness through promotional material and events/activities regarding road safety.
- Hosted a morning tea and our local mechanic from KA Tyres & Battery's attended to provide free basic vehicle checks and battery checks.

**Northern Suburbs Community Legal Centre World Elder Abuse Awareness Day - \$3,000**

- Raise awareness to our community around Elder Abuse and how we can stop it.
- Hosted this event as a Christmas in July and information session for seniors.
- Had a representative from Advocare attend.
- Lunch and refreshments were provided.

**E-Waste Infrastructure Sorting Sheds and mobile Stillages - \$230,795**

- Grant was applied for as a stage of the Shires larger Waste Facility upgrade project.
- Grant funding was to provide sorting sheds and mobile stillages at all 3 waste facilities to assist in sorting of household rubbish.

**The LBW Trust & FOLA Country Library School Holiday Science Alive Activity - \$1,408**

- This grant was applied for and successful in 23/24 FY with completion of the school holiday activity in October 2024 school holidays.

**The following grants were successfully applied for in 23-24 for completion in 24-25.**

**National Disaster Risk Reduction Forestry Mulcher & Skid Steer - \$91,137**

- This grant was applied for and successful in 23/24 FY with completion of the purchase of the new equipment in 24/25.

**WasteSorted Infrastructure Grants 23-24 Concrete Bunkers - \$135,000**

- This grant was successfully applied for in 23/24 FY. Completion of this project is for 24/25 FY.
- Installation of concrete bunkers for the sorting and storage of waste products.

- Concrete bunkers to be installed in all 3 waste facilities within the Shire.

**Department of Water & Environmental Regulation – Community Water Supplies Program Strategic Water Plan - \$67,290**

- This funding is to have a Strategic Water Plan created for the Shire to assist with future water sources and infrastructure needed but also to depict our current water sources and infrastructure.

**Department of Water & Environmental Regulation – Community Water Supplies Program Mobile Water Tank - \$16,800**

- Project is to design and draft plans to construct a mobile water tank that can be built into an existing truck/trailer body.
- Used as back up emergency firefighting water.
- Capable of carrying 2,500 litres
- Has its own pump and hoses.
- Used for compliancy during total fire bans for jobs classed as hot works.

**Department of Water & Environmental Regulation – Community Water Supplies Program Calingiri Community Water Upgrades - \$78,347**

- Replace and upgrade the water tanks located on Goudge Road.
- New tanks hold larger volume of water.
- Tanks store water from the Parker Road bore and supply water to the standpipe for emergencies and also to the sports pavilion in Calingiri for watering of public spaces.

**Department of Water & Environmental Regulation – Community Water Supplies Program Goudge/Parker Rd Bore Redevelopment - \$92,144**

- Redevelopment and construction of the Bore that feeds the community/emergency water for Calingiri.

**Katrina Humphries  
Community Development Officer**

**EMERGENCY SERVICES**

This year has continued to strengthen the Shire of Victoria Plains' commitment to enhancing emergency preparedness and resilience. Our efforts have focused on improving our operational capabilities, refining our response strategies, and ensuring that both our volunteers and the broader community are equipped to handle emergencies effectively.

A key achievement this year has been the full implementation of our Bushfire Operating Procedures, which now include minimum training standards for all volunteers. This ensures that every member of our bushfire response team is equipped with the necessary skills and knowledge to operate safely and effectively. Additionally, our Rural Fire Awareness training is now available online for farm responders and spontaneous volunteers, providing 24/7 access to critical information.

The Shire has made significant strides with the installation of five fire weather stations, which are now fully operational and providing real-time data to improve decision-making processes. This technology enhances our ability to assess fire conditions and implement or revoke harvest bans with greater precision, minimizing the impact on our farming community.

In response to the growing complexity of emergency situations, we have restructured our emergency management team. This year, we transitioned from a Community Safety Officer to an Emergency Management Officer, a role more aligned with the increasing demands of our emergency management framework. Alongside this, we have introduced a thermal drone to enhance our bushfire response capabilities, allowing for more accurate assessment of firegrounds and improved situational awareness.

We have continued our proactive mitigation efforts, completing works in Bolgart, Calingiri, Piawaning, and Mogumber, with plans for further mitigation activities in the coming year. These efforts are critical in reducing bushfire risks and protecting our community from the increasing threat of longer, drier summers.

Our Local Emergency Management Committee (LEMC) has merged with Wongan-Ballidu, creating a more streamlined and productive emergency management network. This collaboration enhances our ability to coordinate resources, refine response plans, and engage in joint training exercises with other agencies.

As always, we remain committed to ensuring the safety and well-being of our community. Our ongoing efforts to enhance our emergency management capabilities are designed to make the Shire of Victoria Plains a safer and more resilient place for all.

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

Nicholas Parry  
**Community Emergency Services Manager**

## WORKS AND SERVICES

The Works and Services team have been fortunate to be part of a successful program in delivering varied projects to the community to the value of \$7M over the year.

This has been achieved using local staff and specialist contractors to fulfill the multiple different projects from civil roadworks to infrastructure such as the RV dump point at Bolgart Caravan Park. The Works and Services team deliver these projects utilising the following Methods and processes:



### 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. These works often include specialist contractors and equipment such as stabilising machines, asphalt layers and GPS controlled graders.

#### Parks & Gardens

Construction and maintenance of Councils sporting fields, passive parkland areas, road verges, streetscapes and street trees. A major upgrade to the Calingiri oval pumping system has improved the overall aesthetics and usability of the sportsfields for the local teams.

#### Plant

The plant replacement program continues with replacement equipment such as tandem trucks, TAG trailers, vehicles and associated equipment. With the following purchases:

Maintenance costs for repairs are reducing each year with a more reliable fleet that overall reduces costs but also down time allowing a better delivery to the community for the services we deliver.

#### 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.

Works have commenced with further recycling initiatives which will be implemented in the coming year.

### **Customer works requests**

A new system has been implemented that allows for the Works team to follow through on customer requests more thoroughly. These trends in requests are tracked to determine how we may improve or allocate resources to the needs presenting themselves.

### **Staff**

Staff in the Works team are based in Calingiri at the Edmonds St Depot. For those that need to visit this site, you will need to make an appointment to gain access. This worksite is not a publicly accessible area and is controlled by a remotely operated entrance gate.

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 2023/24 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
- Other State Departments and funding bodies

### **SUMMARY**

The 23/24 financial year delivered projects that had been backlogged for some time. This included Mogumber Yarrowindah works, Blackspot project at Caraini East Rd and the commencement of the New Norcia- Toodyay Bindi Bindi intersection.



With support from the entire team, this was achieved within budget and allowed for a small surplus to be realised.

This approach will continue in the coming year with further improvements to the community benefit from well-maintained infrastructure and response to the changing needs of the users.

Silvio Brenzi  
**Manager, Works and Services**

## **REGULATORY SERVICES (ENVIRONMENTAL HEALTH, BUILDING AND PLANNING SERVICES)**

### **ENVIRONMENTAL HEALTH**

During the last twelve months, the Consultant Environmental Health Officer managed the following public and environmental health issues and responsibilities;

#### **Legislation**

- **Roll-out of Stage 5 – Public Health Act:**

CEHO was involved in various information sessions for the roll-out Stage 5 of the Public Health Act. During stage 5, local government enforcement agencies are to shift from the Health (Miscellaneous Provisions) Act 1911 framework to the Public Health Act 2016 for:

- public health planning;
- public health policies;
- local laws;
- local government reporting and registration; and
- licencing.

Phase 5A, the first phase of the implementation process, commenced on 4 June 2024. This Phase is to include:

- Replacing some low-risk public health regulations with guidelines;
- Introducing improvement notices and enforcement orders to provide enforcement options for non-compliance such as infringement notices, enforcement orders or prosecution.

The CEHO initiated a review of the Shire's current Health Local Law in anticipation of these changes.

- **Public Health Plan**

The CEHO prepared a preliminary draft of the Shire's Public Health Plan. The Plan aims to ensure that public health is effectively promoted and protected within the Shire. Finalisation of the draft for community input is on hold while the Department of Health prepares the State's new public health plan, which must be finalised and published by 4 June 2025.

The Shire's Draft Plan will then be reviewed to confirm that it is consistent with the State public health plan before it is released for comment. The Plan must be prepared and published by 4 June 2026.

In addition to those regulatory responsibilities, the following activities were undertaken;

- Inspected the Shire's (and other) public buildings to assess compliance with the Public Buildings statutes
- Inspected caravan parks and camping grounds including holiday accommodation venues
- Licensed and inspected food premises, stall holders and mobile food vendors operating in the Shire
- Managed over 20 recalls of various food products
- Conducted inspections and surveillance of the Shire's three refuse sites
- Vetted and approved event management plans for various public events held throughout the Shire
- Approved and inspected effluent disposal systems for new developments
- 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
- 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 Sites**

- Periodic inspections were carried out at the Shire's 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.
- An amendment to the Bolgart site was prepared, to address the requirements for the installation of sampling bores and other minor changes including the diversion and storage of e-waste.

- **Waste Management Planning**

The review of the Shire's waste management systems continued, and the draft Waste Plan was updated. Investigation continued into the various options for managing waste within the Shire.

## **Environmental Health**

- **Food Premises**

All food premises within the Shire remained in compliance.

- **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 or public building compliance issues were experienced at any event.

- **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.

Some issues relating to licence compliance were investigated during the year by the state health and environment agencies and representations made by the CEHO to those agencies have resulted in improved communications with the relevant officers and notifications to the Shire in advance of deliveries of the biosolids, including paddock locations and dates.

## **BUILDING SERVICES**

During the 12 months, there were some changes in this service area with the Consultant Environmental Health and Building Surveyor (EHOBS) taking on the management of the Building Services (including building maintenance and building approvals) activities.

While the approval of smaller domestic-type building applications and the administration of all applications and approvals was still managed in-house, building approvals requiring certification were processed offsite in a contracted arrangement with an adjacent local government.

- **Building Matters**

The EHOBS had responsibility for the following building-related activities during the reporting period:

- Assessment of building applications for compliance with the National Construction Code of Australia and relevant Australian Building Standards.
- Facilitating the issuing of Building Permits for Class 1 & 10 buildings.
- Processing and issuing of Demolition Permits including ensuring the removal and disposal of asbestos complied with the Public Health Act 2016 and Work Health and Safety Act 2020 of WA.
- Building maintenance of the Shire's buildings, particularly in relation to capital works or significant maintenance items.
- Bi-annual staff and aged persons housing inspections and reporting.
- Review and updating of the Shire's Building Register, including capture of historical records.
- Submission of monthly reports on building activity in the Shire to the Department of Mines Industry Regulation and Safety's Building Commission.
- Compliance inspections of private swimming pools safety barriers including fencing, gates and access points.
- Maintaining 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.

- **Building Approvals/Permits 2024**

The Shire processed 13 building applications in 2024 for a construction value of approximately \$11,913,000.

## **PLANNING**

- **LOCAL PLANNING SCHEME**

During the period 1 July 2023 to 30 June 2024 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 \$2,501,045 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

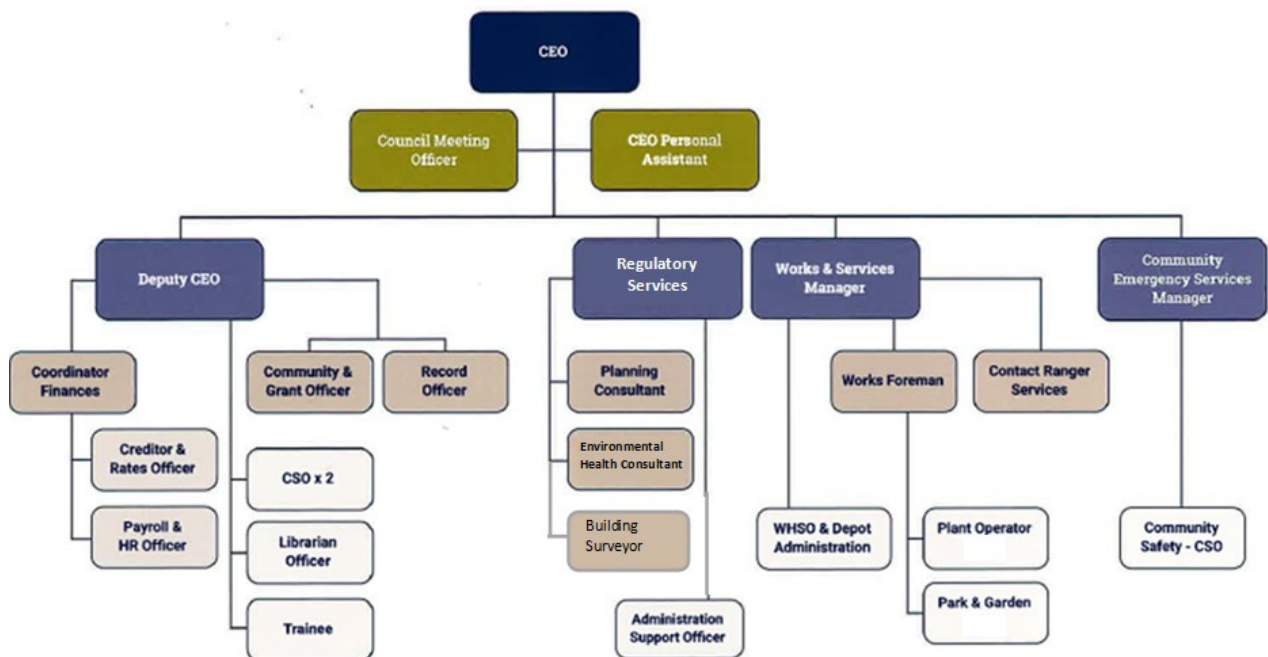
Administrative Tribunal or the Supreme Court challenging Council’s decision or any conditions imposed.

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 continued to improve 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	30 June 2024
\$120,001 - \$130,000				1	
\$130,001 - \$140,000	1	1	1		
\$140,001 - \$150,000				1	3
\$150,001 - \$160,000					
\$160,001 - \$170,000				1	
\$170,001 - \$180,000					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 2023. There were no public interest disclosures during 2022/2023.

### 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 2023/2024 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 2023/2024. 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 accordance with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan (RKP) that is approved by the State Records Office (SRO). This plan applies to all employees, councillors, and contractors.

The Record Keeping Plan serves as the primary means of providing evidence of compliance with the Act and implementing best practices for record keeping within the organization. As stated in Section 17 of the Act, the Shire, councillors, and staff are legally obligated to adhere to the actions outlined in the plan.

The Shire is dedicated to managing records in accordance with legislative requirements and best practices.

The Record Keeping Plan was recently reviewed in the second half of 2021/2022 and the review report was submitted to the State Records Commission in November 2021. This plan is now valid until November 2026.

### **Evaluation of Recordkeeping Systems**

Evaluation of the shire's recordkeeping system was conducted in 2020/2021 and as a result, Synergysoft Central Records in 2021. This led to various modifications in processes aimed at enhancing recordkeeping and minimizing the amount of information stored outside of the recordkeeping system. Recently we have successfully transitioned to a new Cloud-based SharePoint record system, which was implemented in March 2024. Historical records from SynergySoft have been retained in the Archive as a read-only database. Additionally, new procedures have been implemented.

### **Recordkeeping Training Program**

When new staff commence, they are provided with record keeping training and given record keeping procedures. The Records Officer provides ongoing training to all staff on a regular and as-needed basis.

## **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 (1) application for FOI during 2023/2024. This application was completed within the legislative timeframe of 45 days.

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

During the 2023/24 year, the Shire Council adopted the new Disability Access and Inclusion Plan 2023 – 2028. This Plan is in place to make sure all standards of disability access and inclusion are being met within the Shire including buildings, events, newsletters, and employment to name some of the areas.

Some of the actions undertaken by the Shire within the 23/24 financial year included:

- **Services and Events**
  - Develop event planning guidelines to enhance the degree to which events and activities are accessible for people with disability and their families/carers.
  - Promote the guidelines to Shire staff, community event planners and other agents of the Shire.
- **Building and Facilities**
  - Ensure that all new Shire infrastructure and re-development works are designed to enhance access and inclusion.
  - Develop guidelines which articulate how the Shire will address the responsibilities to ensuring accessibility is provided, as far as practicable, in all Shire infrastructure.
- **Information**
  - Provide information in alternative formats upon request and on the website.
  - As part of the Shire's ongoing website monitoring and improvements, review and update documentation available through the website, such that it aligns with the DAIP.
- **Quality of Service**
  - Identify and deliver additional training that is suitable for particular staff and volunteers based on their roles, to encourage inclusive and accessible service delivery. For example, simulated experiences/training in relation to accessibility, and training in neurodiversity for customer-focussed roles.
- **Complaints and Feedback**
  - Improve internal systems for tracking and reporting on customer feedback (including the annual customer satisfaction survey) relating to disability access and inclusion.
- **Public Consultation**
  - Facilitate opportunities to build and maintain relationships with community and key stakeholders that can guide and support the work of the Shire in the disability space.
- **Employment**
  - The Shire continued its practice of employment or contract of particular personnel with disabilities.
- **Capacity Building**

- Support residents to access information regarding services including the National Disability Insurance Scheme and Mental Health supports.
- Work with local businesses, services, and organisations to enhance accessibility of facilities, including parking and pathways.

The Shire will continue this work throughout future years, to ensure that our Shire remains as an inclusive environment for all to enjoy, participate in and feel included.

## SHIRE FACILITIES



**Artwork in Yerecoin – Tammi De Rooy**

### **Shire Library**

28 Cavell Street, Calingiri

Phone: (08) 9628 7004

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

### **Calingiri Recreational Hall**

Yulgering Road, Calingiri

Phone: (08) 9628 7004

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: Kim Allison on 0490 035 156 or the Shire on 9628 7004.

Progress Email: [bolgartprogress@gmail.com](mailto:bolgartprogress@gmail.com)

Library 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 – Carolyn Robinson on 0428 306 257

**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

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

**Gillingarra Recreation Hall**

Bindoon Moora Road, Gillingarra

For information or bookings contact - Gillingarra Sport and Recreation Club, President: Hayley 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)

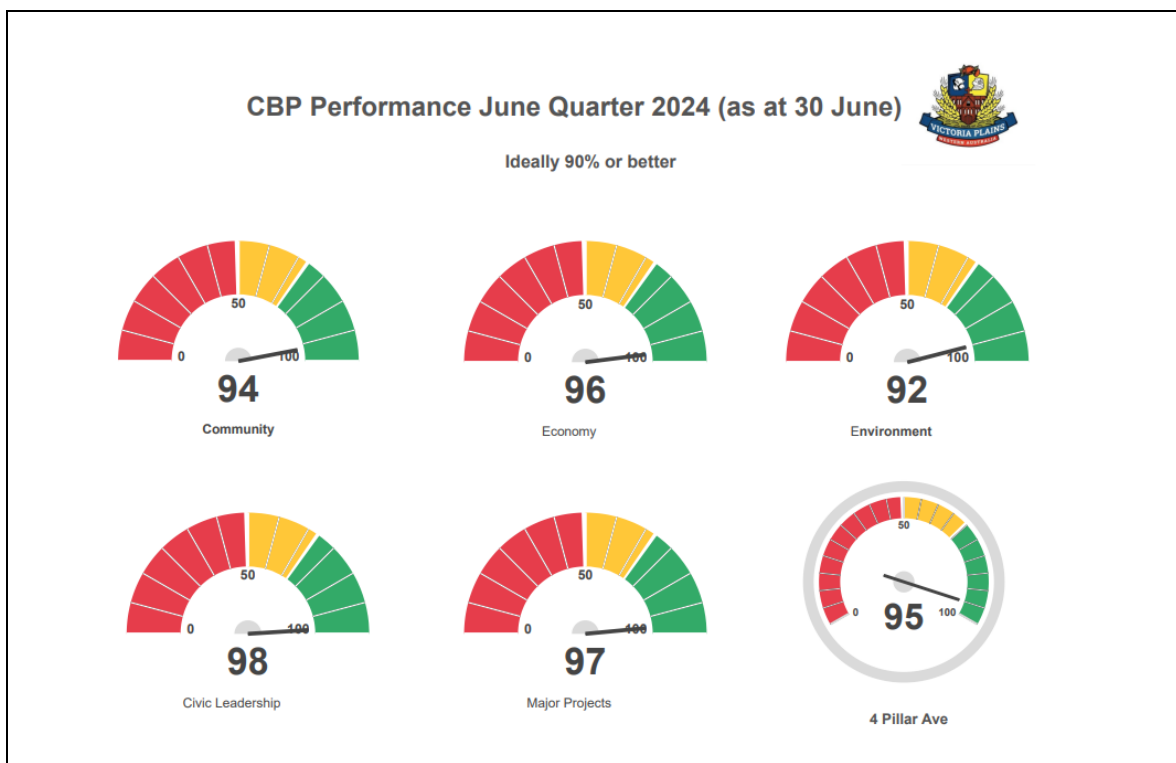
Council adopted the new Strategic Community Plan on 3 August 2022 and the Corporate Business Plan (or Implementation Plan) on 26 April 2023. The strategic priorities are as follows:

<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?

The Shire demonstrated very strong performance regarding its Corporate Business Plan (Implementation Plan) – the Strategic Community Plan in action. The Shire's performance across the four outcome pillars and regarding its major projects are summarised in the following dashboard:





### Community

The Community Outcome (94%) has performed at a high level, with 13 projects completed. The Shire successfully supported/promoted seniors, community events and grant funding opportunities as well as achieved its footpath program.

### Economy

The Economy Outcome (96%) has continued to perform strongly throughout 23/24. In all, 14 projects were completed or progressed to the required staged outcome. This included successfully catching up and delivering the deferred stages of the WSNF Mogumber Yarawindah Rd project (9kms of works), addressing water issues at Piawaning (improvements to the ROP), Calingiri (CWSP Application to upgrade Gouge Rd Bore) and Gillingarra (temporary fix and funding application submitted to replace emergency water supply tanks), year two of the plant replacement program and visitor experience improvements re maintained gardens and verges, providing a consistent service re public toilets and finishing off the Bolgart Caravan Park improvements.

### Environment

The Environment Outcome (92%) was able to address the lag experienced through most of the year that resulted from unsuccessful grant applications and overall resourcing. Five projects were completed including the delivery of EHO services and the animal control program. Mapping of the Shire's cemeteries was completed and Chronicle (on-line register for the Shire's cemeteries) was launched.

### Civic Leadership

The Civic Leadership Outcome (98%) has once again performed at a high level. Nine actions were completed, with the remaining four actions close to completion. The Shire was able to meet its strategic planning reporting and attend all regional meetings and associated conferences. The Shire Newsletter has continued to perform well and the Shire met its compliance targets at a very high level (CAR was 100%). The Shire has continued to manage its cyber risks effectively and meet its reporting obligations under the Long Term Financial Plan.

### Major Projects

The Major Projects report tracks and summarises all key projects (including those that have significant costs attached) which may, or may not, be a part of the four strategic outcomes.

As can be seen, the completion rate of 97% is of a very high standard. This includes, the LRCI Program, the WSFM Program, Roads to Recovery Program, Regional Road Group Program and the Calingiri Intersection Re-alignment Project and the Flood Damage Project – AGRN 962.

Of these, the Calingiri Intersection Realignment Project is at 82% due to ARC Infrastructure yet to provide notification of rail crossing works, the Shire needing to reshape the eastern end of the road pavement leading to the rail crossing and formal closure of the Calingiri New Norcia Rd section replaced by the new intersection.

## MAJOR INITIATIVES 2024/2025

For 2024-2025, it is expected that there will be 32 actions undertaken, broken down across the four strategic pillars as follows:



# Strategic Community Plan / Corporate Business Plan Summary



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- 2.1 Support diverse industry**

  - ✓ Implement Economic Development Strategy (Marketing Plan, Tourism Plan, Industrial Lots)
  - ✓ Continue Advocacy to Improve Telecommunications Networks
  - ✓ Improve Existing Water Supplies – Shire & Water Corp
  - ✓ Improve Shire Housing Stocks – Edmond Street Subdivision
- 2.2 Safe and efficient Transport Network**

  - ✓ WSFN – Mogumber Yarawindah Final Section \$1.4m
  - ✓ Undertake RAV Network Assessment
  - ✓ Truck/Vehicle Parking Bays: Calingiri, Yerecoin, MY Rd
- 2.3 Visitors Experience**

  - ✓ Secure Funding for Edmond Street Caravan Park
  - ✓ Revisit Townscape, Visitor and Signage Plan

# Strategic Community Plan / Corporate Business Plan Summary



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- 3.1 Environmental Health and Waste Services**

  - ✓ Finish e-Waste/Transfer Stations
  - ✓ Continue to Improve Cemetery Aesthetics
  - ✓ Ensure Calingiri Sewerage Ponds are Future Proof
- 3.2 Conservation of Natural Environment**

  - ✓ Implement Bio-Diversity Plan
  - ✓ Implement MAF - \$164,000 & Sign off on \$750,000 3 Year Pilot Program
  - ✓ Undertake Corella Management – Joint AROC Project
  - ✓ Install Animal Pound
  - ✓ Develop & Implement Water Strategy

# Strategic Community Plan / Corporate Business Plan Summary



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## 4.1 Forward Planning

- ✓ Desktop Review of SCP
- ✓ Participation in AROC & Zone Meetings

## 4.2 Communication

- ✓ Develop Council/CEO Communication Agreement (DLGSC Model)
- ✓ Amend Engagement Policy to Reflect Changes to the Act

## 4.3 Proactive and well governed Shire

- ✓ Implement Automated Compliance Calendar
- ✓ Finish Implementation of Asset Management Strategy
- ✓ Implement Minute/Agenda Software
- ✓ Close Out Implementation of Council First

The Shire of Victoria Plains 2023 – 2024 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 2024 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 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

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

### Basis for opinion

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

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

### Other information

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

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

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

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

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

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

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

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

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

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

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

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

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

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Carly Meagher  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
28 November 2024



**SHIRE OF VICTORIA PLAINS**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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

*Our Vision Statement is an expression of what we aspire to ensure the Shire of Victoria Plains is like for the people who live here in the future:*

*The Shire of Victoria Plains  
Many Localities  
One Perfect Lifestyle  
A Place to Grow*

Principal place of business:  
28 Cavell Street  
Calingiri, WA 6569

**SHIRE OF VICTORIA PLAINS  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**


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

**STATEMENT BY CEO**

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

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

Signed on the twenty fifth day of November 2024

  
\_\_\_\_\_  
CEO

\_\_\_\_\_  
Sean Fletcher  
Name of CEO



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),24	3,510,436	3,542,667	3,159,510
Grants, subsidies and contributions	2(a)	2,044,553	1,047,098	2,251,900
Fees and charges	2(a)	233,260	222,749	194,632
Interest revenue	2(a)	108,669	58,019	40,949
Other revenue	2(a)	182,523	151,218	112,004
		<b>6,079,441</b>	<b>5,021,751</b>	<b>5,758,995</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,192,111)	(2,307,701)	(2,194,791)
Materials and contracts		(2,428,618)	(2,347,190)	(2,396,697)
Utility charges		(133,302)	(132,393)	(122,153)
Depreciation		(3,444,080)	(4,273,564)	(4,273,567)
Finance costs		(81,759)	(70,511)	(39,998)
Insurance		(168,391)	(189,840)	(180,971)
Other expenditure	2(b)	(85,289)	(75,610)	(158,493)
		<b>(8,533,550)</b>	<b>(9,396,809)</b>	<b>(9,366,670)</b>
		<b>(2,454,109)</b>	<b>(4,375,058)</b>	<b>(3,607,675)</b>
Capital grants, subsidies and contributions	2(a)	4,832,492	7,956,450	1,565,086
Profit on asset disposals		71,050	58,952	43,760
Loss on asset disposals		-	(77,025)	(8,606)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	-	2,764
		<b>4,904,803</b>	<b>7,938,377</b>	<b>1,603,004</b>
<b>Net result for the period</b>		<b>2,450,694</b>	<b>3,563,319</b>	<b>(2,004,671)</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
<b>Total other comprehensive income for the period</b>	16	<b>-</b>	<b>-</b>	<b>14,261,450</b>
<b>Total comprehensive income for the period</b>		<b>2,450,694</b>	<b>3,563,319</b>	<b>12,256,779</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 2024**

	NOTE	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	937,235	2,252,544
Trade and other receivables	5	231,233	154,003
Other financial assets	4(a)	868,683	1,254,432
Inventories	6	21,273	8,279
Other assets	7	259,781	202,783
<b>TOTAL CURRENT ASSETS</b>		<b>2,318,205</b>	<b>3,872,041</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	13,409	10,996
Other financial assets	4(b)	160,448	181,641
Property, plant and equipment	8	12,596,965	12,258,108
Infrastructure	9	127,527,523	124,574,226
<b>TOTAL NON-CURRENT ASSETS</b>		<b>140,298,345</b>	<b>137,024,971</b>
<b>TOTAL ASSETS</b>		<b>142,616,550</b>	<b>140,897,012</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	335,868	326,566
Other liabilities	13	693,156	1,212,823
Borrowings	14	305,533	296,111
Employee related provisions	15	194,568	166,623
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,529,125</b>	<b>2,002,123</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	1,302,764	1,580,807
Employee related provisions	15	56,776	36,891
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,359,540</b>	<b>1,617,698</b>
<b>TOTAL LIABILITIES</b>		<b>2,888,665</b>	<b>3,619,821</b>
<b>NET ASSETS</b>		<b>139,727,885</b>	<b>137,277,191</b>
<b>EQUITY</b>			
Retained surplus		16,059,793	13,324,133
Reserve accounts	27	968,922	1,253,888
Revaluation surplus	16	122,699,170	122,699,170
<b>TOTAL EQUITY</b>		<b>139,727,885</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 CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 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
<b>Total comprehensive income for the period</b>		<b>(2,004,671)</b>	<b>-</b>	<b>14,261,450</b>	<b>12,256,779</b>
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>
Comprehensive income for the period					
Net result for the period		2,450,694	-	-	2,450,694
<b>Total comprehensive income for the period</b>		<b>2,450,694</b>	<b>-</b>	<b>-</b>	<b>2,450,694</b>
Transfers from reserve accounts	27	395,285	(395,285)	-	-
Transfers to reserve accounts	27	(110,319)	110,319	-	-
<b>Balance as at 30 June 2024</b>		<b>16,059,793</b>	<b>968,922</b>	<b>122,699,170</b>	<b>139,727,885</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 2024**

NOTE	2024 Actual \$	2023 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	3,527,374	3,247,482
Grants, subsidies and contributions	1,359,553	2,823,677
Fees and charges	244,071	203,453
Interest revenue	108,669	40,949
Goods and services tax received	22,342	20,653
Other revenue	182,523	112,004
	<u>5,444,532</u>	<u>6,448,218</u>
<b>Payments</b>		
Employee costs	(2,137,806)	(2,206,551)
Materials and contracts	(2,470,364)	(2,484,157)
Utility charges	(133,302)	(122,153)
Finance costs	(81,759)	(39,998)
Insurance paid	(168,391)	(180,971)
Other expenditure	(75,109)	(149,314)
	<u>(5,066,731)</u>	<u>(5,183,144)</u>
<b>Net cash provided by operating activities</b>	<b>377,801</b>	<b>1,265,074</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for financial assets at amortised cost	-	(1,121,072)
Payments for purchase of property, plant & equipment	8(a) (1,016,017)	(860,461)
Payments for construction of infrastructure	9(a) (5,817,454)	(1,474,719)
Capital grants, subsidies and contributions	4,832,492	1,565,086
Proceeds for financial assets at amortised cost	388,592	-
Proceeds from financial assets at amortised cost - self supporting loans	19,611	19,784
Proceeds from sale of property, plant & equipment	168,287	144,723
<b>Net cash (used in) investing activities</b>	<b>(1,424,489)</b>	<b>(1,726,659)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	26(a) (268,621)	(50,730)
Proceeds from new borrowings	26(a) -	1,500,000
<b>Net cash provided by (used in) financing activities</b>	<b>(268,621)</b>	<b>1,449,270</b>
<b>Net increase (decrease) in cash held</b>	<b>(1,315,309)</b>	<b>987,685</b>
Cash at beginning of year	2,252,544	1,264,859
<b>Cash and cash equivalents at the end of the year</b>	<b>17(a) 937,235</b>	<b>2,252,544</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 ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2024

NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$	
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	3,443,231	3,444,851	3,086,399
Rates excluding general rates	24	67,205	97,816	73,111
Grants, subsidies and contributions		2,044,553	1,047,098	2,251,900
Fees and charges		233,260	222,749	194,632
Interest revenue		108,669	58,019	40,949
Other revenue		182,523	151,218	112,004
Profit on asset disposals		71,050	58,952	43,760
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	-	2,764
		<u>6,151,752</u>	<u>5,080,703</u>	<u>5,805,519</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,192,111)	(2,307,701)	(2,194,791)
Materials and contracts		(2,428,618)	(2,347,190)	(2,396,697)
Utility charges		(133,302)	(132,393)	(122,153)
Depreciation		(3,444,080)	(4,273,564)	(4,273,567)
Finance costs		(81,759)	(70,511)	(39,998)
Insurance		(168,391)	(189,840)	(180,971)
Other expenditure		(85,289)	(75,610)	(158,493)
Loss on asset disposals		-	(77,025)	(8,606)
		<u>(8,533,550)</u>	<u>(9,473,834)</u>	<u>(9,375,276)</u>
Non cash amounts excluded from operating activities	25(a)	3,389,241	4,255,491	4,213,692
<b>Amount attributable to operating activities</b>		<u>1,007,443</u>	<u>(137,640)</u>	<u>643,935</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		4,832,492	7,956,450	1,565,086
Proceeds from disposal of assets		168,287	251,000	144,723
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	19,611	21,598	19,784
		<u>5,020,390</u>	<u>8,229,048</u>	<u>1,729,593</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(1,016,017)	(1,252,274)	(860,461)
Purchase and construction of infrastructure	9(a)	(5,817,454)	(7,626,783)	(1,474,719)
		<u>(6,833,471)</u>	<u>(8,879,057)</u>	<u>(2,335,180)</u>
<b>Amount attributable to investing activities</b>		<u>(1,813,081)</u>	<u>(650,009)</u>	<u>(605,587)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	-	-	1,500,000
Transfers from reserve accounts	27	395,285	1,102,480	13,766
		<u>395,285</u>	<u>1,102,480</u>	<u>1,513,766</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(268,621)	(268,431)	(50,730)
Transfers to reserve accounts	27	(110,319)	(92,526)	(728,137)
		<u>(378,940)</u>	<u>(360,957)</u>	<u>(778,867)</u>
<b>Amount attributable to financing activities</b>		<u>16,345</u>	<u>741,523</u>	<u>734,899</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(b)	890,286	(12,763)	117,039
Amount attributable to operating activities		1,007,443	(137,640)	643,935
Amount attributable to investing activities		(1,813,081)	(650,009)	(605,587)
Amount attributable to financing activities		16,345	741,523	734,899
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<u>100,993</u>	<u>(58,888)</u>	<u>890,286</u>

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



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

**1. BASIS OF PREPARATION**

The financial report of the Shire of 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 *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

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

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment* which would have required the Shire to assess at each reporting date whether the varying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 22

**The local government reporting entity**

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

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

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

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

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

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

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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

<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 annual 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  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. REVENUE AND EXPENSES**

**(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 2024**

Nature	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	-	-	3,510,436	-	3,510,436
Grants, subsidies and contributions	2,044,553	-	-	-	2,044,553
Fees and charges	233,260	-	-	-	233,260
Interest revenue	-	-	20,041	88,628	108,669
Other revenue	182,523	-	-	-	182,523
Capital grants, subsidies and contributions	-	4,832,492	-	-	4,832,492
<b>Total</b>	<b>2,460,336</b>	<b>4,832,492</b>	<b>3,530,477</b>	<b>88,628</b>	<b>10,911,933</b>

**For the year ended 30 June 2023**

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

Note	2024	2023
	Actual	Actual
	\$	\$
<b>Interest revenue</b>		
Financial assets at amortised cost - self supporting loans	9,575	8,204
Interest on reserve account	37,692	6,657
Trade and other receivables overdue interest	6,949	17,501
Other interest revenue	54,453	8,587
	<b>108,669</b>	<b>40,949</b>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$5,080.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	3,210	3,662
The 2024 original budget estimate in relation to: Charges on instalment plan was \$3,500.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	38,400	32,000
- Other services – grant acquittals	8,100	6,000
	<b>46,500</b>	<b>38,000</b>
<b>Employee Costs</b>		
Employee benefit costs	2,146,259	2,235,117
Other employee costs	45,852	(40,326)
	<b>2,192,111</b>	<b>2,194,791</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	80,886	39,998
	<b>80,886</b>	<b>39,998</b>
<b>Other expenditure</b>		
Impairment losses / (writeback) on rates and statutory receivables	630	(357)
Impairment losses on trade receivables	10,180	9,179
Sundry expenses	74,479	149,671
	<b>85,289</b>	<b>158,493</b>

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

**3. CASH AND CASH EQUIVALENTS**

Note	2024 \$	2023 \$
Cash at bank and on hand	937,235	2,252,544
<b>Total cash and cash equivalents</b>	<b>937,235</b>	<b>2,252,544</b>
Held as		
- Unrestricted cash and cash equivalents	79,984	981,298
- Restricted cash and cash equivalents	17 857,251	1,271,246
	<b>937,235</b>	<b>2,252,544</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**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**

Note	2024 \$	2023 \$
Financial assets at amortised cost	868,683	1,254,432
	<b>868,683</b>	<b>1,254,432</b>

**Other financial assets at amortised cost**

Self supporting loans receivable	25(b) 24,698	21,855
Term deposits	843,985	1,232,577
	<b>868,683</b>	<b>1,254,432</b>

Held as

- Unrestricted other financial assets at amortised cost	24,698	21,855
- Restricted other financial assets at amortised cost	17(a) 843,985	1,232,577
	<b>868,683</b>	<b>1,254,432</b>

**(b) Non-current assets**

Financial assets at amortised cost	98,070	120,524
Financial assets at fair value through profit or loss	62,378	61,117
	<b>160,448</b>	<b>181,641</b>

**Financial assets at amortised cost**

Self supporting loans receivable	98,070	120,524
	<b>98,070</b>	<b>120,524</b>

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

Units in Local Government House Trust - opening balance	61,117	58,353
Movement attributable to fair value increment		
Financial assets at fair value through profit and loss - Units in Local Government House Trust	1,261	2,764
Units in Local Government House Trust - closing balance	<b>62,378</b>	<b>61,117</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.

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using 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 2024**

**5. TRADE AND OTHER RECEIVABLES**

	Note	2024 \$	2023 \$
<b>Current</b>			
Rates and statutory receivables		36,254	78,611
Trade receivables		209,130	56,390
GST receivable		5,885	28,227
Receivables for employee related provisions	15	4,239	4,239
Allowance for credit losses of rates and statutory receivables		(2,231)	(1,600)
Allowance for credit losses of trade receivables		(22,044)	(11,864)
		231,233	154,003
<b>Non-current</b>			
Pensioner's rates and ESL deferred		13,409	10,996
		13,409	10,996

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

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

Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Trade and other receivables from contracts with customers	209,130	56,390	450,008
Contract assets	219,184	202,783	67,839
Allowance for credit losses of trade receivables	(22,044)	(11,864)	(2,685)
Total trade and other receivables from contracts with customers	406,270	247,309	515,162

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be 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 2024**

**6. INVENTORIES**

<b>Note</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Fuel and materials	21,273	8,279
	21,273	8,279
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	8,279	32,305
Inventories expensed during the year	(238,037)	(288,011)
Additions to inventory	251,031	263,985
<b>Balance at end of year</b>	21,273	8,279

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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



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

**7. OTHER ASSETS**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Other assets - current</b>		
Prepayments	9,313	-
Accrued income	31,284	-
Contract assets	219,184	202,783
	<b>259,781</b>	<b>202,783</b>

**MATERIAL ACCOUNTING POLICIES**

**Contract assets**

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

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 2024**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

					Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Total Property	Furniture and equipment	Plant and equipment	Motor vehicles	
	\$	\$	\$	\$	\$	\$	\$	
<b>Balance at 1 July 2022</b>	1,062,500	1,410,197	7,365,000	9,837,697	142,655	1,058,364	993,161	12,031,877
Additions	-	-	5,212	5,212	-	651,671	203,578	860,461
Disposals	-	-	-	-	-	(87,189)	(22,381)	(109,570)
Depreciation	-	(28,130)	(148,976)	(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	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	215,094	2,027,927	1,325,767	13,412,097
Accumulated depreciation at 30 June 2023	-	(28,130)	(149,376)	(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	113,840	1,498,401	980,064	12,258,108
Additions	-	59,926	124,782	184,708	15,800	519,171	296,338	1,016,017
Disposals	-	-	-	-	-	(25,598)	(71,639)	(97,237)
Depreciation	-	(28,473)	(150,048)	(178,521)	(28,575)	(211,971)	(160,856)	(579,923)
<b>Balance at 30 June 2024</b>	1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,965
<b>Comprises:</b>								
Gross balance amount at 30 June 2024	1,062,500	1,466,441	7,499,076	10,028,017	230,894	2,497,099	1,461,723	14,217,733
Accumulated depreciation at 30 June 2024	-	(56,603)	(299,424)	(356,027)	(129,829)	(717,096)	(417,816)	(1,620,768)
<b>Balance at 30 June 2024</b>	1,062,500	1,409,838	7,199,652	9,671,990	101,065	1,780,003	1,043,907	12,596,965

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

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

**(b) Carrying Amount Measurements**

<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 - as determined at the last valuation date</b>					
<b>Land and buildings</b>					
Land	2	Sales comparison approach and cost approach	Independent registered valuer	June 2022	Price per hectare
Land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	June 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	June 2022	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.</p>					
<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  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	<b>Infrastructure - Roads</b>	<b>Infrastructure - Footpaths</b>	<b>Infrastructure - Other</b>	<b>Infrastructure - Bridges</b>	<b>Total Infrastructure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 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	(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
Additions	5,349,835	23,855	423,134	20,630	5,817,454
Depreciation	(2,426,186)	(10,174)	(277,013)	(150,784)	(2,864,157)
<b>Balance at 30 June 2024</b>	122,134,297	614,558	2,860,822	1,917,846	127,527,523
<b>Comprises:</b>					
Gross balance at 30 June 2024	168,391,244	835,843	8,174,235	9,100,630	186,501,952
Accumulated depreciation at 30 June 2024	(46,256,947)	(221,285)	(5,313,413)	(7,182,784)	(58,974,429)
<b>Balance at 30 June 2024</b>	122,134,297	614,558	2,860,822	1,917,846	127,527,523

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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Amount 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 - as determined at the last valuation date</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  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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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)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

**SHIRE OF VICTORIA PLAINS  
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**11. LEASES**

**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

	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$
	53,883	54,406
	2,783	2,431
	56,666	56,837
<b>Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease</b>		
Rental income	73,360	70,379

The Shire leases houses to staff and aged persons with rents payable fortnightly and the sports club with rent 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.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as Lessor**

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

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

Initial direct costs incurred in entering into an operating lease (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 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.



**SHIRE OF VICTORIA PLAINS  
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**12. TRADE AND OTHER PAYABLES**

**Current**

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

	2024	2023
	\$	\$
	125,260	156,268
	31,280	56,699
	50,962	44,487
	39,158	37,112
	89,208	32,000
	<b>335,868</b>	<b>326,566</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

**SHIRE OF VICTORIA PLAINS  
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**13. OTHER LIABILITIES**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Contract liabilities	693,156	1,212,823
	<u>693,156</u>	<u>1,212,823</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	1,212,823	1,029,682
Additions	693,156	1,212,823
Revenue from contracts with customers included as a contract liability at the start of the period	(1,212,823)	(1,029,682)
	<u>693,156</u>	<u>1,212,823</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$693,156 (2023: \$1,212,823)

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

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

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Other loans		305,533	1,302,764	1,608,297	296,111	1,580,807	1,876,918
<b>Total secured borrowings</b>	26(a)	305,533	1,302,764	1,608,297	296,111	1,580,807	1,876,918

**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 2024 and 2023 years.

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	129,834	111,390
Long service leave	39,908	34,770
	<b>169,742</b>	<b>146,160</b>
<b>Employee related other provisions</b>		
Employment on-costs	24,826	20,463
	<b>24,826</b>	<b>20,463</b>
<b>Total current employee related provisions</b>	<b>194,568</b>	<b>166,623</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	49,529	32,360
	<b>49,529</b>	<b>32,360</b>
<b>Employee related other provisions</b>		
Employment on-costs	7,247	4,531
	<b>7,247</b>	<b>4,531</b>
<b>Total non-current employee related provisions</b>	<b>56,776</b>	<b>36,891</b>
<b>Total employee related provisions</b>	<b>251,344</b>	<b>203,514</b>

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

**16. REVALUATION SURPLUS**

	<b>2024 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2024 Closing Balance</b>	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 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	7,082,384	-	7,082,384
Revaluation surplus - Infrastructure - Roads	110,051,505	-	110,051,505	96,047,491	14,004,014	110,051,505
Revaluation surplus - Infrastructure - Footpaths	251,616	-	251,616	418,387	(166,771)	251,616
Revaluation surplus - Infrastructure - Other	3,799,862	-	3,799,862	3,530,935	268,927	3,799,862
Revaluation surplus - Infrastructure - Bridges	1,513,803	-	1,513,803	1,358,523	155,280	1,513,803
	<b>122,699,170</b>	<b>-</b>	<b>122,699,170</b>	<b>108,437,720</b>	<b>14,261,450</b>	<b>122,699,170</b>

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

**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>2024 Actual \$</b>	<b>2023 Actual \$</b>
Cash and cash equivalents	3	937,235	2,252,544
<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	857,251	1,271,246
- Financial assets at amortised cost	4	843,985	1,232,577
		1,701,236	2,503,823
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	968,922	1,253,888
Contract liabilities	13	693,156	1,212,823
Bonds and deposits held	12	39,158	37,112
<b>Total restricted financial assets</b>		1,701,236	2,503,823
<b>(b) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit		500,000	300,000
Bank overdraft at balance date		-	-
Credit card limit		40,000	30,000
Credit card balance at balance date		(6,679)	(4,401)
<b>Total amount of credit unused</b>		533,321	325,599
<b>Loan facilities</b>			
Loan facilities - current		305,533	296,111
Loan facilities - non-current		1,302,764	1,580,807
<b>Total facilities in use at balance date</b>		1,608,297	1,876,918
<b>Unused loan facilities at balance date</b>		NIL	NIL

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

**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**

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	24,440	-
	24,440	-
Payable:		
- not later than one year	24,440	-

The capital expenditure project outstanding at the end of the current reporting period represents the construction of a new E Waste Transfer Station.

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

**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	10,000	10,200	13,500
President's meeting attendance fees	7,500	7,615	7,500
President's annual allowance for ICT expenses	1,000	1,071	1,000
President's travel and accommodation expenses	-	286	-
	18,500	19,172	22,000
Deputy President's annual allowance	2,708	2,550	2,500
Deputy President's meeting attendance fees	7,500	7,615	7,500
Deputy President's annual allowance for ICT expenses	1,000	1,071	1,000
Deputy President's travel and accommodation expenses	-	286	-
	11,208	11,522	11,000
All other council member's meeting attendance fees	27,500	38,075	37,500
All other council member's annual allowance for ICT expenses	3,667	5,356	5,000
All other council member's travel and accommodation expenses	5,600	1,430	2,810
	36,767	44,861	45,310
20(b)	66,475	75,555	78,310

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

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

Short-term employee benefits	526,126		205,238
Post-employment benefits	50,058		30,769
Employee - other long-term benefits	2,816		694
Employee - termination benefits	-		142,849
Council member costs	66,475		78,310
20(a)	645,475		457,860

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

**20. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

	<b>2024 Actual</b>	<b>2023 Actual</b>
	<b>\$</b>	<b>\$</b>
Purchase of goods and services	-	259,445
Short term employee benefits - other related parties	9,384	-
<b>Amounts payable to related parties:</b>		
Trade and other payables	-	-

**Related Parties**

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

*i. Key management personnel*

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

*ii. Other Related Parties*

Short-term employee benefits related to an associated person of the Deputy Chief Executive Officer who was employed by the Shire under normal employment terms and conditions.

2023 purchases of goods and services from other related parties relate to two 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:

In 2023, a company controlled by a related party of key management personnel provided Acting Chief Executive Officer services with a value of \$138,989 (2024: \$0).

In 2023, a company controlled by a related party of key management personnel provided Works Manager services with a value of \$120,456 (2024: \$0).

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

**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.

<b>Financial Contributions</b>	<b>Shire</b>	<b>Homeswest</b>	<b>Total</b>	<b>Interests</b>
	\$	\$	\$	%
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.

<b>Financial Contributions</b>	<b>Shire</b>	<b>Homeswest</b>	<b>Total</b>	<b>Interests</b>
	\$	\$	\$	%
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%
<b>Total Financial Contribution</b>	<b>162,949</b>	<b>715,013</b>	<b>877,962</b>	

**Statement of Financial Position**

	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$
Land and buildings	261,358	253,015
Accumulated depreciation	(9,034)	(4,510)
<b>Total assets</b>	<b>252,324</b>	<b>248,505</b>
<b>Total equity</b>	<b>252,324</b>	<b>248,505</b>

**Statement of Comprehensive Income**

<b>Revenue</b>		
Fees and charges	36,120	30,480
<b>Expenses</b>		
Employee costs	(9,551)	(7,966)
Materials and contracts	(13,467)	(23,312)
Insurance	(4,206)	(6,773)
Utilities	(11,552)	(10,631)
Depreciation	(4,524)	(4,510)
<b>Profit/(loss) for the period</b>	<b>(7,180)</b>	<b>(22,712)</b>
Other comprehensive income	-	-
<b>Total comprehensive income for the period</b>	<b>(7,180)</b>	<b>(22,712)</b>

**Statement of Cash Flows**

<b>Receipts</b>		
Fees and charges	36,120	30,480
<b>Payments</b>		
Employee costs	(9,551)	(7,966)
Materials and contracts	(13,467)	(23,312)
Insurance	(4,206)	(6,773)
Utilities	(11,552)	(10,631)
<b>Net cash provided by (used in) operating activities</b>	<b>(2,656)</b>	<b>(18,202)</b>

**MATERIAL ACCOUNTING POLICIES**

**Joint operations**

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

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

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**22. OTHER MATERIAL ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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

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

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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

RATE TYPE		2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental valuations</b>											
General GRV	Gross rental valuation	0.139267	163	1,798,538	250,477	(6,321)	244,156	250,477	-	250,477	231,730
<b>Unimproved valuations</b>											
General UV	Unimproved valuation	0.005673	313	539,586,000	3,061,071	162	3,061,233	3,061,072	-	3,061,072	2,775,193
<b>Total general rates</b>			476	541,384,538	3,311,548	(6,159)	3,305,389	3,311,549	-	3,311,549	3,006,923
<b>Minimum payment</b>											
<b>Minimum payment</b>											
<b>Gross rental valuations</b>											
General GRV	Gross rental valuation	577.15	71	91,890	40,978	-	40,978	40,978	-	40,978	32,010
<b>Unimproved valuations</b>											
General UV	Unimproved valuation	673.90	39	2,628,480	26,282	-	26,282	26,282	-	26,282	47,466
Mining UV	Unimproved valuation	1,347.80	50	277,430	67,390	3,192	70,582	66,042	-	66,042	-
<b>Total minimum payments</b>			160	2,997,800	134,650	3,192	137,842	133,302	-	133,302	79,476
<b>Total general rates and minimum payments</b>			636	544,382,338	3,446,198	(2,967)	3,443,231	3,444,851	-	3,444,851	3,086,399
<b>Ex-gratia Rates</b>											
Ex-gratia Rates			2		67,205	-	67,205	97,816	-	97,816	90,192
Interim and back rates					-	-	-	-	-	-	(17,081)
<b>Total amount raised from rates (excluding general rates)</b>					67,205	-	67,205	97,816	-	97,816	73,111
Discounts							-			-	-
Concessions							-			-	-
<b>Total Rates</b>							3,510,436			3,542,667	3,159,510
Rate instalment interest							13,092			11,000	10,810
Rate overdue interest							6,752			5,080	6,522

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**

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2023/24 (1 July 2023 Brought Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$	\$
<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	(71,050)	58,952	(43,760)	(43,760)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,261)	-	(2,764)	(2,764)
Add: Loss on disposal of assets	-	(77,025)	8,606	8,606
Add: Depreciation	3,444,080	4,273,564	4,273,567	4,273,567
10(a)				
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(2,413)	-	1,860	1,860
Employee benefit provisions	19,885	-	(23,817)	(23,817)
<b>Non-cash amounts excluded from operating activities</b>	<b>3,389,241</b>	<b>4,255,491</b>	<b>4,213,692</b>	<b>4,213,692</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>				
Less: Reserve accounts	27 (968,922)	(1,000,411)	(1,253,888)	(1,253,888)
Less: Financial assets at amortised cost - self supporting loans	4(a) (24,698)	(21,853)	(21,855)	(21,855)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14 305,533	253,657	296,111	296,111
- Employee benefit provisions	-	69,243	-	-
<b>Total adjustments to net current assets</b>	<b>(688,087)</b>	<b>(699,364)</b>	<b>(979,632)</b>	<b>(979,632)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets	2,318,205	2,681,095	3,872,041	3,872,041
Less: Total current liabilities	(1,529,125)	(2,040,619)	(2,002,123)	(2,002,123)
Less: Total adjustments to net current assets	(688,087)	(699,364)	(979,632)	(979,632)
<b>Surplus or deficit after imposition of general rates</b>	<b>100,993</b>	<b>(58,888)</b>	<b>890,286</b>	<b>890,286</b>

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26. BORROWINGS

(a) Borrowings

Purpose	Note	Actual										Budget				
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Actual Interest Expense During 2023-23	Actual Interest Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Actual Interest Expense During 2023-24	Actual Interest Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic Services</b>																
Piawaning Water Supply		84,496	-	(17,893)	2,987	(2,036)	67,554	-	(18,341)	2,297	(1,987)	49,523	66,231	-	(18,341)	47,890
<b>Transport</b>																
Grader and Roller 2023 Plant		180,417	-	(39,493)	3,476	(3,236)	141,164	-	(39,828)	1,358	(2,098)	100,596	140,885	-	(39,828)	101,057
<b>Total</b>		264,913	1,500,000	(57,386)	32,284	(5,272)	1,734,539	-	(246,833)	71,311	(73,488)	1,485,529	1,707,116	-	(246,833)	1,460,283
<b>Self Supporting Loans</b>																
<b>Recreation and Culture</b>																
Calingiri Football Club		162,735	-	(19,784)	7,633	(8,205)	142,379	-	(19,610)	9,575	(9,576)	122,768	147,402	-	(21,598)	125,804
<b>Total Self Supporting Loans</b>		162,735	-	(19,784)	7,633	(8,205)	142,379	-	(19,610)	9,575	(9,576)	122,768	147,402	-	(21,598)	125,804
<b>Total Borrowings</b>	14	427,648	1,500,000	(77,170)	39,917	(13,477)	1,876,918	-	(266,443)	80,886	(83,064)	1,608,297	1,854,518	-	(268,431)	1,586,087

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

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
<b>Economic Services</b>							
Piawaning Water Supply	84	WATC	2.49%	29-Aug-26	(2,297)	(1,536)	(2,987)
<b>Transport</b>							
Grader and Roller 2023 Plant	85	WATC	0.85%	06-Oct-26	(1,358)	(1,109)	(3,476)
<b>Total</b>					(67,656)	(60,663)	(25,821)
					(71,311)	(63,308)	(32,284)
<b>Self Supporting Loans Finance Cost Payments</b>							
<b>Recreation and Culture</b>							
Calingiri Football Club	83	Bendigo Bank	7.20%	14-Nov-29	(9,575)	(7,203)	(7,633)
<b>Total Self Supporting Loans Finance Cost Payments</b>					(9,575)	(7,203)	(7,633)
<b>Total Finance Cost Payments</b>					(80,886)	(70,511)	(39,917)

\* WA Treasury Corporation

(a) New Borrowings - 2023/24

There were no new borrowings for the year ended 30 June 2024.

(a) Unspent Borrowings

The Shire had no unspent borrowings at 30 June 2024.

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**27. RESERVE ACCOUNTS**

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long service leave	4,519	163	-	4,682	4,518	136	-	4,654	4,483	36	-	4,519
(b) Plant	675,151	16,846	(395,285)	296,712	675,150	10,141	(300,000)	385,291	66,356	608,795	-	675,151
(c) Housing	143,775	5,178	-	148,953	143,775	4,319	(46,000)	102,094	98,795	50,980	(6,000)	143,775
(d) Sewerage scheme - Calingiri	49,914	1,798	-	51,712	49,913	1,499	-	51,412	57,215	465	(7,766)	49,914
(e) Sewerage scheme - Yerecoin	21,334	768	-	22,102	21,334	641	-	21,975	21,162	172	-	21,334
(f) Refuse site maintenance	256,281	9,230	-	265,511	256,281	7,699	-	263,980	254,215	2,066	-	256,281
(g) Building maintenance	40,489	26,459	-	66,948	40,489	26,215	-	66,704	15,187	25,302	-	40,489
(h) Infrastructure	54,945	41,979	-	96,924	54,945	41,651	-	96,596	14,684	40,261	-	54,945
(i) Gymnasium	7,480	270	-	7,750	7,480	225	-	7,705	7,420	60	-	7,480
(j) Unallocated monies	-	7,628	-	7,628	756,480	-	(756,480)	-	-	-	-	-
	1,253,888	110,319	(395,285)	968,922	2,010,365	92,526	(1,102,480)	1,000,411	539,517	728,137	(13,766)	1,253,888

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 Restricted by legislation/agreement</b>	<b>Purpose of the reserve account</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) Unallocated monies	to be used to hold unallocated monies for future refund or allocation once identified or transferred to Shire general revenue after the statutory period has expired.



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**28. TRUST FUNDS**

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