



# MINUTES

## Ordinary Council Meeting

16 January 2024

## **CONFIRMATION OF MINUTES**

These Minutes have been CONFIRMED by Council as the official record for the Shire of Gingin's Ordinary Council Meeting held on 16 January 2024.

\_\_\_\_\_  
**Councillor C W Fewster**  
**SHIRE PRESIDENT**

**Date of Confirmation:** \_\_\_\_\_

## **DISCLAIMER**

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

No responsibility whatsoever is implied or accepted by the Shire of Gingin for any act, omission or statement or intimation occurring during Council meetings or during formal/informal conversations with staff.

The Shire of Gingin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decision with respect to any particular issue.

## **ACKNOWLEDGEMENT OF COUNTRY**



The Shire of Gingin would like to acknowledge the Yued people who are the traditional custodians of this land. The Shire would like to pay respect to the Elders past, present and emerging of the Yued Nation and extend this respect to all Aboriginal people. The Shire also recognises the living culture of the Yued people and the unique contribution they have made to the Gingin region.

## TABLE OF CONTENTS

<b>1</b>	<b>DECLARATION OF OPENING .....</b>	<b>4</b>
<b>2</b>	<b>RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....</b>	<b>4</b>
2.1	ATTENDANCE .....	4
2.2	APOLOGIES.....	4
2.3	LEAVE OF ABSENCE.....	4
<b>3</b>	<b>DISCLOSURES OF INTEREST .....</b>	<b>4</b>
<b>4</b>	<b>PUBLIC QUESTION TIME .....</b>	<b>4</b>
4.1	RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE.....	4
4.2	PUBLIC QUESTIONS.....	5
<b>5</b>	<b>PETITIONS.....</b>	<b>5</b>
<b>6</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>5</b>
<b>7</b>	<b>CONFIRMATION OF MINUTES.....</b>	<b>6</b>
<b>8</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER.....</b>	<b>6</b>
<b>9</b>	<b>UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS.....</b>	<b>6</b>
<b>10</b>	<b>QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....</b>	<b>6</b>
<b>11</b>	<b>REPORTS - OFFICE OF THE CEO .....</b>	<b>7</b>
11.1	SHIRE OF GINGIN 2022/23 ANNUAL REPORT .....	7
11.2	DETERMINATION OF DATE FOR 2023/24 ANNUAL GENERAL MEETING OF ELECTORS.....	87
11.3	PROCLAMATION OF LOT 361 BROCKMAN STREET AND LOT 346 CAIRN CRESCENT, GINGIN AS A CEMETERY.....	89
11.4	STATUTORY REVIEW OF POLICY 1.33 CONTINUING PROFESSIONAL DEVELOPMENT - COUNCIL MEMBERS.....	94
<b>12</b>	<b>REPORTS - CORPORATE AND COMMUNITY SERVICES .....</b>	<b>101</b>
12.1	MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 DECEMBER 2023 .....	101
12.2	LIST OF PAID ACCOUNTS DECEMBER 2023 .....	129
<b>13</b>	<b>REPORTS - REGULATORY AND DEVELOPMENT SERVICES.....</b>	<b>138</b>
<b>14</b>	<b>REPORTS - OPERATIONS AND ASSETS .....</b>	<b>138</b>
<b>15</b>	<b>MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>138</b>
<b>16</b>	<b>COUNCILLORS' OFFICIAL REPORTS.....</b>	<b>138</b>
16.1	WOODRIDGE FENCE AND GATE CHRISTMAS COMPETITION AND SEABIRD SUMMER SPLASH .....	138
<b>17</b>	<b>NEW BUSINESS OF AN URGENT NATURE.....</b>	<b>138</b>
<b>18</b>	<b>MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC .....</b>	<b>138</b>
<b>19</b>	<b>CLOSURE.....</b>	<b>138</b>

## **ORDER OF BUSINESS**

### **1 DECLARATION OF OPENING**

The President declared the meeting open at 3:08 pm and welcomed all in attendance.

### **2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

#### **2.1 ATTENDANCE**

Councillors – C W Fewster (President), L Balcombe (Deputy President), F Johnson, F J Peczka, E Sorensen, L Stewart and N Woods

Staff – L Crichton (Acting Chief Executive Officer), R Kelly (Executive Manager Regulatory and Development Services), L Burt (Coordinator Governance), and K Johnston (Governance Support Officer/Minute Officer)

Gallery – There were 3 members of the public present in the Gallery.

#### **2.2 APOLOGIES**

Councillor R Kestel  
Councillor J Weeks

#### **2.3 LEAVE OF ABSENCE**

Nil

### **3 DISCLOSURES OF INTEREST**

Nil

### **4 PUBLIC QUESTION TIME**

#### **4.1 RESPONSES TO PUBLIC QUESTIONS PREVIOUSLY TAKEN ON NOTICE**

Nil

## 4.2 PUBLIC QUESTIONS

### 4.2.1 Wendy – Lancelin Racism & Council Meeting Audio Recordings

*Q1. When is the Shire of Gingin going to cease all racism on the website, at council meetings and other events in the Shire?*

#### **Response by the President**

I wasn't aware there was any racism comments on the website.

*Q2. So, you don't think that picking out a race for particular treatment is racism?*

#### **Response by the President**

I don't believe having an Acknowledgement of Country is racism.

*Q3. When does the Shire of Gingin intend to comply with state government legislation with regard to the audio and the quality of the audio at the last meeting?*

#### **Response by the President**

We have responded in writing to the Gingin Ratepayers Collective and you would have received the information. It is not legislated to be in place until 1 January 2025 however we are doing a trial and will continue to do the trial. We obviously had some problems with the last meeting as we changed a few things however we will have things in place before the end of the year when we are obligated under the reformed legislation to record meetings.

*Q4. When is our Shire President going to adhere to the Shire of Gingin Council Code of Conduct at meetings?*

#### **Response by the President**

I believe I comply with the Code of Conduct. You've got an opinion which you are entitled to however I don't share that opinion.

## 5 PETITIONS

Nil

## 6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

## 7 CONFIRMATION OF MINUTES

### COUNCIL RESOLUTION/OFFICER RECOMMENDATION

**MOVED:** Councillor Johnson      **SECONDED:** Councillor Sorensen

That Council confirm the Minutes of the Ordinary Council Meeting held on 19 December 2023 as a true and accurate record.

**CARRIED UNANIMOUSLY  
7 / 0**

**FOR:**            *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*

**AGAINST:**    *Nil*

## 8 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil

## 9 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

## 10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

## 11 REPORTS - OFFICE OF THE CEO

### 11.1 SHIRE OF GINGIN 2022/23 ANNUAL REPORT

File	COR/33
Author	Kelli Johnston - Governance Support Officer
Reporting Officer	Les Crichton - Acting Chief Executive Officer
Refer	Nil
Appendices	1. Shire of Gingin Annual Report 2022/2023 [11.1.1 - 76 pages]

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

To consider and accept the Shire of Gingin 2022/23 Annual Report.

### BACKGROUND

Section 5.53 of the *Local Government Act 1995* (the Act) requires all local governments to prepare an Annual Report for each financial year, which must contain the following elements:

- a. A report from the President;
- b. A report from the CEO;
- c. An overview of the plan for the future of the district made in accordance with s.5.56 of the Act, including major initiatives that are proposed to commence or to continue in the next financial year;
- d. The financial report for the financial year;
- e. The auditor's report for the financial year;
- f. Any matter on which a report must be made under s.29(2) of the *Disability Services Act 1993*;
- g. Details of entries made under s.5.121 of the Act in the register of complaints;
- h. Such information as may be prescribed in relation to payments made to employees; and
- i. Such other information as may be prescribed (see requirements of Regulation 19B following).

In addition, Regulation 19B of the *Local Government (Administration) Regulations 1996* also requires the inclusion of the following in Annual Reports for financial years beginning on or after 1 July 2020:

- a. The number of employees of the local government entitled to an annual salary of \$130,000 or more;
- b. The number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000;
- c. Any remuneration and allowances paid by the local government under Schedule 5.1 clause 9 during the financial year;
- d. Any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year;
- e. The remuneration paid or provided to the CEO during the financial year;
- f. The number of council and committee meetings attended by each council member during the financial year;
- g. If available, the gender, linguistic background and country of birth of council members;
- h. If available, the number of council members who are aged:
  - i. between 18 years and 24 years;
  - ii. between 25 years and 34 years;
  - iii. between 35 years and 44 years;
  - iv. between 45 years and 54 years;
  - v. between 55 years and 64 years; and
  - vi. over the age of 64 years;
- i. If available, the number of council members who identify as Aboriginal or Torres Strait Islander;
- j. Details of any modification made to a local government's strategic community plan during the financial year; and
- k. Details of any significant modification made to a local government's corporate business plan during the financial year.

Under s.5.54 of the Act, Council is required to accept the Annual Report by 31 December. In the event that this deadline cannot be met due to unavailability of the auditor's report, then the Annual Report must be accepted by the local government no later than two months after the auditor's report becomes available.

Council accepted the Financial Report and Independent Auditor's Report at its Ordinary Council Meeting on 19 December 2023. Obviously, this did not allow for preparation and acceptance of the Annual Report by Council prior to 31 December, however presentation of the Annual Report to Council at this Ordinary Meeting is within the two month statutory timeframe.

#### **COMMENT**

The Act treats the Annual Report as a key accountability document.

The Shire of Gingin 2022/23 Annual Report (**see Appendix**) meets the reporting requirements of the Act.



In the event that the 2022/23 Annual Report is accepted by Council, then the CEO will give local public notice of its availability and publish the document on the Shire's official website in accordance with the requirements of s.5.55 and 5.55A of the Act.

#### **STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government Act 1995*

Part 5 – Administration

Division 5 – Annual reports and planning

Section 5.53 – Annual reports

Section 5.54 – Acceptance of annual reports

Section 5.55 – Notice of annual reports

Section 5.55A – Publication of annual reports

*Local Government (Administration) Regulations 1996*

Part 5 – Annual reports and planning

Division 1 – Preliminary

Regulation 19B – Information to be included in annual report (Act s. 5.53(2)(g) and (i))

#### **POLICY IMPLICATIONS**

Nil

#### **BUDGET IMPLICATIONS**

Nil

#### **STRATEGIC IMPLICATIONS**

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable and principled environment

**VOTING REQUIREMENTS - ABSOLUTE MAJORITY**

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Johnson      **SECONDED:** Councillor Balcombe

That Council accept the Shire of Gingin 2022/23 Annual Report.

**CARRIED BY ABSOLUTE MAJORITY  
7 / 0**

**FOR:**      *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*  
**AGAINST:**      *Nil*



# Annual Report 2022/2023



# Shire of Gingin Councillors



**Cr Wayne Fewster**  
Shire President  
Term – 2023



**Cr Andrea Vis**  
Deputy Shire President  
Term – 2023



**Cr Linda Balcombe**  
Term – 2023



**Cr Kim Rule**  
Term – Retired 2023



**Cr Frank Johnson**  
Term – 2025



**Cr Robert Kestel**  
Term – 2025



**Cr Frank Peczka**  
Term – 2023



**Cr Erik Sorensen**  
Term – 2025

## Shire of Gingin

Administration Centre and Council Chambers  
7 Brockman Street  
GINGIN WA 6503  
**T:** 9575 5100

Lancelin Office  
255 Vins Way  
LANCELIN WA 6044  
**T:** 9575 5155

**E:** [mail@gingin.wa.gov.au](mailto:mail@gingin.wa.gov.au)

**W:** [gingin.wa.gov.au](http://gingin.wa.gov.au)



Table of Contents

# Table of Contents

About the Shire of Gingin	2
Shire of Gingin District Map	3
Shire President's Report	4
Chief Executive Officer's Report	6
Planning for the Future	8
Attractions & Economy	10
Connections & Wellbeing	14
Planning & Sustainability	18
Excellence & Accountability	20
Major Projects 2022/23	24
Statutory Reporting	25
Financial Report	28



About the Shire of Gingin



## About the Shire of Gingin

### Community Vision:

**“We are a welcoming, inclusive community that celebrates its unique coastal and inland landscapes with an aim to increase visitation to the region.”**

Home to one of WA's oldest towns, several historic shipwrecks, numerous popular coastal tourist destinations, and a thriving agricultural industry, the Shire of Gingin is located on the northern doorstep to the Perth metropolitan area and is one of the State's fastest growing country local governments.

The Shire encompasses an area of 3,223 km<sup>2</sup> and is home to a population of approximately 5,700 residents. There are five townships within the Shire: Gingin, Guilderton, Lancelin, Ledge Point, and Seabird and several smaller rural residential estates.

Geographically the Shire stretches from the coastline across the flat sandy soils of the Swan Coastal Plain in the west to the hinterland and foothills of the Darling

Scarp in the east. It also embraces the lower reaches of Moore River together with a system of freshwater lakes, streams and swamps, and the watercourse of Gingin Brook.

The Shire of Gingin falls into the traditional land area of the Yued Noongar People which covers approximately 29,253 km<sup>2</sup> and also includes the Shires of Coorow, Dalwallinu, Dandaragan, Moora, Victoria Plains, Toodyay, and Chittering. Nyoongar camping grounds, birthing areas, festival places, songlines, and sacred lore sites are scattered throughout the Yued region and some are found along Moore River, known as 'Gabah-daar' (translated as 'mouthful of water'), and Karakin Lakes, known as 'Karak-nyinning' (translated as 'home/place of the black red-tail cockatoo').

Agriculture is the Shire's primary economic contributor and accounts for approximately 40% of local business and some 137,145 hectares of land. Local industries within the Shire include cattle and sheep grazing, apiaries, irrigated horticulture, viticulture, olive groves, aquaculture, piggeries, poultry farms, wineries, abattoirs, feedlots, and cray fishing. In addition to rural industries the Shire's economy is also based around tourism with coastal areas consistently experiencing large influxes of people during holiday periods.

With its wide-open spaces, beautiful coastline and river systems, fascinating history, and passionate communities, the Shire of Gingin has much to offer and is an exceptional place to live and visit.



Shire President's Report

# Shire President's Report



## Welcome to the Shire of Gingin's Annual Report 2022-23.

The 2022-23 financial year proved to be another challenging one for the Shire of Gingin with the continuing high demand for planning, building and health related services. While it is exciting to be one of the few shires experiencing substantial growth, we are having to compete with the resource sector and larger neighbouring metro councils for recruiting staff to keep up with the demand. This has been particularly difficult and, as a result, workforce planning has become one of Council's top Planning for the Future priorities.

We have also started to focus on reviewing the condition of all existing Shire buildings and infrastructure. A detailed asset condition report will be prepared following this review which will inform the Shire's Asset Management Plan. This plan will then be used to establish a hierarchy of priorities for Council in terms of asset management and sustainability going forward.

This financial year we conducted another Resident Perception Survey, feedback of which will inform the next review of our Strategic Community Plan (SCP). The SCP, which represents the community's aspirations for the future of our region, is the primary guiding document for Council to determine priorities for the delivery of projects, programs, and services. It comprises the four focus areas Attractions

& Economy, Connections & Wellbeing, Planning & Sustainability, and Excellence & Accountability. A full list of Shire actions and activities for each aspirational area for 2022-23 can be found in the Planning for the Future section of this annual report.

### Official Opening of the GESC

On 29 October 2022, the new \$2.8 million Gingin Emergency Services Centre was officially opened by Emergency Services Minister Stephen Dawson, Fire and Emergency Services Commissioner Darren Klemm AFSM, and myself. Funded by the Emergency Services Levy and with land provided by the Shire, the state-of-the-art Level 3 Incident Control Centre now accommodates the Gingin South Volunteer Bush Fire Brigade and Gingin Volunteer Fire and Rescue Service.

Minister Dawson and Commissioner Klemm also handed over the keys to four new light tankers – each worth approximately \$240,000 – to boost the firefighting arsenal of our local firefighters.

The GESC is a significant upgrade for our volunteers who were previously operating out of a co-located facility built nearly 50 years ago and will enable them to more easily respond to bushfires and other emergencies that threaten the region.

### Coastal Management Planning

At the time of this report, public comment has been invited on the Coastal Management Strategy and revised Coastal Hazard Risk Management Adaptation Plan (CHRMAP), feedback of which will be incorporated into final documents for adoption by Council.

Consultants Shape Urban have worked closely with the Shire's Coastal Erosion Advisory Committee over the past three years to gain as much understanding of how our coastline will be impacted by erosion and inundation. During this time Shape Urban has facilitated numerous community consultation sessions with residents along the coast which have been important for clarifying and prioritising community values, and ensuring that concerns and aspirations for our coastal communities are well understood and translated into actions.

We understand that some recommendations from these reports may not be popular and difficult decisions will have to be made for future development on the coast, however this consultation period will provide another opportunity for everyone to have a say and raise any further concerns for consideration prior to adoption.





**Upper Coastal Sporting Facilities Master Plan Review**

In September 2022, Council made the decision to re-establish the Upper Coastal Sporting Facilities Working Group (UCSFWG) for the purpose of reviewing the sporting facilities' priorities, including those included in the Upper Coastal Sporting Facilities Master Plan.

The UCSFWG, which consisted of representatives from Lancelin and Ledge Point sporting clubs and Shire elected members and staff, met over several months to discuss recommendations which were subsequently incorporated into the Master Plan and endorsed by Council in February 2023. Recommendations included the incorporation of both the Lancelin Golf Club and Lancelin Bowling Club in the Master Plan, installation of a 10-rink synthetic bowling green in Lancelin, relocation of the Pegasus Golf Club, and installation of additional golf cart storage at the Lancelin Golf Club.

**Capital Works**

We have seen extensive impacts to the Shire's road network and the 2022-23 budget included provision for a large capital works program with a strong focus on road maintenance and drainage issues. Shire owned and operated buildings were also an important focus this financial year with additional resources provided to address ongoing and long-term issues with a number of these assets. A complete list of these programs and projects are found in the Planning for the Future section of this report.

**Lancelin Arts Festival**

The Lancelin Arts Festival held in April 2023 proved to be another successful occasion that brought visitors and locals to Wangaree Park to enjoy a day of art-focussed activities on our coast. The festival provided an opportunity for local businesses and artists to showcase their respective crafts and included market stalls, live music, drop-in art workshops, and an interactive mural installation. This event supports the Shire's Attractions & Economy objectives for tourism in the region, and forms part of the annual Summer Suite of Events which the Shire undertakes every year in partnership with Bendigo Bank. Given the success of this year's event, it is our hope and intention to grow it as the Shire's flagship event in Lancelin.

**Flavours of Gingin Preparation**

At the time of this report, planning has commenced for the inaugural Flavours of Gingin scheduled for late spring 2023. This event, which was inspired by the success of the Gingin 150<sup>th</sup> Anniversary celebration in 2021, will provide an annual forum for showcasing the rich and diverse range of fresh produce our region provides and the local businesses that provide them. It also aligns with Shire strategic objectives and community wishes for attracting visitors to the area, supporting tourism and local business.

I'd like to thank our CEO Aaron Cook, the Executive Management Team, and all the Shire Staff who are at the coalface of providing the services, projects, and programs for our community. It has been another challenging year, but they have undertaken their respective roles with the utmost commitment, and I am extremely grateful for all their hard work. I'd also like to thank my fellow Councillors who have provided excellent counsel and direction during the 2022-23 financial year, as well as the wider Gingin Shire community for your continued support.

**Cr Wayne Fewster**  
Shire President



Chief Executive Officer's Report

# Chief Executive Officer's Report



**The 2022-23 financial year was an important one for the Shire in terms of self-assessment and improving how we serve our community, despite the challenging economic climate.**

## Resident Perception Survey

We achieved a sound understanding of how we are performing from the results of our latest Resident Perception Survey which was sent to all Gingin Shire residents in April 2023.

In order to increase participation, we provided residents the option to complete a short postcard survey or a longer, more comprehensive survey. This experiment did indeed provide us a higher level of responses: the total participation rate was 28.1% compared to 21% in 2020, representing a 7.1% increase. Feedback from this survey will inform the development of our next Strategic Community Plan (SCP) to be released next financial year.

## Community Engagement Campaigns

In addition to the Resident Perception Survey, we undertook several campaigns to increase public participation and engagement with the aim to understand our community's requirements more fully across a number of service areas. These included:

- Youth Survey 1 – feedback from young people between the ages of 10-25 to inform Youth Strategy.
- Youth Survey 2 – feedback from parents, guardians, and teachers in the Shire to inform Youth Strategy.
- Volunteering – community feedback on volunteering attitudes, perceptions, and experiences.

- Volunteer promotional videos – local volunteer experiences.
- Disability Access & Inclusion Plan – public comment for review of 2023-2028 DAIP.
- Wangaree Park Mural – community feedback on design.
- Juniper Home & Community Care – community feedback on clinical, home, and social support requirements for the Shire of Gingin.

## Bushfire Risk Mitigation

During 2022-23 we prioritised the recruitment of a Bushfire Risk Mitigation Coordinator in partnership with the Shires of Dandaragan and Victoria Plains to facilitate the development and implementation of Bushfire Risk Management Plans within our respective regions.

This position, which is jointly funded by the three shires and DFES, applied for funding from the State Government's Mitigation Activity Fund Grants Program (MAFGP) and undertook a range of mechanical fuel reduction, weed spraying, and prescribed burning activities on emergency access tracks and firebreaks throughout the Shire. These locations included Ocean Farm Estate, Seaview Estate, Lancelin, Ledge Point, Guilderton and Woodridge, along Gingin Brook and numerous Shire roads including Mooliabeenee Road and Indian Ocean Drive to Link Road in Woodridge, and Shire-managed reserves.

Assessments are now being conducted to prepare for the next round of funding which will focus on the Primary & Regional Distributor Road Routes within the Shire that are critical to the continued supply of agricultural products throughout the region. It's imperative that these distributor routes are not impacted by fire and remain accessible throughout the year to sustain our communities. Planned works along Cowalla Road, Sappers Road, Gingin Brook Road, and Brand Highway are being assessed with a view to a mixture of varied treatments (mechanical, weed spraying and prescribed burning) being conducted over a three-year period from 2024-2027.

## Workforce Review

At the time of this report, the Shire is undertaking a review of its Workforce Plan. The Shire of Gingin Administration has an overextended workforce arising from the substantial growth over the last three-year period, and a rise in compliance related services and activities required by legislation.

The Workforce Plan is reviewed annually to ensure the Shire has the workforce capacity and competency to fulfill aspirations from the Strategic Community Plan as well as assisting with prioritising resources that focus on delivering services, projects, and programs.

Chief Executive Officer's Report

**Early Rates Incentive Scheme**

This is the 9<sup>th</sup> year that the Shire has conducted an Early Rates Incentive Scheme and I'm pleased to report that 61% of rates were paid on or before the 19<sup>th</sup> October 2022 – which was well over half the total expected revenue and an outstanding result. We were able to offer 10 prize packages which ranged from \$750 to \$4,500 in value and were worth a combined total value of \$13,000. These

prizes were made possible through the generous sponsorship of local businesses who received promotion throughout the year by the Shire.

The past year has been another monumental one for our Shire staff who are doing an outstanding job of delivering essential services and projects despite human resource and budget limitations. However, we are fortunate to have staff

who are dedicated to their roles and I am very grateful for everything they do for our communities.

I would also like to extend my sincere thanks to Council and the Executive Management Team for their leadership and support during this period.

**Aaron Cook**  
Chief Executive Officer



Annual Report 2022/2023 7


# Planning for the Future




## What We Achieved in 2022-23


This is the first year delivering the Shire's Strategic Community Plan 2022-2032 as the considered direction for the Shire of Gingin Administration embodying the revised aspirations and priorities of the Shire's communities.

The four (4) Planning for the Future Aspirational Areas are:

 **Attractions & Economy**  
Actively pursue tourism and economic development.

 **Connections & Wellbeing**  
Grow and nurture community connectedness and well-being.

 **Planning & Sustainability**  
Plan for future generations.

 **Excellence & Accountability**  
Deliver quality leadership and business expertise.

Each Aspirational Area provides the foundation and strategic direction for delivering projects, programs, and services to meet Community and Council objectives.

Every year the Shire's Corporate Business Plan is reviewed and updated with projects in line with the current budget for that financial year and planned future deliverables for the following three financial years. Projects, services, and programs for the current financial year are reported to Council via monthly and quarterly updates. The Annual Report provides the mechanism to report to the community on progress of deliverables for the relevant financial year – in essence, providing a snapshot of what has been accomplished.

Aligning with the Strategic Community Plan's Aspirational Areas, the following pages summarise the projects, programs, and services delivered in 2022/23 to meet strategic outcomes.



# Attractions & Economy



## Aspiration 1 – Attractions & Economy

### 1.1 Investment Attraction

Foster relationships with key stakeholders to attract tourism and economic development initiatives that will contribute to the Shire's economy.

Project	Program	Service	Status
	Gingin Community Resource Centre – Tourism Initiative (Funding Assistance Scheme)		Completed – annual funds expended on continued operation of an accredited Visitor Centre in Gingin including associated memberships, tourism and business sundowner, advertising in Destiny Perth Holiday Planner, development of local brochure and printed information, Moore River Region support, and administration of centre.
	Lancelin Community Resource Centre– Tourism Initiative (Funding Assistance Scheme)		Completed – annual funds expended on continued operation of an accredited Visitor Centre in Lancelin including accreditation costs, collation of information to update visitor booklets, printing costs, marketing and promotional costs.
Ledge Point Visitor Information Bay			Completed – collaboration with Ledge Point Community Association. Information provided on attractions and places to visit, local history, shipwrecks, Yued Nyoongar People, native flora and fauna, and Shire of Gingin information.
Ledge Point Lookout Drawings			Delayed – project commenced Q3.
Redfield Park Entry Statement			Completed – old wall removed, fencing and reticulation installed, in consultation with Redfield Park Community Association.
Ledge Point Junior Off-Road Area			Stage 1 complete – signs and fence installation, area open for use. Project partially funded by DLGSC.  Stage 2 of project scheduled for 2024/25.

Attractions & Economy

**Aspiration 1 – Attractions & Economy**

**1.2 Business Development**

Foster relationships with key stakeholders to support business development and job opportunity initiatives.

Project	Program	Service	Status
		Growing Youth Employment	Ongoing – Shire-based work experience offered as part of school curriculum.
	Early Rates Incentive Scheme		Ongoing – annual local business sponsorship, Shire promotion and networking initiative.

**1.3 Food Bowl Sub-Region**

Support initiatives that value-add to the Shire’s position within the ‘food bowl’ region.

Project	Program	Service	Status
		Attraction and marketing on behalf of Council including Regional Growth Alliance Food Bowl initiatives	Ongoing – Northern Growth Corridor Infrastructure Priority Report. This report is commissioned by the Wheatbelt Development Commission to support the future growth and prosperity of the Northern Growth Corridor (NGC). The NGC has a range of economic opportunities from its existing agricultural strength through to tourism, resources, and energy which the Shire of Gingin will benefit from.
	Flavours of Gingin event		Commenced – planning and invitation for primary producers and local business participation and sponsorship.



Attractions & Economy

**Aspiration 1 – Attractions & Economy**

**1.4 Infrastructure Investment**

Lobby State and Federal Government to establish infrastructure and development opportunities in our Shire.

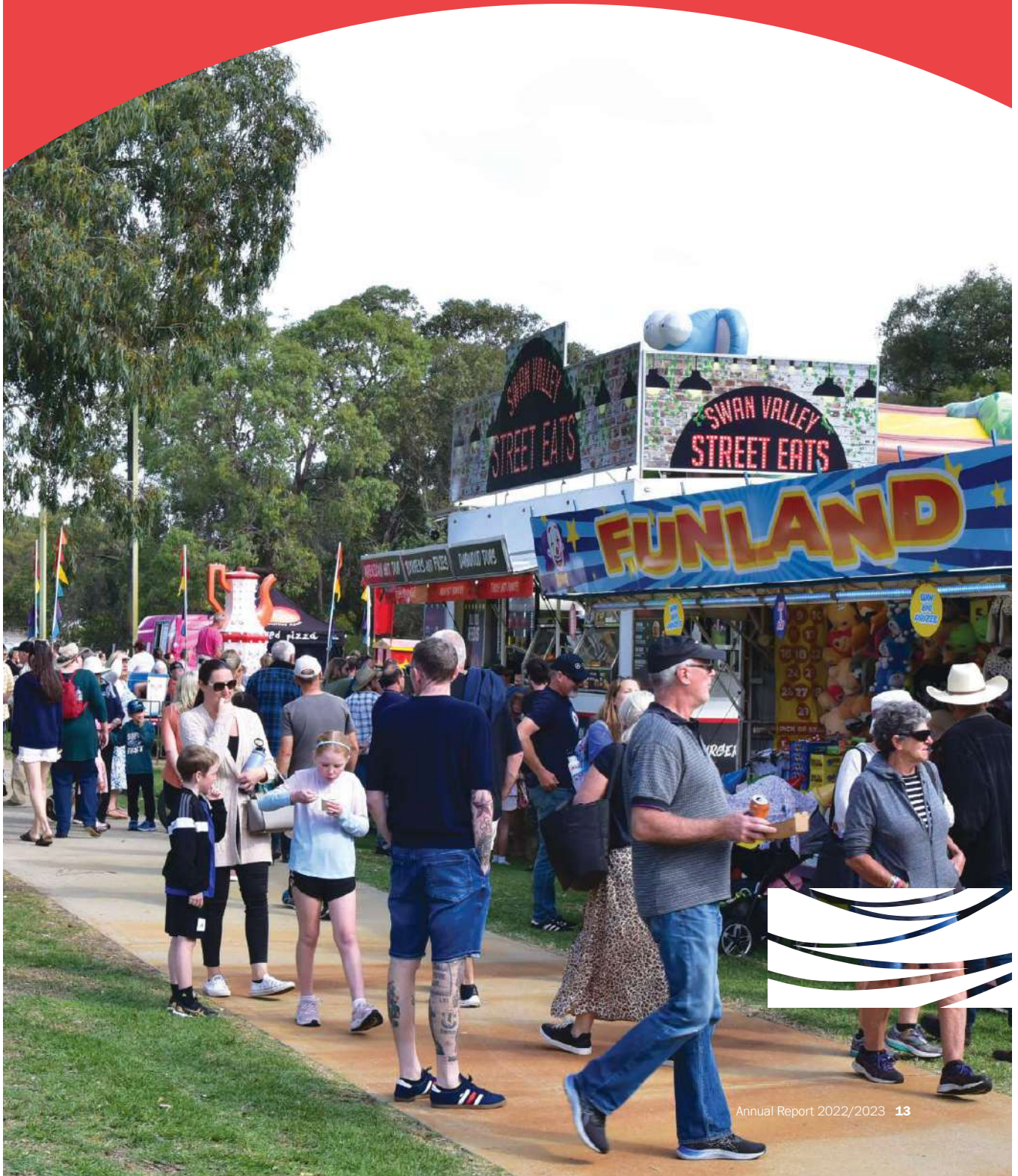
<b>Project</b>	<b>Program</b>	<b>Service</b>	<b>Status</b>
Granville Park Dam			Completed – weir repair.
Gingin Outdoor Activity Space			Completed – drainage works and repair to termite damaged fence.
Lancelin Cunliffe Street Re-Development			Completed – carpark area upgrade. Funded by Australian Government’s Community Development Grants Program.
Guilderton Wastewater Replacement Installation			Delayed – design, contractor appointment, and Health Dept approval delays.
Lancelin Skate Park Stage 2			Completed – partially funded by Australian Government’s Local Roads & Community Infrastructure program
Ledge Point Marina Development		Ledge Point Marina – seek political support and progress development	Ongoing – meeting with Dept of Transport Chief of Staff for project support and investment. Possible developer interest for a port facility.

**1.5 Attractions and Events**

Host/support iconic community events and attractions that will entice residents and visitors throughout the year.

<b>Project</b>	<b>Program</b>	<b>Service</b>	<b>Status</b>
			Completed – Shire managed events: <ul style="list-style-type: none"> <li>• Music in the Park, Guilderton.</li> <li>• Australia Day Breakfast and Citizenship Awards, Neergabby.</li> <li>• Lancelin Arts Festival.</li> <li>• Seniors’ Week “Elvis” Movie Matinee.</li> <li>• Youth Week events – Fun Day, Barefoot Bowls, and End of Season Pool Party.</li> <li>• NAIDOC Week “For Our Elders” event.</li> </ul>
	Shire and Community Managed Events	Community Funding Program – supporting community-run events	Processed – 18 third party event applications.
			In progress – planning for 2023/24 events.





Connections & Wellbeing

# Connections & Wellbeing



## Aspiration 2 – Connections & Wellbeing

### 2.1 Community Safety and Support

Provide support and advocacy to residents and visitors so they feel safe and secure at home and in the community.

Project	Program	Service	Status
		Local Emergency Services	Ongoing management of local emergency services including cadet training, fire mitigation projects, and support for regional, interstate and international firefighting efforts when required.
		Continuous Telecommunications	Ongoing activity in consultation with Telstra, Western Power and DFES to prevent communication disruptions during emergency events.
Gingin Emergency Services Centre			Completed – official opening held 29 October 2022 in partnership with DFES.  Minor works to be completed 2023/24.
Guilderton Fire Shed Conversion (no longer used to house fire fighting appliances – now repurposed as Shire depot for lower coastal region)			Toilet/shower plumbed-in and internal walls completed.  Plumbing and concreting to be completed 2023/24.
Gingin Fire Shed Conversion (brigade vacated to Gingin Emergency Services Centre – now leased to the Gingin Treasure Trove)			Building upgrades completed.  Drainage works to be undertaken 2023/24.
		Ranger Services	Ongoing – includes compliance checks (including illegal campsites), dog exercise area review, firebreak education program, review of 2023/24 Firebreak Order and Bushfire Information, Beach Emergency Sign (BEN) checks and replacement.
Guilderton Foreshore CCTV installation			Commenced – on-track for completion in 2023/24.
	Police Presence during peak periods and Neighbourhood Watch		Completed – provision of police accommodation in Guilderton during peak seasons and contribution towards neighbourhood watch program.

Connections & Wellbeing

**Aspiration 2 – Connections & Wellbeing**

**2.2 Community Housing**

Foster relationships with key stakeholders to provide community housing options for seniors/youth.

Project	Program	Service	Status
		Accommodation Shortages Advocacy	Ongoing liaison with the Department of Communities on community housing options and opportunities, and partnering with providers.
		Management of Shire Community/Social Housing	Ongoing – the Shire continues to manage and maintain the existing community seniors' housing in Gingin and Lancelin.
Gingin Eco Lifestyle Village			Ongoing – works onsite have commenced albeit slowly.  The Shire has committed to purchase two (2) completed units as additional social housing – expected 2024/25.
Lancelin Independent Living Units Upgrades (social housing)			Commenced – upgrade to Unit 9 completed. Upgrades to remaining five units scheduled for 2023/24.

**2.3 Aging In-Place and Health Care**

Foster relationships with key stakeholders to provide aging in-place opportunities and appropriate health care in our communities.

Project	Program	Service	Status
		Protecting People's Health – Environmental Health	Ongoing – 2022/23 Statistics: <ul style="list-style-type: none"> <li>• Food Premises Assessments 110</li> <li>• Food Recalls 39</li> <li>• Health Inspections 54</li> <li>• Event Assessments 111</li> <li>• Food/Water Sampling Days 20</li> <li>• Stable Fly Inspections 200</li> <li>• Health Complaints / Enquiries 259</li> <li>• Septic Inspections 81</li> <li>• Account/Building/Planning Assessments 602</li> </ul>



Connections & Wellbeing

Aspiration 2 – Connections & Wellbeing		
	Medical Services – advocacy for improved medical services and allied health accessible across the Shire	Ongoing – liaison with WA Country Health Service, Shire Administration, and the Developer for allied health expansion in new development, Gingin.
	Assisted Transport Services/ Community Cars – for access to health services (Gingin and Lancelin)	Ongoing – program reviewed by Council with decision to continue for 5 years; supported recruitment drive for volunteers.
	Contribution to Ambulances	Completed – yearly contribution towards ambulance renewal for all ambulances in the Shire.
	Public Health Stakeholder Network/Aged Housing and Care Service Provision Working Group	Ongoing – push for Allied Health resulted in possible expansion in Gingin and home-care help through Mabel with EOI advertised for potential workers in Gingin.

**2.4 Youth Investment**  
Promote and undertake activities that provide youth retention and capacity building in our communities.

Project	Program	Service	Status
	Lancelin Primary School – Respectful Relationships Program (Community Grant)		Completed – acquittal received.
	Lancelin Primary School – Perth and Fremantle Camps (Community Grant)		Completed – acquittal received.
	Gingin District High School – Chaplaincy Program		Completed – acquittal received.
		Gingin District High School – Student Council	Ongoing – mentorship and use of Council Chambers for meetings.
		Youth-Managed Projects	Completed – Youth Week events, Youth surveys, and dedicated Youth area on Shire website launched.



Connections & Wellbeing

**Aspiration 2 – Connections & Wellbeing**

**2.5 Community Capacity Building**

Empower all ages to be culturally aware and involved in diverse community initiatives including volunteering, culture, and the arts.

Project	Program	Service	Status
	Community Grants Program		Completed – 43 applications received for 2022-23 totalling \$217,539. Of that \$110,522 grant funding was approved for 37 projects. \$25,625 c/f from previous financial year for projects not completed. Review of the program undertaken and presented to Council with minor amendments made to the scheme.
	Funding Assistance Program		Completed – \$52,000 funding provided for CRCs, Chaplaincy (GDHS), Coastal Neighbourhood Watch, and allocations to environmental groups.
	Volunteer Support & Promotion		Completed – undertook two expert workshops with community groups on recruiting and retaining volunteers, survey of 150 volunteers across the Shire, and produced six videos of local volunteers sharing their stories of why they volunteer and encouraging others to be involved also.

**2.6 First Nation's Heritage and Inclusion**

Strengthen relationships which foster mutual respect and support, in addition to cultural awareness.

Project	Program	Service	Status
	Welcome to Country		Completed – held at Lancelin Arts Festival and NAIDOC Week 2022.
	NAIDOC Week – July		Completed – purchased five books by Aboriginal authors and artists for Gingin and Lancelin public libraries to celebrate the "Get Up! Stand Up! Show Up!" Campaign.

**2.7 Accessibility**

Ensure that the Shire's infrastructure and services are accessible to seniors and community members with a disability

Project	Program	Service	Status
	Review Disability Access and Inclusion Plan		Completed.

**2.8 Services and Facilities**

Provide cost effective services and facilities which meet the needs of the community

Project	Program	Service	Status
		Gingin and Lancelin Libraries	Ongoing – support for Gingin library service staffed by Gingin CRC and provision of Lancelin library service staffed by the Shire.
		Gingin Aquatic Centre	Ongoing – management and maintenance of the public pool.

Planning & Sustainability

# Planning & Sustainability



## Aspiration 3 – Planning & Sustainability

### 3.1 Climate Change and Adaptation

Understand the impacts of climate change and identify actions to adapt and mitigate those impacts.

Project	Program	Service	Status
	CHRMAP and Inundation and Coastal Management Strategy		On-track – consultation completed for CHRMAP and CMS; draft integrated CHRMAP and technical analysis BDA prepared; coastal planning final documents prepared and endorsed by Council for public comment prior to adoption.
		Electric Vehicle Station advocacy and facilitation	Completed – installation of two EV charging ports at Wangaree Park, Lancelin in collaboration with Synergy and Horizon Power.

### 3.2 Preservation and Management of Endangered Habitat and Coastal Reserves

Understand the impacts of climate change and identify actions to adapt and mitigate those impacts.

Project	Program	Service	Status
Erosion Control – Grace Darling Park to Edward Island Point			Completed – sand renourishment to depleted sand reserves.
Coastal Monitoring – beach access replenishment			Completed.
Seabird Erosion Project – repairs to seawall and boat ramp			Completed.
		Water allocation issues	Ongoing.
	Allocation to Environmental Groups (Funding Assistance Scheme)		Completed.

### 3.3 Planning and Land Use

Plan the use of the land to meet future requirements incorporating economic development objectives and community amenity.

Project	Program	Service	Status
		Building Permits and Compliance	Ongoing – Building/Demolition/ Occupancy Permits/ Retrospective Approvals issued (305), swimming pool inspections (67), Seabird Caravan Park audits (180).
	Local Planning Strategy / Scheme		On track – LPS 9 Review to be completed 2023/24



Planning & Sustainability

**Aspiration 3 – Planning & Sustainability**

Local Planning Policy Review

Ongoing – LPP 2.1 Residential Outbuildings reviewed and adopted. LPP 1.9 Sea Containers being reviewed. Other policies requiring review due to LPS Review are being collated.

**3.4 Community Engagement**

Facilitate community engagement for residents/ratepayers to provide input into shaping our future.

Project	Program	Service	Status
	Resident Perception Survey 2023		On track for completion 2023/24.

**3.5 Sustainable Waste Solutions**

Incorporate opportunities that support responsible and sustainable disposal of waste.

Project	Program	Service	Status
		In line with the WA Waste Authority's Waste Avoidance and Resource Recovery Strategy 2030, the Shire of Gingin is undertaking a major review of its waste and recycling services.	ASK Consultancy contracted to commence review. Public survey to be undertaken in July 2023.



Excellence & Accountability

# Excellence & Accountability



## Aspiration 4 – Excellence & Accountability

### 4.1 Management of Assets

Maintain civic buildings, sporting facilities, public places, plant, road, and cycleway/pathways based on asset management plans and identified priorities.

Project	Program	Service	Status
Kendall Road			Completed.
Hopkins Street			Completed.
KW Road			Completed.
KW Road and Sappers Road intersection			Completed.
Bootine Road			Completed.
Beermullah Road West drainage			Completed.
Wannamal Road West			Completed.
Hoy Road			Completed.
Moore River Drive			Completed.
Gingin Brook Road			Completed.
Mooliabeenee Road			Completed.
Bridge Maintenance Program			Completed.
Drainage Construction – renewal of drainage infrastructure			Completed.
Drainage Construction – Flood damage			Completed.
Drainage Lancelin Plaza			Completed.
		Appropriate Road Networks – to support increased agri-business and extractive industry – advocacy funding	Ongoing.
Ledge Point townsite to Lancelin Recreation Centre – Road – Project Development (design of future road)			Ongoing.
Lancelin – upgrade of solar lighting			Completed.
Plant Replacement Program			Roll-over of some items to 2023/24 due to inability to source.
Gingin Pistol Club – demolish and replace facility (Community Grant)			Completed.
Playgroup Facilities Upgrade (Community Grant)			Completed.
Gingin Aquatic Centre – pool retiling and sand filter			Completed – pool retiling; sand filter c/f 2023/24.



Excellence & Accountability

**Aspiration 4 – Excellence & Accountability**

Gingin Bowling Club – replace roof	Completed.
Gingin Recreation Centre – football changeroom repairs, storage wall repairs, septic system replacement	Completed.
Gingin Hardcourts – repair cracks	Delayed – project on hold as quotes over budget.
Guilderton Foreshore Infrastructure – repair boardwalk and replace roof on shelter	Completed.
Guilderton – Silver Creek Boardwalk	Progressing.
Guilderton Gabbadah Park ablution block – shift and replace leach drains	Completed.
Lancelin Sporting Complex – replace underground 415V, 3 phase power, upgrade switchboard inc. football pavilion	Delayed – Western Power holding up works.
Lancelin Back Beach ablution block veranda repairs	Completed.
Lancelin Beach Shelter and Walkway (Community Grant)	Completed.
Lancelin/Ledge Point Depot – raise roller doors	Completed.
Ledge Point Recreation Complex – power supply replacement	Completed.
Ledge Point De Burgh Street ablution block – plumbing and fixture replacement	Completed – except for painting doors and plastering, to be c/f 2023/24.
Sovereign House renewal and septic system replacement	Septic system replacement completed. Building works deferred – require Council decision on scope of project.
Gingin Lion's Club/Men's Shed – carpark asphalt	Completed.

**4.2 Effective Governance**

Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable, and principled environment.

Project	Program	Service	Status
	Organisation Cultural and Job Satisfaction Survey		Completed – recommendations to be incorporated into the Shire's Workforce Plan.
		Human Resources	Ongoing service activity.
	Employee Recognition Program		Ongoing – staff recognised at monthly staff meetings and weekly newsletter.
	TRACK Leadership		Rolled out by the Executive Management Team.

Excellence & Accountability

Aspiration 4 – Excellence & Accountability		
	Training and Development – Elected Member Training (legislation)	Training undertaken throughout the year. Report on Councillor training for the preceding year made available on the Shire's website by 31 July.
	Training and Development – Staff Training (personal development)	Training requirements identified and undertaken throughout the year.
	Council Policies and Laws	Review of Local Laws undertaken by a consultant and presented to Council.
	LGIS Regional Risk Coordination Program – Service Plan	Program assessed for value for money. Looking to use RRC in the future.
	Customer Service Charter	Charter reviewed by the Executive Management Team with amendments made to reflect social media response protocols.
	Review Local Health Plan	Annual Review – Local Health Plan reviewed and submitted to HDWA.
	Reconciliation Action Plan and Cultural Heritage Management Plan	Awaiting the Aboriginal Corporation to be up and running.

**4.3 Information Sharing Targeted**

Communications that provide clear messages and are cost effective.

Project	Program	Service	Status
		Targeted communication	Ongoing to targeted audiences using all media channels at Shire's disposal, including electronic media.

Project	Program	Service	Status
---------	---------	---------	--------

**4.4 Strategic and Sustainable Financial Planning**

Undertake long-term resource planning and allocation in accordance with the Integrated Planning and Reporting Framework.

Project	Program	Service	Status
		ICT Strategic Plan (Integrated Planning and Reporting)	Information communications/ technology maintenance and renewal prioritised and budgeted.
		Corporate Business Plan/ Quarterly Reporting (Integrated Planning and Reporting)	Corporate Business Plan completed. Quarterly Reporting completed.
		Long Term Financial Plan (Integrated Planning and Reporting)	Deferred to 23/24.
		Workforce Plan review (Integrated Planning and Reporting)	Deferred to 23/24.
		Asset Management Plan	Completed
		Road Assets revalue and sealed condition assessment	Report due early 23/24

Excellence & Accountability

**Aspiration 4 – Excellence & Accountability**

**4.5 Key Stakeholder Partnerships**

Foster applicable relationships and partnerships with key stakeholders to achieve outcomes.

Project	Program	Service	Status
		Northern Growth Alliance – Shires of Gingin, Chittering & Dandaragan	Continuing partnership with the Shires of Chittering and Dandaragan to facilitate the future growth and prosperity of the Northern Growth Corridor (NGC). The NGC has a range of economic opportunities from its existing agricultural strength through to tourism, resources, and energy which the Shire of Gingin will benefit from.



Major projects 2022/23

# Major projects 2022/23

Projects Carried Forward from 2022/23 Corporate Business Plan	New Projects 2023/24
Guilderton Foreshore – installation of CCTV	Guilderton – purchase of road reserve for amalgamation into shop premises land
Gingin – Eco Lifestyle purchase units	Guilderton – Foreshore Upgrade (Stage 1) – Concept Plan
Coastal Hazard Risk Management Adaption Plan	Beermullah Road West – drainage
Coastal Management Strategy	Wannamal Road West
Resident Perception Survey 2023	Wannamal Road South
Guilderton foreshore waste-water refit	Todman road
Local Planning Strategy/Scheme	Aurisch Road
Local Planning Policy Review	Coonabidgee Road
Lancelin Independent Living Units – replace pex pipes	Mooliabeenee Road
Lancelin Sporting Complex – replace, upgrade and undergrounding of 415v 3 phase power line	Weld Street Bridge
Ledge Point – De Burgh Street ablution block plastering, paint doors and asphalt to carpark	Drainage construction (some c/f)
Valuation Report for Fair Values – Land & Building, Asset Management (building condition for RAMMS, bridge evaluation)	Plant renewal program (some c/f)
Sovereign House – Assist with building structure	Granville Civic Centre – replace switchboard
	Gingin CWA Hall – repair cracks, new floor, paint internal walls
	Shire Administration Centre – maintenance, biolytic extension
	Gingin – Old Granville building – repair flooring, drainage
	Guilderton Caravan Park – gas cylinder line to be replaced, gully traps, replace bench seats in kitchen
	Lancelin Bowling Club – contribution towards synthetic bowling green (subject to success of funding request)
	Lancelin – Harold Park replace BBQs and power pole
	Seabird – Frank Douglas Park new BBQs and play equipment



24 Shire of Gingin

# Statutory Reporting

## Annual Salaries

In accordance with Regulation 19B of the *Local Government (Administration) Regulations 1996*, the Shire of Gingin is required to disclose, in bands of \$10,000, the number of employees entitled to an annual salary package of \$130,000 or more.

For the period 1 June 2022 to 30 June 2023, the number of Shire of Gingin employees receiving salary packages within these bands are as follows:

Salary Band \$	Number of Officers
130,000 - 139,000	1
140,000 - 149,000	
150,000 - 159,000	2
160,000 - 169,000	
170,000 - 179,000	
180,000 - 189,000	
190,000 - 199,000	
200,000 - 209,000	
210,000 - 219,000	1

The remuneration paid or provided to the CEO (Mr Aaron Cook) during the financial year was \$221,405. This includes salaries, allowances, benefits (including superannuation benefits) and emoluments.

## Building Permits and Approvals

The Shire is required to provide information pertaining to building permits and approvals for inclusion in its Annual Report in accordance with Section 132 of the *Building Act 2011* and Regulation 14 of the *Building Regulations 2012*.

The Shire's Building Department was still very busy during 2022-23 due to the continuing high numbers of building applications received. There were 286 permits and approvals issued during this reporting period, slightly less than last financial year but a higher number of these applications were for retrospective approvals for non-compliant structures. These statistics are comprised of the following:



Statutory Reporting

**Council Meeting Attendance**

In accordance with Regulation 19B of the *Local Government (Administration) Regulations 1996*, the Shire of Gingin is required to report the number of council and committee meetings attended by each council member during the 2022-23 financial year.

Councillor	Ordinary Council Meetings (12)	Special Council Meetings (4)	Committee Meetings	Annual Meeting of Electors (2)*
Cr Fewster	10	4	11	2
Cr Rule	9	4	9	2
Cr Balcombe	11	3	19	1
Cr Johnson	10	4	17	2
Cr Kestel	12	4	20	2
Cr Peczka	12	4	9	2
Cr Sorensen	11	4	17	2
Cr Vis	11	4	13	2

\*Note: There was no Annual Meeting of Electors held in 2021-22 due to delays in the audit process for the preceding financial year. The Annual Meeting of Electors for 2020-21 was held on 6 September 2022, and is therefore included in the figures for the 2022-23 financial year.

**Payments to Councillors**

In accordance with Regulation 19BD of the *Local Government (Administration) Regulations 1996*, the Shire of Gingin is required to report details of all fees, expenses, and allowances paid during the financial year to individual Councillors. Please refer to the table below for totals paid to Councillors for the 2022-23 reporting period:

Councillor	Nature of Fee, Expense or Allowance Paid During 2022-23				
	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	Allowance for ITC Expenses	Travel and Accommodation Expenses
Cr Fewster	\$16,000	\$0	\$15,600	\$2,500	\$1,631
Cr Rule (to 14 November 2022)	\$0	\$1,489	\$8,320	\$2,500	\$0
Cr Balcombe	\$0	\$0	\$8,320	\$2,500	\$0
Cr Johnson	\$0	\$0	\$8,320	\$2,500	\$1,462
Cr Kestel	\$0	\$0	\$8,320	\$2,500	\$0
Cr Peczka	\$0	\$0	\$8,320	\$2,500	\$3,337
Cr Sorensen	\$0	\$0	\$8,320	\$2,500	\$1,308
Cr Vis (from 15 November 2022)	\$0	\$2,511	\$8,320	\$2,500	\$0



**Disability Access and Inclusion**

In accordance with Section 5.53 of the *Local Government Act 1995* the Shire of Gingin is required to include in its Annual Report any matter on which a report must be made under Section 29 of the *Disability Services Act 1993* which specifies that local governments must:

1. Maintain a Disability Access and Inclusion Plan (DAIP).
2. Address seven specific outcome areas within the plan.
3. Report annually on progress against the actions within the plan.

The Shire’s DAIP is a key strategic document which outlines the Shire’s approach to working towards a more accessible and inclusive community. While it is a statutory requirement for the Shire to maintain and implement a DAIP, all community members benefit from the Shire’s commitment to access and inclusion.

The Shire’s DAIP can be found on the Shire’s website [gingin.wa.gov.au](http://gingin.wa.gov.au).

During the 2022-23 reporting period, as per DAIP Outcome 2 – Access to Buildings and Facilities, footpaths in the Shire’s town sites were expanded and repaired/ upgraded as required for easier access. Work was carried out in the following locations:

- Dual use footpath installed Beacon Road, Lancelin from intersection North Street to intersection with Desert Road – approximately 200m.
- Removed old footpath and installed dual use footpath Mullins Street, Guilderton from intersection of Gordon Street to Mortimer Street – approximately 275m.
- Dual use footpath installed Brockman Street from intersection with Robinson Street to intersection with Cheriton Road – approximately 210m.
- Dual use footpath installed Cheriton Road from intersection with Brockman Street to intersection Cairn Crescent – approximately 360m.

Compliant accessible kerb ramps were also installed at the following locations:

- Beacon Road/Desert Road, Lancelin
- Beacon Road/Hinchcliffe Road, Lancelin x 2
- Gordon Street/Mullins Street, Guilderton
- Mullins Street/Wedge Street, Guilderton
- Mullins Street, Guilderton
- Cheriton Road/Cairn Crescent, Gingin
- Cheriton Road/Brockman Street, Gingin
- Brockman Street/Robinson Street, Gingin

**Freedom of Information**

In accordance with Part 5 Sections 94, 96 and 97 of the *Freedom of Information Act 1992*, the Shire is required to publish an Information Statement which details the process for applying for information under the Act and provide an up-to-date version every 12 months.

The Shire’s Information Statement was reviewed in July 2022 and is available for public access on its website [gingin.wa.gov.au](http://gingin.wa.gov.au).

During 2022-23 the following number of Freedom of Information requests were received and actioned:

Number of FOI applications made	16
Number of successful applications	13
Number of cancelled applications	1
Number of applications not valid	2

**Record Keeping Statement**

The *State Records Act 2000* requires all local governments to include in the Annual Report a statement on their compliance with their Record Keeping Plan.

All Shire of Gingin employees are legally required to comply with the conditions of the Record Keeping Plan and ongoing training is available to all officers, is included as part of new staff onboarding induction process, and is continually provided on an as-needed basis.

A review of the Shire’s Record Keeping Plan is required to be undertaken once every five years. The last review of the Shire’s record keeping procedures was undertaken during 2017-18. This review confirmed the Shire’s procedures were compliant and approval was received from the State Records Office on 24 October 2017. The next review is due to be carried out in December 2023.

**Register of Complaints**

All complaints against the Shire of Gingin’s elected members that result in a finding by a standards panel (under Section 5.110(2) (a) of the *Local Government Act 1995*) and where a minor breach has occurred must be recorded in a Register of Complaints.

Section 5.121(3) requires the CEO to publish an up-to-date version of the register of complaints on the Shire’s official website.

There have been no such findings made in relation to elected members of the Shire of Gingin for the 2022-23 financial year.



# Financial Report





## **Table of Contents**

Statement by Chief Executive Officer	30
Statement of Comprehensive Income	31
Statement of Financial Position	32
Statement of Changes in Equity	33
Statement of Cash Flows	34
Statement of Financial Activity	35
Index of Notes to the Financial Report	36
Notes to and forming part of the Financial Report	37
Independent Auditor's Report	69

Statement by Chief Executive Officer

## **Statement by Chief Executive Officer**

FOR THE YEAR ENDED 30 JUNE 2023

### **STATEMENT BY CEO**

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

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

Signed on the            5th            day of            December            2023



---

Chief Executive Officer

Aaron Cook

---

Name of Chief Executive Officer



Statement of Comprehensive Income

## Statement of Comprehensive Income

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	9,437,442	9,422,765	8,889,160
Grants, subsidies and contributions	2(a)	3,973,105	1,332,638	4,032,448
Fees and charges	2(a)	4,165,761	3,941,679	3,925,738
Interest revenue	2(a)	351,498	113,775	69,274
Other revenue	2(a)	416,418	237,509	562,162
		<b>18,344,224</b>	<b>15,048,366</b>	<b>17,478,782</b>
<b>Expenses</b>				
Employee costs	2(b)	(6,085,531)	(6,254,772)	(5,873,096)
Materials and contracts		(7,014,752)	(6,649,869)	(6,321,670)
Utility charges		(484,922)	(474,691)	(462,885)
Depreciation		(6,084,962)	(4,922,951)	(6,310,701)
Finance costs	2(b)	(89,953)	(92,430)	(102,467)
Insurance		(382,019)	(350,872)	(368,772)
Other expenditure	2(b)	(709,283)	(460,465)	(437,338)
		<b>(20,851,422)</b>	<b>(19,206,050)</b>	<b>(19,876,929)</b>
		<b>(2,507,198)</b>	<b>(4,157,684)</b>	<b>(2,398,147)</b>
Capital grants, subsidies and contributions	2(a)	5,317,689	8,088,343	4,482,933
Profit on asset disposals		226,582	0	0
Loss on asset disposals		(217,662)	0	(4,040)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		<b>5,330,295</b>	<b>8,088,343</b>	<b>4,482,890</b>
<b>Net result for the period</b>		<b>2,823,097</b>	<b>3,930,659</b>	<b>2,084,743</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	17	60,571,526	0	0
<b>Total other comprehensive income for the period</b>		<b>60,571,526</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>63,394,623</b>	<b>3,930,659</b>	<b>2,084,743</b>

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



Statement of Financial Position

## Statement of Financial Position

AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	13,161,376	13,598,004
Trade and other receivables	5	958,703	1,975,769
Other financial assets	4(a)	4,291	4,207
Inventories	6	22,913	48,891
Other assets	7	422,967	19,325
<b>TOTAL CURRENT ASSETS</b>		<b>14,570,250</b>	<b>15,646,196</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	169,380	153,311
Other financial assets	4(b)	100,015	100,620
Property, plant and equipment	8	51,756,372	51,210,036
Infrastructure	9	218,636,014	151,247,484
Right-of-use assets	11(a)	44,774	76,741
<b>TOTAL NON-CURRENT ASSETS</b>		<b>270,706,555</b>	<b>202,788,192</b>
<b>TOTAL ASSETS</b>		<b>285,276,805</b>	<b>218,434,388</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,985,146	3,407,473
Other liabilities	13	922,102	1,410,754
Lease liabilities	11(b)	20,122	31,608
Borrowings	14	261,817	250,521
Employee related provisions	15	1,257,422	930,057
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,446,609</b>	<b>6,030,413</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	25,274	45,789
Borrowings	14	1,580,847	1,592,664
Employee related provisions	15	65,612	254,868
Other provisions	16	5,253,186	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>6,924,919</b>	<b>1,893,321</b>
<b>TOTAL LIABILITIES</b>		<b>11,371,528</b>	<b>7,923,734</b>
<b>NET ASSETS</b>		<b>273,905,277</b>	<b>210,510,654</b>
<b>EQUITY</b>			
Retained surplus		49,827,476	47,351,695
Reserve accounts	28	8,092,530	7,745,214
Revaluation surplus	17	215,985,271	155,413,745
<b>TOTAL EQUITY</b>		<b>273,905,277</b>	<b>210,510,654</b>

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



Statement of Changes in Equity

## Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2023

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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>46,559,741</b>	<b>6,452,425</b>	<b>155,413,745</b>	<b>208,425,911</b>
Comprehensive income for the period					
Net result for the period		2,084,743	0	0	2,084,743
Total comprehensive income for the period		2,084,743	0	0	2,084,743
Transfers from reserve accounts	28	85,482	(85,482)	0	0
Transfers to reserve accounts	28	(1,378,270)	1,378,270	0	0
<b>Balance as at 30 June 2022</b>		<b>47,351,695</b>	<b>7,745,214</b>	<b>155,413,745</b>	<b>210,510,654</b>
Comprehensive income for the period					
Net result for the period		2,823,097	0	0	2,823,097
Other comprehensive income for the period	17	0	0	60,571,526	60,571,526
Total comprehensive income for the period		2,823,097	0	60,571,526	63,394,623
Transfers from reserve accounts	28	907,624	(907,624)	0	0
Transfers to reserve accounts	28	(1,254,940)	1,254,940	0	0
<b>Balance as at 30 June 2023</b>		<b>49,827,476</b>	<b>8,092,530</b>	<b>215,985,271</b>	<b>273,905,277</b>

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

Statement of Cash Flows

## Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	9,429,452	9,340,165
Grants, subsidies and contributions	5,068,407	5,227,435
Fees and charges	4,164,702	3,924,714
Interest revenue	351,498	69,274
Goods and services tax received	1,684,518	1,454,386
Other revenue	416,418	562,162
	21,114,995	20,578,136
<b>Payments</b>		
Employee costs	(5,906,899)	(5,740,429)
Materials and contracts	(8,864,022)	(5,256,631)
Utility charges	(484,922)	(462,885)
Finance costs	(89,953)	(102,467)
Insurance paid	(382,019)	(368,772)
Goods and services tax paid	(1,689,491)	(1,456,066)
Other expenditure	(693,587)	(437,338)
	(18,110,893)	(13,824,588)
<b>Net cash provided by (used in) operating activities</b>	<b>3,004,102</b>	<b>6,753,548</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	(1,287,990)	(2,381,466)
Payments for construction of infrastructure	(6,320,781)	(4,402,396)
Capital grants, subsidies and contributions	3,794,169	4,482,933
Proceeds from financial assets at amortised cost - self supporting loans	4,207	(2,021)
Proceeds from sale of property, plant & equipment	404,273	0
<b>Net cash provided by (used in) investing activities</b>	<b>(3,406,122)</b>	<b>(2,302,950)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	27(a) (250,521)	(259,387)
Payments for principal portion of lease liabilities	27(c) (34,087)	(31,606)
Proceeds from new borrowings	27(a) 250,000	0
<b>Net cash provided by (used in) financing activities</b>	<b>(34,608)</b>	<b>(290,993)</b>
<b>Net increase (decrease) in cash held</b>	<b>(436,628)</b>	<b>4,159,605</b>
Cash at beginning of year	13,598,004	9,438,399
<b>Cash and cash equivalents at the end of the year</b>	<b>3 13,161,376</b>	<b>13,598,004</b>

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

Statement of Financial Activity

## Statement of Financial Activity

FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>			
<b>Revenue from operating activities</b>			
	9,431,143	9,416,965	8,883,383
25	6,299	5,800	5,777
	3,973,105	1,332,638	4,032,448
	4,165,761	3,941,679	3,925,738
	351,498	113,775	69,274
	416,418	237,509	562,162
	226,582	0	0
4(b)	3,686	0	3,997
	18,574,492	15,048,366	17,482,779
<b>Expenditure from operating activities</b>			
	(6,085,531)	(6,254,772)	(5,873,096)
	(7,014,752)	(6,649,869)	(6,321,670)
	(484,922)	(474,691)	(462,885)
	(6,084,962)	(4,922,951)	(6,310,701)
	(89,953)	(92,430)	(102,467)
	(382,019)	(350,872)	(368,772)
	(709,283)	(460,465)	(437,338)
	(217,662)	0	(4,040)
	(21,069,084)	(19,206,050)	(19,880,969)
26(a)	5,867,031	4,922,951	6,488,878
<b>Amount attributable to operating activities</b>	<b>3,372,439</b>	<b>765,267</b>	<b>4,090,688</b>
<b>INVESTING ACTIVITIES</b>			
<b>Inflows from investing activities</b>			
	5,317,689	8,088,343	4,482,933
	404,273	307,000	0
	4,207	13,252	7,979
	5,726,169	8,408,595	4,490,912
<b>Outflows from investing activities</b>			
	0	0	(10,000)
8(a)	(2,235,635)	(6,658,428)	(2,381,466)
9(a)	(11,573,967)	(6,702,036)	(4,402,396)
	(13,809,602)	(13,360,464)	(6,793,862)
26(b)	5,253,186	0	0
<b>Amount attributable to investing activities</b>	<b>(2,830,247)</b>	<b>(4,951,869)</b>	<b>(2,302,950)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Inflows from financing activities</b>			
27(a)	250,000	550,000	0
28	907,624	1,818,497	85,482
	1,157,624	2,368,497	85,482
<b>Outflows from financing activities</b>			
27(a)	(250,521)	(250,520)	(259,387)
27(c)	(34,087)	(32,001)	(31,606)
28	(1,254,940)	(539,595)	(1,378,270)
	(1,539,548)	(822,116)	(1,669,263)
<b>Amount attributable to financing activities</b>	<b>(381,924)</b>	<b>1,546,381</b>	<b>(1,583,781)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>			
26(c)	2,148,491	2,640,221	1,944,534
	3,372,439	765,267	4,090,688
	(2,830,247)	(4,951,869)	(2,302,950)
	(381,924)	1,546,381	(1,583,781)
26(c)	<b>2,308,759</b>	<b>0</b>	<b>2,148,491</b>

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

Index of Notes to the Financial Report

## **Index of Notes to the Financial Report**

FOR THE YEAR ENDED 30 JUNE 2023

Note 1	Basis of Preparation	37
Note 2	Revenue and Expenses	38
Note 3	Cash and Cash Equivalents	40
Note 4	Other Financial Assets	40
Note 5	Trade and Other Receivables	41
Note 6	Inventories	42
Note 7	Other Assets	43
Note 8	Property, Plant and Equipment	44
Note 9	Infrastructure	46
Note 10	Fixed Assets	48
Note 11	Leases	50
Note 12	Trade and Other Payables	51
Note 13	Other Liabilities	52
Note 14	Borrowings	53
Note 15	Employee Related Provisions	54
Note 16	Other Provisions	55
Note 17	Revaluation Surplus	56
Note 18	Restrictions Over Financial Assets	56
Note 19	Undrawn Borrowing Facilities and Credit Standby Arrangements	56
Note 20	Contingent Liabilities	57
Note 21	Capital Commitments	57
Note 22	Related Party Transactions	58
Note 23	Joint Arrangements	60
Note 24	Other Significant Accounting Policies	61
<b>Information required by legislation</b>		
Note 25	Rating Information	62
Note 26	Determination of Surplus or Deficit	63
Note 27	Borrowing and Lease Liabilities	64
Note 28	Reserve accounts	66
Note 29	Trust Funds	68



## Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

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

#### 1. BASIS OF PREPARATION

The financial report of the Shire of Gingin, which is a band 3 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### Local Government Act 1995 requirements

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

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

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

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

##### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

##### Judgements and estimates

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

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

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

##### Initial application of accounting standards

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

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

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

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

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

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

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

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

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

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

**Revenue Recognition**

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

**For the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	9,437,442	0	9,437,442
Grants, subsidies and contributions	3,973,105	0	0	0	3,973,105
Fees and charges	4,165,761	0	0	0	4,165,761
Interest revenue	0	0	351,498	0	351,498
Other revenue	133,233	0	0	283,185	416,418
Capital grants, subsidies and contributions	0	5,317,689	0	0	5,317,689
<b>Total</b>	<b>8,272,099</b>	<b>5,317,689</b>	<b>9,788,940</b>	<b>283,185</b>	<b>23,661,913</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	8,889,160	0	8,889,160
Grants, subsidies and contributions	4,032,448	0	0	0	4,032,448
Fees and charges	3,925,738	0	0	0	3,925,738
Interest revenue	0	0	69,274	0	69,274
Other revenue	198,505	0	0	363,657	562,162
Capital grants, subsidies and contributions	0	4,482,933	0	0	4,482,933
<b>Total</b>	<b>8,156,691</b>	<b>4,482,933</b>	<b>8,958,434</b>	<b>363,657</b>	<b>21,961,715</b>

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

<b>Note</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Interest revenue</b>		
Financial assets at amortised cost - self supporting loans	355	404
Interest on reserve account funds	187,525	0
Trade and other receivables overdue interest	68,943	68,692
Other interest revenue	94,675	178
	<u>351,498</u>	<u>69,274</u>

The 2023 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$77,050

**Fees and charges relating to rates receivable**

Charges on instalment plan	3,165	15,965
----------------------------	-------	--------

The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$16,000

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report	30,808	37,000
- Other services – grant acquittals	1,500	1,800
	<u>32,308</u>	<u>38,800</u>

**Employee Costs**

Employee benefit costs	5,781,153	5,572,828
Other employee costs	304,378	300,268
	<u>6,085,531</u>	<u>5,873,096</u>

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	89,111	101,273
Lease liabilities	842	1,194
	<u>89,953</u>	<u>102,467</u>

**Other expenditure**

Impairment losses on trade receivables	8,871	9,930
Write down of inventories to net realisable value	6,825	0
Sundry expenses	693,587	427,408
	<u>709,283</u>	<u>437,338</u>

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**3. CASH AND CASH EQUIVALENTS**

Note	2023 \$	2022 \$
Cash at bank and on hand	13,161,376	13,598,004
<b>Total cash and cash equivalents</b>	<b>13,161,376</b>	<b>13,598,004</b>
Held as		
- Unrestricted cash and cash equivalents	4,146,744	4,442,036
- Restricted cash and cash equivalents	18 9,014,632	9,155,968
	<b>13,161,376</b>	<b>13,598,004</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

	2023 \$	2022 \$
Financial assets at amortised cost	4,291	4,207
	4,291	4,207
<b>Other financial assets at amortised cost</b>		
Self supporting loans receivable	4,291	4,207
	4,291	4,207
Held as		
- Unrestricted other financial assets at amortised cost	4,291	4,207
	4,291	4,207
<b>(b) Non-current assets</b>		
Financial assets at amortised cost	18,525	22,816
Financial assets at fair value through profit or loss	81,490	77,804
	100,015	100,620
<b>Financial assets at amortised cost</b>		
Financial assets at amortised cost - self supporting loans	10,454	12,816
Financial assets at amortised cost - loan advances	8,071	10,000
	18,525	22,816
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	77,804	73,807
Movement attributable to fair value increment	3,686	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

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

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

**FOR THE YEAR ENDED 30 JUNE 2023**

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	393,515	399,663
Trade receivables	382,730	1,351,120
GST receivable	66,464	61,491
Allowance for credit losses of trade receivables	(8,871)	(9,930)
Other receivables - Legal costs - recovery of rates	78,010	133,099
Other receivables - Rubbish fees	46,855	40,326
	958,703	1,975,769
<b>Non-current</b>		
Rates and statutory receivables	169,380	153,311
	169,380	153,311

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

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

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	382,730	1,351,120	1,727,666
Contract assets	383,908	0	0
Allowance for credit losses of trade receivables	(8,871)	(9,930)	(10,954)
Total trade and other receivables from contracts with customers	757,767	1,341,190	1,716,712

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**6. INVENTORIES**

	Note	2023	2022
		\$	\$
<b>Current</b>			
Fuel and materials		8,222	34,026
History books held for sale		14,691	14,865
		22,913	48,891
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		48,891	31,092
Inventories expensed during the year		(362,339)	(325,897)
Write down of inventories to net realisable value	2(b)	(6,825)	0
Additions to inventory		343,186	343,696
<b>Balance at end of year</b>		22,913	48,891

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
Contract assets

	2023	2022
	\$	\$
Prepayments	39,059	19,325
Contract assets	383,908	0
	422,967	19,325

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

**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)

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Vehicles	Buildings - work in progress	Tools	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	12,809,102	1,713,700	30,342,620	44,865,422	157,518	4,920,912	0	4,118,921	3,640	50,366,413
Additions	0	0	228,813	228,813	0	0	0	2,152,653	0	2,381,466
Depreciation	0	(33,646)	(738,673)	(772,319)	(42,539)	(469,060)	(253,024)	0	(901)	(1,537,843)
Transfers	0	0	0	0	0	(1,048,050)	1,048,050	0	0	0
<b>Balance at 30 June 2022</b>	12,809,102	1,680,054	29,832,760	44,321,916	114,979	3,405,802	793,026	2,571,574	2,739	51,210,036
<b>Comprises:</b>										
Gross balance amount at 30 June 2022	12,809,102	1,713,700	30,571,433	45,094,235	343,462	6,048,745	2,024,995	2,571,574	12,900	56,095,911
Accumulated depreciation at 30 June 2022	0	(33,646)	(738,673)	(772,319)	(228,483)	(2,642,943)	(1,231,969)	0	(10,161)	(4,885,875)
<b>Balance at 30 June 2022</b>	12,809,102	1,680,054	29,832,760	44,321,916	114,979	3,405,802	793,026	2,571,574	2,739	51,210,036
Additions	2,625	0	522,126	524,751	0	366,436	1,324,991	19,457	0	2,235,635
Disposals	0	0	(119,583)	(119,583)	0	(40,249)	(151,492)	0	(375)	(311,699)
Depreciation	0	(33,634)	(794,999)	(828,633)	(17,171)	(333,237)	(155,599)	0	(757)	(1,335,397)
Transfers	0	0	2,548,828	2,548,828	0	0	0	(2,591,031)	0	(42,203)
<b>Balance at 30 June 2023</b>	12,811,727	1,646,420	31,989,132	46,447,279	97,808	3,398,752	1,810,926	0	1,607	51,756,372
<b>Comprises:</b>										
Gross balance amount at 30 June 2023	12,811,727	1,713,700	33,514,190	48,039,617	343,462	6,330,181	2,841,485	0	9,150	57,563,895
Accumulated depreciation at 30 June 2023	0	(67,280)	(1,525,058)	(1,592,338)	(245,654)	(2,931,429)	(1,030,559)	0	(7,543)	(5,807,523)
<b>Balance at 30 June 2023</b>	12,811,727	1,646,420	31,989,132	46,447,279	97,808	3,398,752	1,810,926	0	1,607	51,756,372

The 2023 additions included \$947,645 of non-cash additions for vehicles received from the Department of Fire and Emergency Services



Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

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

**(b) Carrying Value Measurements**

<b>(i) Fair Value</b>	<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>Land and buildings</b>						
Land		2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2021	Price per hectare
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent valuer and Management valuation	June 2021	Price per square meter / market borrowing rate
Buildings - specialised		3	Cost approach using current replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**(ii) Cost**

<b>Furniture and equipment</b>	N/A	N/A	Cost model	N/A	N/A	N/A
<b>Plant and equipment</b>	N/A	N/A	Cost model	N/A	N/A	N/A

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - bridges	Infrastructure - work in progress	Infrastructure - Landfill assets	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	128,999,812	262,180	10,491,322	9,618,400	2,218,304	0	0	151,590,018
Additions	3,534,697	379,459	14,000	140,356	309,325	24,559	0	4,402,396
(Disposals)	0	0	(4,040)	0	0	0	0	(4,040)
Depreciation	(3,259,262)	(25,666)	(832,352)	(481,454)	(142,156)	0	0	(4,740,890)
Transfers	0	0	(318,789)	13,850	0	304,939	0	0
<b>Balance at 30 June 2022</b>	129,275,247	615,973	9,350,141	9,291,152	2,365,473	329,498	0	151,247,484
<b>Comprises:</b>								
Gross balance at 30 June 2022	141,469,102	674,710	12,099,840	9,772,606	2,894,594	329,498	0	167,240,350
Accumulated depreciation at 30 June 2022	(12,193,855)	(58,737)	(2,749,699)	(481,454)	(509,121)	0	0	(15,992,866)
<b>Balance at 30 June 2022</b>	129,275,247	615,973	9,350,141	9,291,152	2,385,473	329,498	0	151,247,484
Additions	4,950,819	25,894	477,704	126,200	114,119	626,045	5,253,186	11,573,967
(Disposals)	0	0	(80,738)	(2,916)	0	0	0	(83,654)
Revaluation increments / (decrements) transferred to revaluation surplus	53,543,518	3,711,720	(488,085)	0	3,310,415	0	493,958	60,571,526
Depreciation	(3,291,738)	(25,675)	(770,479)	(484,613)	(143,007)	0	0	(4,715,512)
Transfers	0	0	690,763	(45,859)	0	(690,763)	88,062	42,203
<b>Balance at 30 June 2023</b>	184,477,846	4,327,912	9,179,306	8,883,964	5,667,000	264,780	5,835,206	218,636,014
<b>Comprises:</b>								
Gross balance at 30 June 2023	184,477,846	4,327,912	9,179,306	9,843,206	5,667,000	264,780	5,842,044	219,602,084
Accumulated depreciation at 30 June 2023	0	0	0	(959,242)	0	0	(6,838)	(966,080)
<b>Balance at 30 June 2023</b>	184,477,846	4,327,912	9,179,306	8,883,964	5,667,000	264,780	5,835,206	218,636,014

(a) The 'Infrastructure - Landfill assets' class was disclosed for the first time this year and included landfill cells and post-closure assets.

(b) The Additions for 2022-23 included \$5,253,186 of non-cash additions for the post-closure assets.

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**9. INFRASTRUCTURE (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using current replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
	Infrastructure - footpaths	3	Cost approach using current replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
	Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
	Infrastructure - other	3	Cost approach using current replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Infrastructure - bridges	3	Cost approach using current replacement cost	Independent registered valuers	June 2023	Construction costs and current condition, residual values and remaining useful life assessments

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.

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**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	25 to 50 years
Buildings - specialised	25 to 50 years
Furniture and equipment	3 to 50 years
Plant and equipment	5 to 20 years
Vehicles	1 to 5 years
Tools	4 to 10 years
Infrastructure - roads	20 to 50 years
Infrastructure - footpaths	25 years
Infrastructure - parks and ovals	13 years
Infrastructure - other	3 - 25 years
Infrastructure - bridges	25 years
Infrastructure - Landfill assets	6-16 years

**FOR THE YEAR ENDED 30 JUNE 2023**

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

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

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

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

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

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

**Depreciation on revaluation**  
When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in the following way:

(i) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**  
All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

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

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

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**11. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$
<b>Balance at 1 July 2021</b>		13,916	95,184	109,100
Lease modification		0	(391)	(391)
Depreciation		(6,958)	(25,010)	(31,968)
<b>Balance at 30 June 2022</b>		6,958	69,784	76,741
Lease modification		2,085	0	2,085
Depreciation		(9,043)	(25,010)	(34,053)
<b>Balance at 30 June 2023</b>		0	44,774	44,774

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

		2023 Actual	2022 Actual
		\$	\$
Depreciation on right-of-use assets		(34,053)	(31,968)
Finance charge on lease liabilities	27(c)	(842)	(1,194)
Low-value asset lease payments recognised as expense		(34,087)	(31,608)
<b>Total amount recognised in the statement of comprehensive income</b>		<b>(68,982)</b>	<b>(64,770)</b>
Total cash outflow from leases		(34,929)	(32,800)

**(b) Lease Liabilities**

Current		20,122	31,608
Non-current		25,274	45,789
	27(c)	45,396	77,397

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

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

**Right-of-use assets - measurement**

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

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

**Right-of-use assets - depreciation**

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

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	916,094	2,326,986
Prepaid rates	197,201	195,270
Accrued payroll liabilities	176,013	138,647
ATO liabilities	0	20,766
Bonds and deposits held	678,934	664,309
Other payables - accrued interest on long term borrowings	16,904	19,425
Other payables - income received in advance	0	5,070
Other payables - accrued expenses	0	37,000
	<b>1,985,146</b>	<b>3,407,473</b>

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Sundry creditors	916,094	2,326,986
Prepaid rates	197,201	195,270
Accrued payroll liabilities	176,013	138,647
ATO liabilities	0	20,766
Bonds and deposits held	678,934	664,309
Other payables - accrued interest on long term borrowings	16,904	19,425
Other payables - income received in advance	0	5,070
Other payables - accrued expenses	0	37,000
	<b>1,985,146</b>	<b>3,407,473</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

Financial liabilities are derecognised where the related 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 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.

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**13. OTHER LIABILITIES**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Contract liabilities	454,424	367,201
Capital grant/contributions liabilities	467,678	1,043,553
	<u>922,102</u>	<u>1,410,754</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	367,201	283,892
Additions	160,957	160,760
Revenue from contracts with customers included as a contract liability at the start of the period	(73,734)	(77,451)
	<u>454,424</u>	<u>367,201</u>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	1,043,553	437,465
Additions	390,658	856,184
Revenue from capital grant/contributions held as a liability at the start of the period	(966,533)	(250,096)
	<u>467,678</u>	<u>1,043,553</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$922,102 (2022: \$1,410,754)

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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



Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**14. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		261,817	1,580,847	1,842,664	250,521	1,592,664	1,843,185
<b>Total secured borrowings</b>	27(a)	261,817	1,580,847	1,842,664	250,521	1,592,664	1,843,185

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Gingin.

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

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

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

**Risk**

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

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Total non-current employee related provisions**

**Total employee related provisions**

	2023	2022
	\$	\$
Annual leave	721,704	660,483
Long service leave	535,718	269,574
	1,257,422	930,057
<b>Total current employee related provisions</b>	<b>1,257,422</b>	<b>930,057</b>
Long service leave	65,612	254,868
	65,612	254,868
<b>Total non-current employee related provisions</b>	<b>65,612</b>	<b>254,868</b>
<b>Total employee related provisions</b>	<b>1,323,034</b>	<b>1,184,925</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.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

FOR THE YEAR ENDED 30 JUNE 2023

**16. OTHER PROVISIONS**

	<b>Provision for Landfill Rehabilitation</b>		<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening balance at 1 July 2022</b>	0		0
Additional provision	5,253,186		5,253,186
<b>Balance at 30 June 2023</b>	5,253,186		5,253,186
<b>Comprises</b>			
Non-current	5,253,186		5,253,186
	5,253,186		5,253,186

**Other provisions**

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

**Provision for Landfill Rehabilitation**

The estimated future obligations include the costs of restoring the affected sites and continued monitoring of the sites. The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimates are reflected in the remediation provision at each reporting date.

**Provisions**

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

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

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**17. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>2022 Closing Balance</b>
	\$	\$	\$	\$	\$
Revaluation surplus - Land	5,726,807	0	5,726,807	5,726,807	5,726,807
Revaluation surplus - Buildings - non-specialised	17,292,645	0	17,292,645	17,292,645	17,292,645
Revaluation surplus - Buildings - specialised	8,146,954	0	8,146,954	8,146,954	8,146,954
Revaluation surplus - Plant and equipment	2,491,906	0	2,491,906	2,491,906	2,491,906
Revaluation surplus - Infrastructure - roads	107,822,769	53,543,518	161,366,287	107,822,769	107,822,769
Revaluation surplus - Infrastructure - footpaths	385,798	3,711,720	4,097,518	385,798	385,798
Revaluation surplus - Infrastructure - parks and ovals	5,649,812	(488,085)	5,161,727	5,649,812	5,649,812
Revaluation surplus - Infrastructure - other	5,153,054	0	5,153,054	5,153,054	5,153,054
Revaluation surplus - Infrastructure - bridges	2,744,000	3,310,415	6,054,415	2,744,000	2,744,000
Revaluation surplus - Infrastructure - Landfill assets	0	493,958	493,958	0	0
	155,413,745	60,571,526	215,985,271	155,413,745	155,413,745

**18. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2023 Actual</b>	<b>2022 Actual</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	9,014,632	9,155,968
		9,014,632	9,155,968
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	8,092,530	7,745,214
Contract liabilities	13	454,424	367,201
Capital grant liabilities	13	467,678	1,043,553
<b>Total restricted financial assets</b>		9,014,632	9,155,968

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

Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	27,000	27,000
Credit card balance at balance date	(10,104)	(1,127)
<b>Total amount of credit unused</b>	516,896	525,873
<b>Loan facilities</b>		
Loan facilities - current	261,817	250,521
Loan facilities - non-current	1,580,847	1,592,664
<b>Total facilities in use at balance date</b>	1,842,664	1,843,185
<b>Unused loan facilities at balance date</b>	0	0

FOR THE YEAR ENDED 30 JUNE 2023

**20. CONTINGENT LIABILITIES**

Contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at best estimate.

There are no contingent liabilities to disclose at the end of the reporting period.

**21. CAPITAL COMMITMENTS**

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
	80,046	221,571
	412,152	0
	<b>492,198</b>	<b>221,571</b>
	492,198	221,571

The 2023 capital commitments relate to the following projects:

- Guilderton foreshore road reserve purchase \$70,000
- Old Ledge Point Road design survey \$10,046
- Purchase of side tipping semi trailer \$152,908
- Purchase of 2 x mowers \$67,186
- Purchase of CESM utility \$66,873
- Purchase of track loader \$125,185

The 2022 capital commitments relate to the following projects:

- The Gingin Weir Project \$10,472
- Level 3 Incident Control Centre - Gingin \$211,099

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**22. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	16,000	16,000	16,000
President's meeting attendance fees	15,600	15,600	15,000
President's annual allowance for ICT expenses	2,500	2,500	2,000
President's travel and accommodation expenses	1,631	3,438	763
	<u>35,731</u>	<u>37,538</u>	<u>33,763</u>
Deputy President's annual allowance	4,000	4,000	4,000
Deputy President's meeting attendance fees	8,320	8,320	8,000
Deputy President's annual allowance for ICT expenses	2,500	2,500	2,000
Deputy President's travel and accommodation expenses	0	3,438	0
	<u>14,820</u>	<u>18,258</u>	<u>14,000</u>
All other council member's meeting attendance fees	41,600	49,920	49,859
All other council member's annual allowance for ICT expenses	12,500	15,000	11,840
All other council member's travel and accommodation expenses	6,107	20,624	12,960
	<u>60,207</u>	<u>85,544</u>	<u>74,659</u>
22(b)	<u>110,758</u>	<u>141,340</u>	<u>122,422</u>

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

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	677,421	622,767
Post-employment benefits	84,559	76,225
Employee - other long-term benefits	69,576	62,127
Employee - termination benefits	0	5,895
Council member costs	<u>110,758</u>	<u>122,422</u>
	<u>942,314</u>	<u>889,436</u>

**Short-term employee benefits**

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

**Post-employment benefits**

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

**Other long-term benefits**

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

**Termination benefits**

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

**Council member costs**

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

FOR THE YEAR ENDED 30 JUNE 2023

**22. 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>2023 Actual \$</b>	<b>2022 Actual \$</b>
Sale of goods and services	3,520	3,173
Purchase of goods and services - contract services general maintenance	155,756	35,874

**Related Parties**

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

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b)

*ii. Other Related Parties*

An entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered to be related parties.

During the current year, companies controlled by related parties of council members, were engaged for general maintenance services in the areas of mechanical, roadworks and fire mitigation to the value of \$155,756 (\$34,874 in the prior year).

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

### 23. JOINT ARRANGEMENTS

#### Share of joint operations

The Shire has two separate joint agreements with the Department of Communities for the provision of housing at 2 Atkinson Way Lancelin.

For accounting purposes, these joint arrangements constitute joint operations. The assets are land and 11 x 2 bedroom units. The ownership of the assets is determined by agreements which includes the percentage of each parties equitable interest. The assets are included in the Land and Buildings as follows;

<b>Statement of Financial Position</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
Land Lot 84 Atkinson Way Lancelin	20,002	20,002
Atkinson Way Lancelin (5 x 2 bedroom units) Units 1-5 @36.10%	330,479	336,712
Atkinson Way Lancelin (5 x 2 bedroom units) Units 6-11 @39.37%	450,072	425,730
<b>Total assets</b>	<b>800,553</b>	<b>782,444</b>
<b>Statement of Comprehensive Income</b>		
Other revenue	100,807	85,007
Other expense	(39,578)	(37,351)
<b>Profit/(loss) for the period</b>	<b>61,229</b>	<b>47,656</b>
<b>Total comprehensive income for the period</b>	<b>61,229</b>	<b>47,656</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Joint operations

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

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



**FOR THE YEAR ENDED 30 JUNE 2023**

**24. OTHER SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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



Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

**26. DETERMINATION OF SURPLUS OR DEFICIT**

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(226,582)	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	0	(3,997)
Add: Loss on disposal of assets	217,662	0	4,040
Add: Depreciation	6,084,962	4,922,951	6,310,701
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(16,069)	0	(10,511)
Employee benefit provisions	(189,256)	0	188,645
<b>Non-cash amounts excluded from operating activities</b>	<b>5,867,031</b>	<b>4,922,951</b>	<b>6,488,878</b>
<b>(b) Non-cash amounts excluded from investing activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to investing activities</b>			
Movement in non-current capital expenditure provisions	5,253,186	0	0
<b>Non-cash amounts excluded from investing activities</b>	<b>5,253,186</b>	<b>0</b>	<b>0</b>
<b>(c) 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	28 (8,092,530)	(6,532,846)	(7,745,214)
Less: Financial assets at amortised cost - self supporting loans	4(a) (4,291)	0	(4,207)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 261,817	550,001	250,521
- Current portion of lease liabilities	11(b) 20,122	0	31,608
<b>Total adjustments to net current assets</b>	<b>(7,814,882)</b>	<b>(5,982,845)</b>	<b>(7,467,292)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	14,570,250	10,929,523	15,646,196
Less: Total current liabilities	(4,446,609)	(4,946,678)	(6,030,413)
Less: Total adjustments to net current assets	(7,814,882)	(5,982,845)	(7,467,292)
<b>Surplus or deficit after imposition of general rates</b>	<b>2,308,759</b>	<b>0</b>	<b>2,148,491</b>

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**27. BORROWING AND LEASE LIABILITIES**

**(a) Borrowings**

Purpose	Note	Actual				Budget			
		Principal Repayments		New Loans		Principal Repayments		New Loans	
		During 2021-22	Principal at 30 June 2022	During 2022-23	Principal at 30 June 2023	During 2022-23	Principal at 30 June 2022	During 2022-23	Principal at 30 June 2023
Gingih Medical Centre		\$ 0	\$ 69,891	\$ 0	\$ 36,082	\$ 0	\$ 36,082	\$ 0	\$ 36,082
Wanamal West Road - Tip Rationalisation			(31,681)		(21,387)		(21,386)		(21,386)
Guilderton Country Club			(20,063)		396,226		374,839		374,840
Regional Hardcourt Facility			(38,331)		296,110		(41,117)		254,993
Lot 44 Weik Street, Gingih			(23,772)		218,299		(25,386)		192,913
Regional Hardcourt Facility			(17,652)		135,491		(18,902)		116,589
Swimming Pool Tiling			(21,903)		211,538		(22,817)		188,721
Seabird Sea Wall			(15,173)		65,584		(15,647)		49,937
Lancelin Caravan Park Assets			(21,335)		102,876		(21,874)		81,002
Altus Financials Suite Software Upgrade			(41,505)		21,146		(21,146)		0
Gingih Outdoor Activity Space			(9,156)		148,587		(9,334)		139,253
Cunliffe Street Redevelopment			(16,586)		160,414		(16,824)		143,591
Guilderton Caravan Park Waste Water			0		250,000		0		250,000
<b>Total</b>			\$ 2,083,319		\$ 1,826,162		\$ 250,000		\$ 1,826,162
<b>Self Supporting Loans</b>									
Ledge Point Country Club Cool Room			19,253		17,023		0		17,023
<b>Total Self Supporting Loans</b>			19,253		17,023		0		17,023
<b>Total Borrowings</b>	14		2,102,572		1,843,185		250,000		1,843,185

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	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Gingih Medical Centre		100	WATC*	6.51%	3/01/2024	\$ (3,084)	\$ (4,009)	\$ (5,239)
Wanamal West Road - Tip Rationalisation		111	WATC*	6.49%	15/08/2026	(24,852)	(25,374)	(26,208)
Guilderton Country Club		114	WATC*	7.14%	20/05/2028	(20,086)	(20,421)	(22,895)
Regional Hardcourt Facility		120	WATC*	6.68%	16/04/2028	(14,110)	(14,165)	(15,728)
Lot 44 Weik Street, Gingih		123	WATC*	6.98%	16/04/2028	(8,434)	(9,107)	(10,102)
Regional Hardcourt Facility		124A	WATC*	4.13%	04/06/2030	(1,714)	(8,503)	(9,350)
Swimming Pool Tiling		126	WATC*	3.10%	27/07/2026	(2,211)	(1,913)	(2,194)
Seabird Sea Wall		127	WATC*	2.51%	16/08/2022	(68)	(2,446)	(2,755)
Lancelin Caravan Park Assets		128	WATC*	2.52%	20/08/2022	(2,898)	(2,835)	(3,007)
Altus Financials Suite Software Upgrade		131	WATC*	1.49%	20/06/2031	(2,228)	(2,237)	(2,467)
Gingih Outdoor Activity Space		132	WATC*	4.56%	2/10/2033	0	0	0
Cunliffe Street Redevelopment		133	WATC*			(88,761)	(91,276)	(100,874)
<b>Total</b>						(350)	(355)	(399)

**Self Supporting Loans Finance Cost Payments**

Ledge Point Country Club Cool Room		130	WATC*	2.16%	22/05/2029	(350)	(355)	(399)
<b>Total Self Supporting Loans Finance Cost Payments</b>						(350)	(355)	(399)
<b>Total Finance Cost Payments</b>						(88,111)	(91,631)	(101,273)

\* WA Treasury Corporation

Notes to and forming part of the Financial Report

**FOR THE YEAR ENDED 30 JUNE 2023**

**27. BORROWING AND LEASE LIABILITIES (Continued)**

**(b) New Borrowings - 2022/23**

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed 2023		Amount (Used) 2023		Total Interest & Charges \$	Actual Balance Unspent \$
					Actual \$	Budget \$	Actual \$	Budget \$		
Cunliffe Street Redevelopment	WATC*	Council	10	4.55%	250,000	250,000	(250,000)	(250,000)	0	0
Guilderton Caravan Park Waste Water	WATC*	N/A	N/A	N/A	300,000	300,000	0	(300,000)	0	0
					250,000	550,000	(250,000)	(550,000)	0	0

\* WA Treasury Corporation

**(c) Lease Liabilities**

Purpose	Note	Principal at 1 July 2021		New Leases During 2021-22	Principal at 30 June 2022		New Leases During 2022-23	Principal at 30 June 2023		Principal at 1 July 2022	New Leases During 2022-23	Principal at 30 June 2023
		13,954	388		7,043	2,085		9,127	1			
Lancolin administration office												
Postal franking machine												
Photocopier - Iteco 955												
IT Server												
<b>Total Lease Liabilities</b>	11(b)	109,392	(388)	(388)	77,397	(31,606)	2,085	(34,087)	43,396	77,397	0	43,396

**Lease Finance Cost Payments**

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Lancolin administration office	1	L J Hughes	2.10%		(91)	(50)	(140)	36
Photocopier - Iteco 955	4	QPC Group	1.10%		(75)	(73)	(156)	36
IT Server	5	Dell Financial Services	1.30%		(676)	(676)	(898)	60
<b>Total Finance Cost Payments</b>					<b>(842)</b>	<b>(799)</b>	<b>(1,194)</b>	

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

# APPENDIX 11.1.1

Notes to and forming part of the Financial Report

## FOR THE YEAR ENDED 30 JUNE 2023

66 Shire of Gingin

### 28. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
<b>Restricted by council</b>											
L.S.L. Annual, Sick Leave and Staff Contingency	429,670	10,405	0	429,670	2,912	0	432,582	429,670	0	0	429,670
Office Equipment Reserve	0	0	0	0	69	0	69	0	0	0	0
Plant and Equipment Reserve	1,593,153	79,742	(193,008)	1,593,152	8,985	(987,200)	614,937	1,593,153	0	0	1,593,153
Land and Buildings Reserve	916,406	22,191	(45,427)	893,170	4,976	(590,097)	331,266	916,406	0	0	916,406
Guilderton Caravan Park Reserve	34,018	824	(30,000)	4,842	246	0	34,018	34,018	0	0	34,018
Shire Recreation Development Reserve	469,779	11,376	(88,145)	393,010	518	0	516,084	75,135	418,644	(24,000)	469,779
Redfield Park Reserve	31,469	762	0	32,231	217	0	31,686	31,469	0	0	31,469
Ocean Farm Recreation Reserve	31,161	765	0	31,916	215	0	31,375	31,161	0	0	31,161
Tip Rationalisation Reserve	1,973,830	358,153	(29,670)	2,302,313	28,060	(55,000)	1,946,889	1,606,186	367,644	0	1,973,830
Lancelin Community Sport and Recreation Reserve	103,512	29,380	(5,352)	127,540	425	0	99,065	98,639	18,872	(13,998)	103,512
Community Infrastructure Reserve	36,530	859	(1,600)	35,789	12,000	0	48,531	15,730	20,800	0	36,530
Staff Housing	33,559	813	0	34,372	0	0	33,560	33,559	0	0	33,559
Future Infrastructure reserve	529,305	12,817	0	542,122	0	0	567,840	567,840	0	(38,535)	529,305
Guilderton Country Club Reserve	27,237	8,982	(15,000)	21,219	0	0	19,157	19,157	8,080	0	27,237
Coastal Management Reserve - Coastal Inundation	292,391	107,080	(55,200)	344,271	0	(40,200)	252,191	192,391	100,000	0	292,391
Guilderton Foreshore Reserve	121,075	111,335	0	232,410	69,520	0	190,596	0	121,075	0	121,075
Unspent Grants Reserve - Youth Services Website Grant	5,014	121	0	5,135	0	0	5,014	5,014	0	0	5,014
Seniors Housing Reserve	162,145	28,926	(33,945)	157,126	80,957	(146,000)	97,102	81,188	80,957	0	162,145
Gingin Railway Station Reserve	5,747	139	0	5,886	5,747	0	5,747	5,747	0	0	5,747
Contributions to Roads Reserve - Culliala Road Intersection	45,128	1,093	0	46,221	0	0	45,128	45,128	0	0	45,128
Contributions to Roads Reserve - Covallia Road Intersection	16,046	389	0	16,435	0	0	16,045	16,046	0	0	16,046
Contributions to Roads Reserve - Chitira Road	3,009	73	0	3,082	0	0	3,008	3,009	0	0	3,009
Contributions to Roads Reserve - Balance of Muni Funds	700,376	379,460	(340,250)	739,586	300,000	0	1,000,375	492,809	207,567	0	700,376
Community Infrastructure Reserve - Lower Coastal Fire Control	25,266	612	0	25,878	15	0	25,281	25,266	0	0	25,266
Community Infrastructure Reserve - Gingin Logo Plates	8,030	467	0	8,497	0	0	8,030	8,030	0	0	8,030
Community Infrastructure Reserve - Gingin Ambulance	48,120	7,165	0	55,285	6,000	0	54,120	42,120	6,000	0	48,120
Community Infrastructure Reserve - Lancelin Ambulance	30,937	18,749	0	49,686	18,000	0	48,937	12,937	18,000	0	30,937
Subdivision Reserve - Mallee Lane Subdivision Contribution to DUP	14,672	355	(15,027)	0	0	0	14,672	14,672	0	0	14,672
Public Open Space Reserve	26,050	631	0	26,681	0	0	26,050	26,050	0	0	26,050
Guilderton Trailer Parking Reserve	26,745	6,169	0	32,914	6,480	0	33,225	29,896	5,797	(8,948)	26,745
Gingin Outdoor Activity Space	4,834	117	0	4,951	0	0	4,834	4,834	0	0	4,834
Wheatbelt Development Commission - Tourism Project	0	55,000	(55,000)	0	0	0	0	0	0	0	0
	7,745,214	1,254,940	(907,624)	8,092,530	539,595	(1,818,497)	6,532,846	6,432,426	1,378,270	(65,482)	7,745,214

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:

**FOR THE YEAR ENDED 30 JUNE 2023**

<b>Name of reserve account Restricted by council</b>	<b>Purpose of the reserve account</b>
LSL Annual, Sick Leave and Staff Contingency	Used to fund annual leave, long service leave, sick leave, redundancy/retirement and staff contingency.
Office Equipment Reserve	Used for the acquisition and/or replacement of major items of office equipment ( including computer systems).
Plant and Equipment Reserve	Used for the purchase of major plant and equipment.
Land and Buildings Reserve	Used for the replacement and/or acquisition of land and buildings.
Guiderton Caravan Park Reserve	Used for the development of Guiderton Caravan Park facilities.
Shire Recreation Development Reserve	Used for the development of Shire Recreation facilities.
Redfield Park Reserve	Used for the development of Public Open Space within the Redfield Park subdivision.
Ocean Farm Recreation Reserve	Used for the development of recreation and community facilities within the Ocean Farm subdivision.
Tip Rationalisation Reserve	Used for rationalisation of rubbish tip facilities within the Shire.
Lancelin Community Sport and Recreation Reserve	Used in developing building and other associated infrastructure at the Lancelin Community Sporting Club and are to be spent upon request from the Club, and approval from Council.
Community Infrastructure Reserve	Used to assist in the financing of community facilities.
Staff Housing	To be used to fund Staff housing infrastructure additions and/or replacement.
Future Infrastructure reserve	To be used to fund future infrastructure construction, purchase, additions and/or renewals.
Guiderton Country Club Reserve	To be used to fund the development of the Guiderton Country Club and are to be spent upon request from the Club, and approval from Council.
Coastal Management Reserve - Coastal Inundation	For the purpose of funding coastal erosion mitigation and inundation works.
Guiderton Foreshore Reserve	For the purpose of upgrading facilities and amenity within the Guiderton foreshore area.
Unspent Grants Reserve - Youth Services Website Grant	For the purpose of isolating grant funds received and not used during a financial period.
Seniors Housing Reserve	For the purpose of repairs, improvements, extensions or construction of seniors housing.
Gingin Railway Station Reserve	For the purpose of improving and maintaining the Gingin Railway Station.
Contributions to Roads Reserve - Cullialla Road Intersection	For the purpose of funding future road works.
Contributions to Roads Reserve - Cowalla Road Intersection	For the purpose of funding future road works.
Contributions to Roads Reserve - Chitina Road	For the purpose of funding future road works.
Contributions to Roads Reserve - Balance of Muni Funds	For the purpose of funding future road works.
Community Infrastructure Reserve - Lower Coastal Fire Control	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Logo Plates	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Gingin Ambulance	Used to assist in the financing of community facilities.
Community Infrastructure Reserve - Lancelin Ambulance	Used to assist in the financing of community facilities.
Subdivision Reserve - Mallee Lane Subdivision Contribution to DUP	For the purpose of isolating subdivision monies intended for future works.
Public Open Space Reserve	For the purpose of funding development of public open space.
Guiderton Trailer Parking Reserve	For the purpose of future trailer park bay maintenance at Guiderton Foreshore.
Gingin Outdoor Activity Space	For the purpose of maintenance at the Gingin Outdoor Activity Space.
Wheatbelt Development Commission - Tourism Project	To be used to fund future infrastructure construction, purchase, additions and/or renewals.

Notes to and forming part of the Financial Report

FOR THE YEAR ENDED 30 JUNE 2023

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

**29. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<b>1 July 2022</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2023</b>
	\$	\$	\$	\$
Public Open Space	11,326	0	(11,326)	0
	11,326	0	(11,326)	0



## **Independent Auditor's Report**



### **Auditor General**

**INDEPENDENT AUDITOR'S REPORT  
2023  
Shire of Gingin**

**To the Council of the Shire of Gingin**

#### **Opinion**

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

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

In my opinion, the financial report is:

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

#### **Basis for opinion**

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

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

#### **Other information**

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

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

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

Independent Auditor's Report

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

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

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

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

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

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

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

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

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

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

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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 Gingin for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
5 December 2023

This page is intentionally left blank

This page is intentionally left blank



**Contact Us**

A: 7 Brockman Street, Gingin WA 6503  
T: (08) 9575 5100

**Opening Hours**

Monday to Friday, 8.30am – 4.00pm



## 11.2 DETERMINATION OF DATE FOR 2023/24 ANNUAL GENERAL MEETING OF ELECTORS

File	COR/31
Author	Kelli Johnston - Governance Support Officer
Reporting Officer	Les Crichton – Acting Chief Executive Officer
Refer	Nil
Appendices	Nil

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

To consider setting a date for the 2023/24 Annual General Meeting (AGM) of Electors.

### BACKGROUND

Section 5.27 of the *Local Government Act 1995* (the Act) requires each local government to conduct a general meeting of electors of the district once in each financial year, not more than 56 days after the local government accepts the annual report for the previous financial year.

Regulation 15 of the *Local Government (Administration) Regulations 1996* specifies that the matters to be discussed at a general electors' meeting are firstly the contents of the annual report for the previous financial year, and then any other general business.

### COMMENT

The Act imposes a number of time-sensitive requirements on local governments with respect to the acceptance of the Annual Report and the subsequent holding of an AGM.

The Annual Report cannot be adopted by Council before it has received the audited Financial Statements and Auditor's Report, but must be adopted prior to the AGM being held. The meeting cannot be held more than 56 days after acceptance by Council of the Annual Report, and a minimum of 14 days' public notice of the meeting date must be given prior to the meeting taking place.

Acceptance of the 2022/23 Annual Report is the subject of a separate report for consideration at this meeting.

On the assumption that the Annual Report is adopted by Council (either as presented or with minor modification), it is proposed that the Annual General Meeting of Electors of the Shire of Gingin for the 2023/24 financial year be held on Tuesday, 6 February 2024 at 5.00pm at the Granville Civic Centre following the Briefing Session already scheduled for that date.

## STATUTORY/LOCAL LAW IMPLICATIONS

### *Local Government Act 1995*

Division 5 – Annual reports and planning  
Subdivision 4 – Electors’ meetings  
Section 5.27 – Electors’ general meetings  
Section 5.29 – Convening electors’ meetings

### *Local Government (Administration) Regulations 1996*

Part 3 – Electors’ meetings  
Reg. 15 – Matters to be discussed at general meeting (Act s. 5.27(3))

## POLICY IMPLICATIONS

Nil

## BUDGET IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable and principled environment

## VOTING REQUIREMENTS - SIMPLE MAJORITY

### COUNCIL RESOLUTION/OFFICER RECOMMENDATION

**MOVED:** Councillor Johnson      **SECONDED:** Councillor Sorensen

That Council agree to conduct the Shire of Gingin’s Annual General Meeting of Electors for the 2023/24 financial year at 5.00pm on 6 February 2024 at the Granville Civic Centre, Weld Street, Gingin.

**CARRIED UNANIMOUSLY**  
7 / 0

**FOR:**            *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*

**AGAINST:**    *Nil*



**11.3 PROCLAMATION OF LOT 361 BROCKMAN STREET AND LOT 346 CAIRN CRESCENT, GINGIN AS A CEMETERY**

File	A5835; HLT/26
Author	Lee-Anne Burt – Coordinator Governance
Reporting Officer	Les Crichton – Acting Chief Executive Officer
Refer	20 July 2021 - Item 11.1
Appendices	1. Location Plan - Lots 346 Cairn Crescent & 361 Brockman St, Gingin [11.3.1 - 1 page]

**DISCLOSURES OF INTEREST**

Nil

**PURPOSE**

To consider submissions received in relation to the proposed proclamation of Lot 361 Brockman Street and Lot 346 Cairn Crescent, Gingin as a cemetery under the *Cemeteries Act 1986*.

**BACKGROUND**

Lot 361 Brockman Street, Gingin was purchased by the Shire of Gingin in 2018 for the purpose of providing room for future expansion of the Gingin Cemetery. Lot 346 Cairn Crescent was ceded to the State as part of the subdivision process for the Marchmont Estate, and in 2014 was vested in the Shire of Gingin for the purpose of “Cemetery”. A plan showing the locations of the existing Gingin Cemetery, Lot 361 Brockman Street and Lot 346 Cairn Crescent is provided as an **appendix**.

At its meeting on 20 July 2021, Council resolved to make application to the Governor of Western Australia to have Lots 346 and 361 proclaimed as a cemetery under s.4 of the *Cemeteries Act 1986*, and to have the care, control and management of Lot 361 as a cemetery formally vested in the Gingin Cemetery Board (ie, the Shire of Gingin).

In accordance with Council’s decision, the Department of Local Government, Sport and Cultural Industries was approached to draft the necessary Order to the Governor on the Shire’s behalf. However, at the point that the Order was ready for submission to the Governor, the Department advised that the proposed proclamation would need to be subjected to a public submission process before it could be further progressed.

At that point, work had commenced on the proposed omnibus amendment to Local Planning Scheme No. 9, which will include the rezoning of Lot 361 from Residential to Public Use. The scheme amendment process also includes a requirement to advertise for public submissions, and it was decided at the time that both public submission processes would be combined.

Unfortunately, it has taken significantly longer than expected to progress the omnibus scheme amendment, and in late 2023 the decision was made to conduct a stand-alone submission process for the proposed proclamation of Lots 346 and 361.

## **COMMENT**

Although the *Cemeteries Act 1986* does not contain any specified requirements in terms of giving public notice with respect to matters such as proposed proclamations, it was deemed prudent to undertake advertising in accordance with the local public notice provisions of the *Local Government Act 1995*.

Accordingly, at the beginning of December 2023, public notice advising of the proclamation proposal was published on the Shire's website, Facebook page and official public noticeboards, and under Local Government Notices in The West Australian newspaper (on 6 December 2023).

In addition, correspondence was forwarded to all owners of land directly adjoining the lots concerned.

The public submission period closed on 5 January 2024, with one submission being received from an adjoining landowner. The submission objects to the proposed proclamation, and therefore the matter is being returned to Council for further consideration.

In the submission, the landowner advises as follows:

*I object in the strongest possible terms to your proposal for Lot 346, Reserve No: 51766 and Lot 361 to be proclaimed as part of the Gingin Cemetery.*

*These two lots, 346 and 361 should remain as an empty buffer zone between the lots 347, 348, 349, 350, 351, and 352 and the Gingin Cemetery for all times.*

*They should be maintained as vacant, empty plots of land with no building or car park placed about these two lots.*

As Council is aware, there is limited availability of land suitable for future burials within the existing cemetery due to issues such as flora preservation and storm water runoff. In the event that Council decides not to proceed with the proclamation of Lots 346 and 361, then the options are to:

1. Identify another location suitable for development as a new cemetery prior to the existing cemetery reaching capacity, which may require a further land acquisition; or
2. Not develop a new cemetery, close the current cemetery to burials once it reaches capacity, and continue to accept ashes interments only.

There is no legislative requirement for a local government to provide a cemetery. Historically most regional local governments provided a cemetery facility for their communities as distances to larger towns and/or the Perth metropolitan area and limited transportation options meant that most members of a community needed to be buried locally. However, this has become less of a consideration over time, and Council could certainly opt not to plan for the continuation of cemetery services into the future if it so desires.

In terms of the landowner submission objecting to the land proclamation, the comments provided are noted. However, given that no specific reasons are given in support of the objection and no other objections have been received, it is not considered that this should constitute grounds for Council to amend its position on this matter.

If Council does choose not to proceed with the proclamation process, then there would probably be a strong case to be made for removing the rezoning of Lot 361 Brockman Street from the omnibus scheme amendment and placing the lot on the open market for sale as a residential property.

**STATUTORY/LOCAL LAW IMPLICATIONS**

*Cemeteries Act 1986*  
Part II Cemeteries  
Section 4 – Declaration and closure of cemeteries  
Section 5 – Vesting of management of cemetery

**POLICY IMPLICATIONS**

Nil

**BUDGET IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	3. Planning & Sustainability - Plan for Future Generations
<b>Strategic Objective</b>	3.3 Planning & Land Use - Plan the use of the land to meet future requirements incorporating economic development objectives and community amenity

**VOTING REQUIREMENTS - SIMPLE MAJORITY**

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Balcombe

**SECONDED:** Councillor Woods

**That Council:**

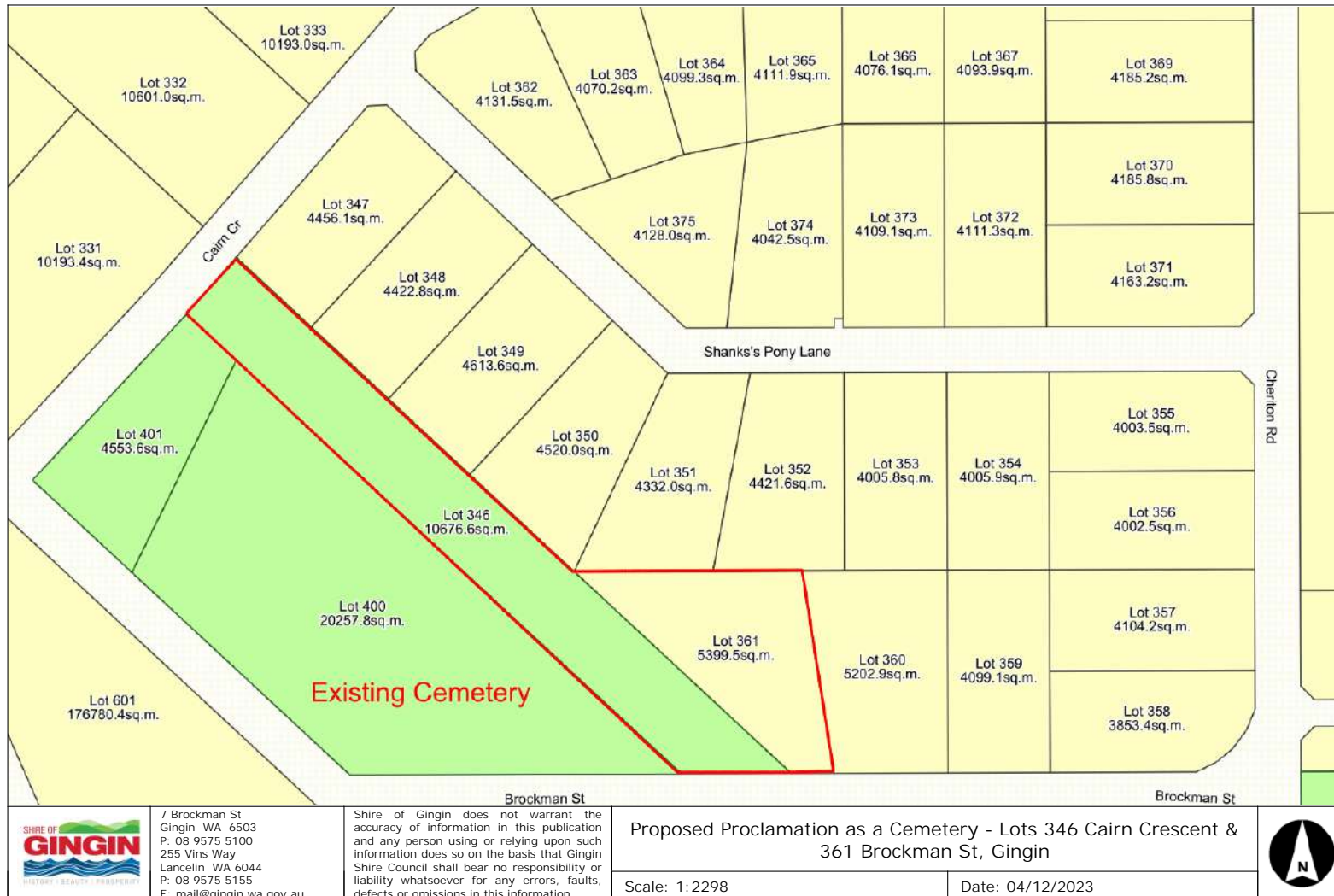
1. Note the submission received in relation to the proposed proclamation of Lots 346 Cairn Crescent and 361 Brockman Street, Gingin as a cemetery under s.4 of the *Cemeteries Act 1986*, and
2. Agree to proceed with the proclamation process, including vesting of Lot 361 vested as a cemetery in the care, control and management of the Shire of Gingin (the Gingin Cemetery Board).

**CARRIED UNANIMOUSLY**

**7 / 0**

**FOR:** *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*

**AGAINST:** *Nil*



7 Brockman St  
Gingin WA 6503  
P: 08 9575 5100  
255 Vins Way  
Lancelin WA 6044  
P: 08 9575 5155  
E: mail@gingin.wa.gov.au

Shire of Gingin does not warrant the accuracy of information in this publication and any person using or relying upon such information does so on the basis that Gingin Shire Council shall bear no responsibility or liability whatsoever for any errors, faults, defects or omissions in this information.

**Proposed Proclamation as a Cemetery - Lots 346 Cairn Crescent & 361 Brockman St, Gingin**

Scale: 1:2298

Date: 04/12/2023



#### **11.4 STATUTORY REVIEW OF POLICY 1.33 CONTINUING PROFESSIONAL DEVELOPMENT - COUNCIL MEMBERS**

File	COR/28-1; GOV/13
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	Les Crichton – Acting Chief Executive Officer
Refer	15 March 2022 - Item 11.1
Appendices	1. Policy 1.33 Continuing Professional Development Council Members [11.4.1 - 3 pages]

#### **DISCLOSURES OF INTEREST**

Nil

#### **PURPOSE**

To review Policy 1.33 Continuing Professional Development – Council Members following the 2023 local government elections.

#### **BACKGROUND**

Section 5.128 of the *Local Government Act 1995* (the Act) requires all local governments to adopt a policy in relation to the continuing professional development of elected members. Section 5.128 also requires that a local government review its professional development policy after each election.

In accordance with the requirement for review, Policy 1.33 was presented to the Briefing Session on 5 December 2023 and Councillors were requested to provide feedback on proposals for amendment by 5 January 2024.

No feedback has been received, and therefore the proposed amendments to Policy 1.33 Continuing Professional Development – Council Members are now presented to Council for formal review (see appendix).

#### **COMMENT**

As a result of Administration’s initial review, it is suggested that cl. 2 of the Policy should be amended.

Currently, cl. 2 reads as follows:

#### **2. Other Continuing Professional Development**

- a. *In accordance with this requirement, provision will be made in the annual Budget for sufficient funds to undertake one onsite training session which will be attended by all Councillors. In choosing the training subject, the following criteria will be considered:*

- i. the strategic direction of the local government;*
- ii. any skills gaps among the council as a whole; and*
- iii. the needs of individual councillors.*

*Attendance at this training session is mandatory for all council members.*

*b. Diploma in Local Government (Elected Member)*

*Once the Council Member Essentials course has been completed, council members are strongly encouraged to take advantage of other CPD opportunities that are relevant to their roles and in line with the strategic objectives of the Shire, in particular the following courses delivered by WALGA:*

- i. Effective Community Leadership;*
- ii. Dealing with Conflict;*
- iii. Integrated Strategic Planning – the Essentials;*
- iv. Planning Practices – the Essentials;*
- v. Planning Practices – Advanced;*
- vi. CEO Performance Appraisals;*
- vii. Integrated Strategic Planning – Policy; and*
- viii. Infrastructure Asset Management.*

Since the last review of Policy 1.33 in 2022, it has become apparent that there are a number of WALGA training modules that have been undertaken by Council as a collective that Council has found to be particularly useful. These modules don't form part of the mandatory Council Member Essentials training for new Councillors, but there seems to be a general consensus that it would be beneficial to repeat them as onsite training available to all Councillors after each election.

The specific training modules concerned are as follows:

- Planning Practices (The Essentials);
- Effective Community Leadership; and
- CEO Performance Review.

It is therefore proposed that cl. 2 be amended to specify that these modules will be delivered onsite after each ordinary election, with appropriate provisions to be made in the relevant budget. The proposed amendment is shown as track changes in the attached policy.

**STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government Act 1995*

- Part 5 Administration
- Division 10 Training and development
- s.5.126 Training for council members
- s.5.127 Report on training
- s.5.128 Policy for continuing professional development

*Local Government (Administration) Regulations 1996*

- Part 10 Training
- r.35 Training for council members (Act s.5.126(1))
- r.36 Exemption from Act s.5.126(1) requirement

**POLICY IMPLICATIONS**

In the event that Council is supportive of the officer’s recommendation, then Policy 1.33 will be amended and the Policy Manual, which is available to the public on the Shire’s website, will be updated accordingly.

**BUDGET IMPLICATIONS**

If the officer’s recommendation is supported, it will be necessary to make provision for the specified training in the budget for any financial year during which an ordinary election is held.

At the present time the cost levied by WALGA to deliver these modules as onsite training is \$5,000 (ex GST) per module, plus travel and accommodation for the trainer as required.

Council already budgets for onsite delivery of one group training session per year. It is envisaged that, in election years, this budget will be put towards the agreed post-election training sessions.

**STRATEGIC IMPLICATIONS**

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable and principled environment



**VOTING REQUIREMENTS - ABSOLUTE MAJORITY**

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Johnson      **SECONDED:** Councillor Balcombe

That Council adopt amended Policy 1.33 Continuing Professional Development – Council Members as shown at Appendix 11.4.1.

**CARRIED BY ABSOLUTE MAJORITY  
7 / 0**

**FOR:**            *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*  
**AGAINST:**    *Nil*

### **1.33 CONTINUING PROFESSIONAL DEVELOPMENT – COUNCIL MEMBERS**

---

#### **OBJECTIVE**

To ensure that the Shire of Gingin is compliant with the training requirements for elected members as set out in cl. 5.126 and 5.128 of the *Local Government Act 1995* (the Act) and r. 35 of the *Local Government (Administration) Regulations 1996* (the Regulations).

#### **POLICY**

This policy applies to all council members of the Shire of Gingin.

#### **1. Mandatory Council Member Training**

Cl. 5.126 of the Act and r. 35 of the Regulations require that each council member must complete a specified course of training known as *Council Member Essentials* within 12 months of the day that they are elected, unless they are exempt in accordance with r. 36 of the Regulations.

*Council Member Essentials* consists of the following five modules:

- a. Understanding Local Government;
- b. Serving on Council;
- c. Meeting Procedures;
- d. Conflicts of Interest; and
- e. Understanding Financial Reports and Budgets.

Immediately following each election, all newly elected council members who have not completed either the *Council Member Essentials* training or the Diploma of Local Government (Elected Member) (course 52756WA) within the preceding five years will be enrolled to undertake the five required modules either as eLearning or face to face training, according to their preference.

Provision will be made in Council's annual adopted Budget to allow for mandatory training to be completed as required.

#### **2. ~~Other Continuing~~Collective Professional Development**

- a. ~~Collective Onsite Training~~Financial Year Following Each Ordinary Local Government Election

~~Cl. 5.128 of the Act requires every local government to prepare and adopt a policy in relation to the continuing professional development (CPD) of council members.~~

~~In accordance with this requirement, p~~Provision will be made in the annual Budget for sufficient funds to undertake the onsite delivery of the following WALGA training modules:

- ~~Planning Practices (The Essentials);~~
- ~~Effective Community Leadership; and~~
- ~~CEO Performance Review;~~

~~Attendance at these sessions is mandatory for all council members to ensure that knowledge remains current.~~

b. In Financial Years Where There is no Ordinary Local Government Election

~~Provision will be made in the annual Budget for sufficient funds to undertake the onsite delivery of one onsite training session which will be attended by all Councillors. In choosing the training subject, the following criteria will be considered:~~

- ~~the strategic direction of the local government;~~
- ~~any skills gaps among the council as a whole; and~~
- ~~the needs of individual councillors.~~

~~Attendance at this training session is mandatory for all council members~~

**3. Other Professional Development**

Once the Council Member Essentials course has been completed, individual council members are strongly encouraged to take advantage of other CPD—professional development opportunities that are relevant to their roles and in line with the strategic objectives of the Shire, in particular the following courses delivered by WALGA:

- ~~Effective Community Leadership;~~
- ~~Dealing with Conflict;~~
- ~~Integrated Strategic Planning – the Essentials;~~
- ~~Planning Practices – the Essentials;~~
- ~~Planning Practices – Advanced;~~
- ~~CEO Performance Appraisals;~~
- ~~Integrated Strategic Planning – Policy; and~~
- ~~Infrastructure Asset Management.~~

~~These courses, together with the mandatory Council Member Essentials training and the 3 modules referenced at cl. 2a (and all of the relevant assessments) collectively form the LGA50220 Diploma of Local Government – Elected Member. Successful completion of these courses in addition to the Council Member Essentials components all modules and the associated assessments will result in the a council member achieving the Diploma of Local Government (Elected Member) qualification.~~

**4. Approval of Requests for Training**

At the request of a council member, the Chief Executive Officer is authorised to arrange, at the Shire's cost, the registration of that council member at any training session conducted by WALGA or any other training considered by the Chief Executive Officer and/or the Shire President to be directly relevant to the Shire's affairs, provided that:

- a. The expenditure is within the constraints of the Shire's adopted annual Budget; and
- b. The training is held within the South-West Land Division of Western Australia and does not require the booking of accommodation (excluding attendance at the annual WALGA State Conference) and/or airfares.

Any requests that do not meet the above criteria will be submitted to Council for consideration.

## 5. Reporting

In accordance with the requirements of s.5.127 of the Act, at the end of each financial year a report will be prepared providing details of the training completed by each council member during that year which must be made available to the public on the Shire's website. The report will include both *Elected Member Essentials* training and other professional development consistent with this policy.

## GOVERNANCE REFERENCES

<b>Statutory Compliance</b>	<i>Local Government Act 1995</i> - s. 5.126, 5.127 & 5.128 <i>Local Government (Administration) Regulations 1996</i> - r. 35 & 36
<b>Industry Compliance</b>	N/A
<b>Organisational Compliance</b>	N/A

## POLICY ADMINISTRATION

<b>Review Cycle</b>	After ordinary election	<b>Next Review</b>	2023
<b>Department</b>	Office of the CEO		

Version	Decision Reference	Synopsis
1.	Item 11.1.1.1 - 21 July 2015	Policy adopted.
2.	Item 11.1.1.1 - 20 June 2017	List of training units offered by WALGA and period within which they should be completed updated.
3.	21/01/2020 - Item 11.1.2	Policy amended in accordance with changes to <i>Local Government Act 1995</i> .
4.	15/03/2022 - Item 11.1	Policy amended and re-named 'Continuing Professional Development - Council Members' from 'Elected Member Training'.

## 12 REPORTS - CORPORATE AND COMMUNITY SERVICES

### 12.1 MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 DECEMBER 2023

File	FIN/25
Author	Alarna Richards - Coordinator Financial Planning & Reporting
Reporting Officer	Les Crichton - Executive Manager Corporate and Community Services
Refer	Nil
Appendices	<ol style="list-style-type: none"> <li>2023- Monthly- Financial- Report- SoGG December 2023 [12.1.1 - 24 pages]</li> <li>SOFP - November 2023 [12.1.2 - 1 page]</li> </ol>

#### DISCLOSURES OF INTEREST

Nil

#### PURPOSE

To present for Council endorsement the Monthly Financial Reports for the period ending 31 December 2023 and the Statement of Financial Position for period ending 30 November 2023.

#### BACKGROUND

The Financial Reports are presented to Council in accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. From time to time, amendments are made to the statements to reflect changes in accounting standards, the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. There are minor changes included in the 31 December 2023 Monthly Financial Report being presented to reflect the *Local Government Amendment Regulations 2023* and change of notes and supplementary information should be noted. A Statement of Financial Position for the period ending 30 November 2023 has also been included.

#### COMMENT

The Monthly Financial Reports for the period ending 31 December 2023 present the financial performance of the Shire for the 2023/24 financial year and compare year-to-date expenditure and revenue against the corresponding year-to-date budget.

A break-up of the **\$2,536,196.00** variance in the Monthly Financial Report for the period ending 31 December 2023 is summarised across operations, investing and financing below, with a detailed explanation of variations within each area contained within the **Appendix**.

Under Budget

Operating Fund Surplus/Deficit	\$(357,178)
Operating Expenditure	\$180,484
Investing Activities – Expenditure	\$1,747,072
Financing Activity – Revenue	\$(0)

Over Budget

Operating Revenue	\$83,584
Investing Activities -Revenue	\$902,979
Financing Activities – Expenditure	\$(20,745)

An explanation outlining a summary of the variances across each of the above areas is provided in Note 3, and those specific to capital works at Note 5.

Investments

As required by Council Policy 3.2 Investments, details of Council’s investments are provided within Note 2.

**STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government Act 1995*

Part 6 – Financial Management  
Division 3 – Reporting on activities and finance  
Section 6.4 – Financial Report

*Local Government (Financial Management) Regulations 1996*

Part 4 – Financial Reports  
Reg 34 – Financial activity statement required each month.

Shire of Gingin Delegation Register – Delegation 1.1.10 Power to Invest and Manage Investments

**POLICY IMPLICATIONS**

Policy 3.2 – Investments

**BUDGET IMPLICATIONS**

Nil

## STRATEGIC IMPLICATIONS

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.2 Effective Governance - Apply systems of compliance which assists Council to make informed decisions within a transparent, accountable and principled environment

## VOTING REQUIREMENTS - ABSOLUTE MAJORITY

### COUNCIL RESOLUTION/OFFICER RECOMMENDATION

**MOVED:** Councillor Johnson

**SECONDED:** Councillor Balcombe

That Council endorse the Monthly Financial Report for the period ending 31 December 2023 and note the Statement of Financial Position for the period ending 30 November 2023.

**CARRIED BY ABSOLUTE MAJORITY  
7 / 0**

**FOR:** *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*

**AGAINST:** *Nil*

**SHIRE OF GINGIN**

**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)**

**For the period ended 31 December 2023**

**LOCAL GOVERNMENT ACT 1995**

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

**TABLE OF CONTENTS**

***Statements required by regulation***

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6



**MINUTES  
ORDINARY COUNCIL MEETING  
16 JANUARY 2024**

**APPENDIX 12.1.1**

**SHIRE OF GINGIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	10,077,038	10,077,038	10,096,085	19,047	0.19%	
Rates excluding general rates		6,299	0	0	0	0.00%	
Grants, subsidies and contributions	14	1,587,992	776,659	604,004	(172,655)	(22.23%)	▼
Fees and charges		4,195,911	2,962,719	3,044,229	81,510	2.75%	▲
Interest revenue		308,442	29,563	106,024	76,461	258.64%	▲
Other revenue		375,476	205,720	285,421	79,701	38.74%	▲
Profit on asset disposals	6	76,025	480	0	(480)	(100.00%)	▼
		<b>16,627,183</b>	<b>14,052,179</b>	<b>14,135,763</b>	<b>83,584</b>	<b>0.59%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(6,856,559)	(3,516,876)	(3,114,648)	402,228	11.44%	▲
Materials and contracts		(7,487,183)	(3,873,082)	(4,210,104)	(337,022)	(8.70%)	▼
Utility charges		(509,110)	(254,610)	(222,802)	31,808	12.49%	▲
Depreciation		(6,309,532)	(901,361)	(15,160)	886,201	98.32%	▲
Finance costs		(92,173)	(47,703)	(46,299)	1,404	2.94%	
Insurance		(393,956)	(393,956)	(396,075)	(2,119)	(0.54%)	
Other expenditure		(645,229)	(244,670)	(160,965)	83,705	34.21%	▲
Loss on asset disposals	6	(291,099)	0	0	0	0.00%	
		<b>(22,584,841)</b>	<b>(9,232,258)</b>	<b>(8,166,053)</b>	<b>1,066,205</b>	<b>11.55%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	6,524,606	900,881	15,160	(885,721)	(98.32%)	▼
<b>Amount attributable to operating activities</b>		<b>566,948</b>	<b>5,720,802</b>	<b>5,984,870</b>	<b>264,068</b>	<b>4.62%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	4,336,989	0	903,957	903,957	0.00%	▲
Proceeds from disposal of assets	6	356,900	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		4,291	2,135	1,157	(978)	(45.79%)	▼
		<b>4,698,180</b>	<b>2,135</b>	<b>905,114</b>	<b>902,979</b>	<b>42294.12%</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(5,673,356)	(1,550,278)	(909,931)	640,347	41.31%	▲
Payments for construction of infrastructure	5	(5,264,515)	(2,657,786)	(1,551,060)	1,106,726	41.64%	▲
		<b>(10,937,871)</b>	<b>(4,208,064)</b>	<b>(2,460,992)</b>	<b>1,747,072</b>	<b>41.52%</b>	
<b>Amount attributable to investing activities</b>		<b>(6,239,691)</b>	<b>(4,205,929)</b>	<b>(1,555,877)</b>	<b>2,650,052</b>	<b>63.01%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new debentures	11	1,015,000	0	0	0	0.00%	
Transfer from reserves	4	2,917,096	0	0	0	0.00%	
		<b>3,932,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(262,349)	(129,223)	(129,223)	0	0.00%	
Payments for principal portion of lease liabilities	12	(32,089)	(15,105)	(15,105)	0	0.00%	
Transfer to reserves	4	(630,852)	0	(20,745)	(20,745)	0.00%	▼
		<b>(925,290)</b>	<b>(144,328)</b>	<b>(165,074)</b>	<b>(20,745)</b>	<b>(14.37%)</b>	
<b>Amount attributable to financing activities</b>		<b>3,006,806</b>	<b>(144,328)</b>	<b>(165,074)</b>	<b>(20,745)</b>	<b>(14.37%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
Surplus or deficit at the start of the financial year		2,665,937	2,665,937	2,308,759	(357,178)	(13.40%)	▼
Amount attributable to operating activities		566,948	5,720,802	5,984,870	264,068	4.62%	▲
Amount attributable to investing activities		(6,239,691)	(4,205,929)	(1,555,877)	2,650,052	63.01%	▲
Amount attributable to financing activities		3,006,806	(144,328)	(165,074)	(20,745)	(14.37%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>4,036,482</b>	<b>6,572,678</b>	<b>2,536,197</b>	<b>62.83%</b>	▲

**KEY INFORMATION**

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

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF GINGIN  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	30 June 2023 \$	31 December 2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	13,161,376	14,567,666
Trade and other receivables		958,703	3,731,944
Other financial assets		4,291	3,134
Inventories	8	22,913	63,171
Contract assets	8	383,908	191,987
Other assets	8	39,059	0
<b>TOTAL CURRENT ASSETS</b>		<b>14,570,250</b>	<b>18,557,902</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		169,380	169,380
Other financial assets		100,015	100,015
Property, plant and equipment Infrastructure		51,756,372	52,666,302
Right-of-use assets		218,636,014	220,187,076
		44,774	44,846
<b>TOTAL NON-CURRENT ASSETS</b>		<b>270,706,555</b>	<b>273,167,619</b>
<b>TOTAL ASSETS</b>		<b>285,276,805</b>	<b>291,725,521</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,985,146	1,214,354
Other liabilities	13	922,102	1,397,038
Lease liabilities	12	20,122	12,437
Borrowings	11	261,817	132,593
Employee related provisions	13	1,257,422	1,257,423
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,446,609</b>	<b>4,013,845</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	25,274	33,086
Borrowings	11	1,580,847	1,580,847
Employee related provisions		5,318,798	5,318,798
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>6,924,919</b>	<b>6,932,731</b>
<b>TOTAL LIABILITIES</b>		<b>11,371,528</b>	<b>10,946,576</b>
<b>NET ASSETS</b>		<b>273,905,277</b>	<b>280,778,945</b>
<b>EQUITY</b>			
Retained surplus		49,827,476	56,680,398
Reserve accounts	4	8,092,530	8,113,276
Revaluation surplus		215,985,271	215,985,271
<b>TOTAL EQUITY</b>		<b>273,905,277</b>	<b>280,778,945</b>

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2023

**MINUTES  
ORDINARY COUNCIL MEETING  
16 JANUARY 2024**

**APPENDIX 12.1.1**

**SHIRE OF GINGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	31 December 2023
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	8,580,267	13,161,376	14,567,666
Trade and other receivables		1,940,054	958,703	3,731,944
Other financial assets		0	4,291	3,134
Inventories	8	389,877	22,913	63,171
Contract assets	8	0	383,908	191,987
Other assets	8	19,325	39,059	0
		10,929,523	14,570,250	18,557,902
<b>Less: current liabilities</b>				
Trade and other payables	9	(3,392,338)	(1,985,146)	(1,214,354)
Other liabilities	13	0	(922,102)	(1,397,038)
Lease liabilities	12	0	(20,122)	(12,437)
Borrowings	11	(550,001)	(261,817)	(132,593)
Employee related provisions	13	(1,004,339)	(1,257,422)	(1,257,423)
		(4,946,678)	(4,446,609)	(4,013,845)
<b>Net current assets</b>		<b>5,982,845</b>	<b>10,123,641</b>	<b>14,544,057</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,982,845)	(7,814,882)	(7,971,379)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>2,308,759</b>	<b>6,572,678</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities	Amended Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	6	(76,025)	(480)
Add: Loss on asset disposals	6	291,099	0
Add: Depreciation		6,309,532	901,361
<b>Total non-cash amounts excluded from operating activities</b>		<b>6,524,606</b>	<b>900,881</b>
			<b>15,160</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Amended Budget	Last Year	Year to Date
	Opening 30 June 2023	Closing 30 June 2023	31 December 2023
	\$	\$	\$
Less: Reserve accounts	4	(6,532,846)	(8,092,530)
Less: Financial assets at amortised cost - self supporting loans	8	0	(4,291)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	550,001	261,817
- Current portion of lease liabilities	12	0	20,122
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,982,845)</b>	<b>(7,814,882)</b>
			<b>(7,971,379)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

### SHIRE OF GINGIN NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2023-24 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(172,655)	(22.23%)	▼
DFES funding for BRMO and CESM positions; Coastal management grant for sand renourishment works - aquittal completed, awaiting payment;		Timing	
Emergency resilience grant recognition - timing of project deliverables;			
MAF Mitigation funding recognition - timing of works;			
<b>Fees and charges</b>	81,510	2.75%	▲
Additional health regulatory licences, building licence fees, planning application fees and rates instalment administration fees income;		Timing	
Commercial property lease, additional income - gross revenue share; mobile telephone tower leases charged in full;			
<b>Interest revenue</b>	76,461	258.64%	▲
Instalment and penalty interest on rates; timing of recognition of interest for monies held in term despoits;		Timing	
<b>Other revenue</b>	79,701	38.74%	▲
Reimbursements for general administration; licensing commission income based on service delivery levels; employee long service leave accruals paid by other local governments; cash in lieu of parking income to be transferred to reserve; additional workers compensation reimbursements; refund of works overpayment; Department of Housing rates payments still to be dispursed to rate book.		Timing	
<b>Profit on asset disposals</b>	(480)	(100.00%)	▼
Timing of assets processing.		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	402,228	11.44%	▲
Timing of salary changes due to budget adoption in August 2023; vacancy of positions.		Timing	
<b>Materials and contracts</b>	(337,022)	(8.70%)	▼
Information technology licenses paid in advance; emergency repairs to freezer and cool room at Guilderton Store; timing of works for sand renourishment projects; timing of maintenance for all vehicles and plant; timing of maintenance works parks, garden and recreation areas; increase in road maintenance costs.		Timing	
<b>Utility charges</b>	31,808	12.49%	▲
Timing of billing cycle for utilities.		Timing	
<b>Depreciation</b>	886,201	98.32%	▲
Timing on assets processing.		Timing	
<b>Other expenditure</b>	83,705	34.21%	▲
Timing of community grant payments.		Timing	
<b>Non-cash amounts excluded from operating activities</b>	(885,721)	(98.32%)	▼
Timing on assets processing.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	903,957	0.00%	▲
Timing of grants for DFES fire vehicle change overs;		Timing	
Roads to Recovery funding for Weld Street Bridge - project delayed;			
Timing of recognition of grant funding for road projects;			
<b>Proceeds from financial assets at amortised cost - self supporting loans</b>	(978)	(45.79%)	▼
Loan advance repayment due to be raised.		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	640,347	41.31%	▲
Timing of capital projects and plant purchases.		Timing	
<b>Payments for construction of infrastructure</b>	1,106,726	41.64%	▲
Timing of capital projects.		Timing	
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(20,745)	0.00%	▼
End of year process.		Timing	
<b>Surplus or deficit at the start of the financial year</b>	(357,178)	(13.40%)	▼
Increase in employee leave provisions, reserve transfer and additional 2022/23 supplier invoices recognised in correct financial year.		Permanent	
<b>Surplus or deficit after imposition of general rates</b>	2,536,197	62.83%	▲
Due to variances described above			

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
TABLE OF CONTENTS**

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Borrowings	19
12	Lease Liabilities	20
13	Other Current Liabilities	21
14	Grants and contributions	22
15	Capital grants and contributions	23
16	Budget Amendments	24

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

### SHIRE OF GINGIN SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 1 KEY INFORMATION

##### Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.67 M	\$2.67 M	\$2.31 M	(\$0.36 M)
Closing	\$0.00 M	\$4.04 M	\$6.57 M	\$2.54 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$6.45 M	44.3%
Restricted Cash	\$8.11 M	55.7%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.27 M	
0 to 30 Days		84.1%
Over 30 Days		15.9%
Over 90 Days		0.8%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$2.82 M	73.1%
Trade Receivable	\$0.91 M	% Outstanding
Over 30 Days		1.8%
Over 90 Days		(0.9%)

Refer to 7 - Receivables

##### Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.57 M	\$5.72 M	\$5.98 M	\$0.26 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$10.10 M	
YTD Budget	\$10.08 M	0.2%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.60 M	
YTD Budget	\$0.78 M	(22.2%)

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$3.04 M	
YTD Budget	\$2.96 M	2.8%

Refer to Statement of Financial Activity

##### Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$6.24 M)	(\$4.21 M)	(\$1.56 M)	\$2.65 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.36 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.46 M	
Amended Budget	\$10.94 M	(77.5%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.90 M	
Amended Budget	\$4.34 M	(79.2%)

Refer to 5 - Capital Acquisitions

##### Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$3.01 M	(\$0.14 M)	(\$0.17 M)	(\$0.02 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.13 M)
Interest expense	(\$0.05 M)
Principal due	\$1.71 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$8.11 M
Interest earned	\$0.02 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$0.05 M

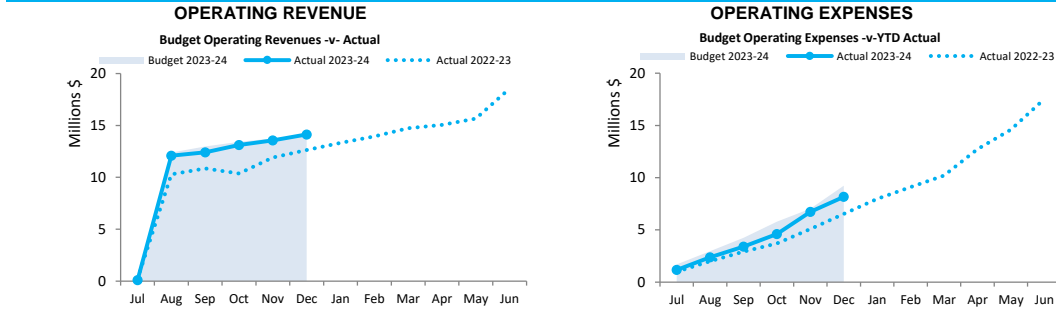
Refer to Note 12 - Lease Liabilities

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

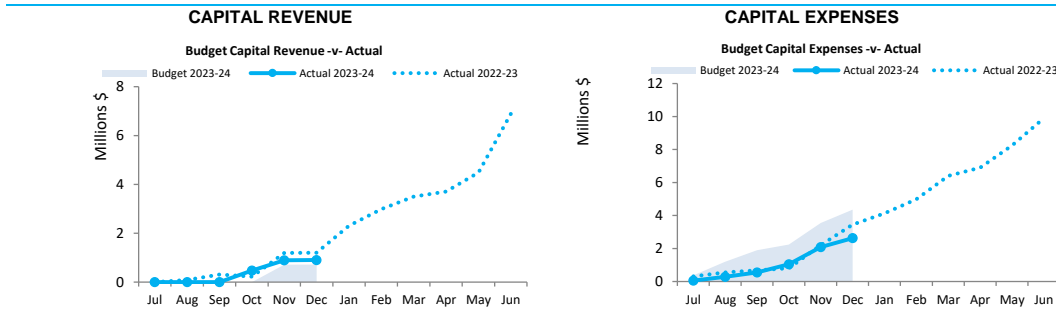
**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 KEY INFORMATION - GRAPHICAL**

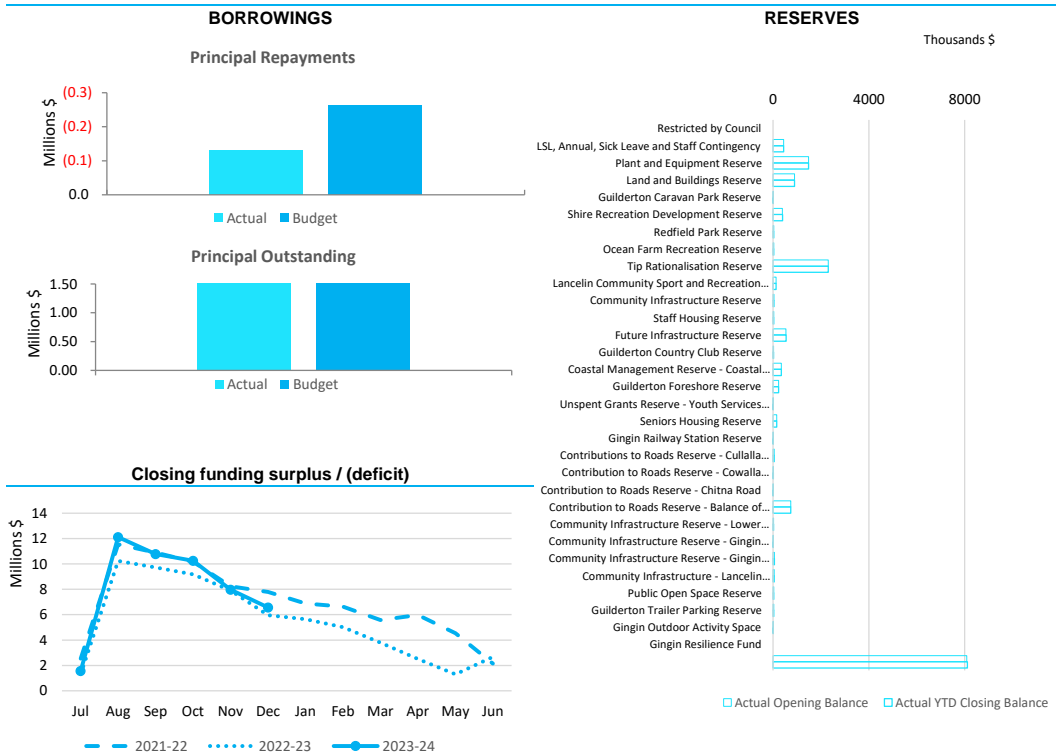
**OPERATING ACTIVITIES**



**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.



# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

### SHIRE OF GINGIN SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
<b>Cash Deposits</b>							
Municipal Bank Account	Cash and cash equivalents	1,934,839	0	1,934,839	Bendigo Bank	0.00%	At Call
Reserve Bank Account	Cash and cash equivalents	0	92,530	92,530	Bendigo Bank	0.00%	At Call
Cash on hand	Cash and cash equivalents	2,300	0	2,300	Petty Cash/Till float	N/A	At Call
Municipal Investment 4508681	Cash and cash equivalents	3,000,000	0	3,000,000	Bendigo Bank	4.82%	20/03/2024
Municipal Investment 4568183	Cash and cash equivalents	1,517,252	0	1,517,252	Bendigo Bank	4.37%	15/01/2024
Reserve Investment 4608145	Cash and cash equivalents	0	2,020,745	2,020,745	Bendigo Bank	5.01%	19/06/2024
Reserve Investment 4515174	Cash and cash equivalents	0	6,000,000	6,000,000	Bendigo Bank	4.79%	26/03/2024
<b>Total</b>		<b>6,454,391</b>	<b>8,113,276</b>	<b>14,567,666</b>			
<b>Comprising</b>							
Cash and cash equivalents		6,454,391	8,113,276	14,567,666			
		<b>6,454,391</b>	<b>8,113,276</b>	<b>14,567,666</b>			

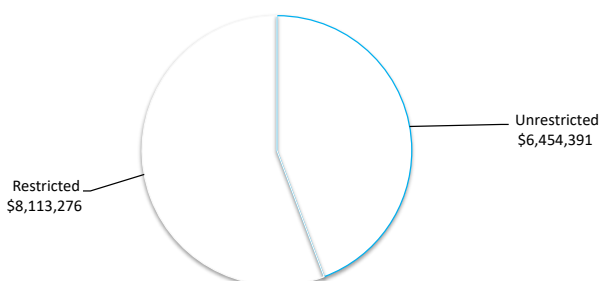
#### KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Ot



# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

### 4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
LSL, Annual, Sick Leave and Staff Contingency	440,075	8,829	0	0	448,904	440,075	1,128	0	0	441,203
Plant and Equipment Reserve	1,438,722	28,859	7,500	(1,295,955)	179,126	1,479,886	3,794	0	0	1,483,680
Land and Buildings Reserve	893,170	17,916	0	(875,350)	35,736	893,170	2,290	0	0	895,460
Guilderton Caravan Park Reserve	4,842	97	100,000	0	104,939	4,842	12	0	0	4,854
Shire Recreation Development Reserve	393,010	7,883	0	(40,000)	360,893	393,010	1,007	0	0	394,017
Redfield Park Reserve	32,231	647	0	0	32,878	32,231	83	0	0	32,314
Ocean Farm Recreation Reserve	31,915	640	0	0	32,555	31,915	82	0	0	31,997
Tip Rationalisation Reserve	2,302,313	46,181	71,428	(37,500)	2,382,422	2,302,313	5,902	0	0	2,308,215
Lancelin Community Sport and Recreation Reserve	127,542	2,558	26,530	0	156,630	127,542	327	0	0	127,869
Community Infrastructure Reserve	35,790	718	8,000	0	44,508	35,790	92	0	0	35,882
Staff Housing Reserve	34,372	689	0	(34,372)	689	34,372	88	0	0	34,460
Future Infrastructure Reserve	542,123	10,874	0	0	552,997	542,123	1,390	0	0	543,513
Guilderton Country Club Reserve	21,219	426	8,232	0	29,877	21,219	54	0	0	21,273
Coastal Management Reserve - Coastal Inundation	344,272	6,906	100,000	(85,000)	366,178	344,272	883	0	0	345,155
Guilderton Foreshore Reserve	232,411	4,662	79,931	(50,000)	267,004	232,411	596	0	0	233,007
Unspent Grants Reserve - Youth Services Website Grant	5,136	103	0	0	5,239	5,136	13	0	0	5,149
Seniors Housing Reserve	157,126	3,152	25,000	(150,000)	35,278	157,126	403	0	0	157,529
Gingin Railway Station Reserve	5,886	118	0	0	6,004	5,886	15	0	0	5,901
Contributions to Roads Reserve - Cullalla Road Intersection	46,221	927	0	0	47,148	46,221	118	0	0	46,339
Contribution to Roads Reserve - Cowalla Road Intersection	16,434	330	0	0	16,764	16,434	42	0	0	16,476
Contribution to Roads Reserve - Chitna Road	3,081	62	0	0	3,143	3,081	8	0	0	3,089
Contribution to Roads Reserve - Balance of Muni Funds	739,584	14,835	0	(348,919)	405,500	739,584	1,896	0	0	741,480
Community Infrastructure Reserve - Lower Coastal Fire Control	25,878	519	0	0	26,397	25,878	74	0	0	25,952
Community Infrastructure Reserve - Gingin Logo Plates	8,497	170	300	0	8,967	8,497	14	0	0	8,511
Community Infrastructure Reserve - Gingin Ambulance	55,285	1,109	6,000	0	62,394	55,285	142	0	0	55,427
Community Infrastructure - Lancelin Ambulance	49,686	997	18,000	0	68,683	49,686	127	0	0	49,813
Public Open Space Reserve	26,681	535	0	0	27,216	26,681	68	0	0	26,749
Guilderton Trailer Parking Reserve	32,913	660	4,680	0	38,253	32,913	84	0	0	32,997
Gingin Outdoor Activity Space	4,951	99	0	0	5,050	4,951	13	0	0	4,964
Gingin Resilience Fund	0	0	13,750	0	13,750	0	0	0	0	0
	<b>8,051,366</b>	<b>161,501</b>	<b>469,351</b>	<b>(2,917,096)</b>	<b>5,765,122</b>	<b>8,092,530</b>	<b>20,745</b>	<b>0</b>	<b>0</b>	<b>8,113,275</b>

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	805,000	805,000	0	(805,000)
Buildings - non-specialised	662,900	160,500	81,919	(78,581)
Buildings - specialised	1,027,687	355,664	273,885	(81,779)
Plant and equipment	2,829,097	229,114	554,128	325,014
Vehicles	348,672	0	0	0
<b>Acquisition of property, plant and equipment</b>	<b>5,673,356</b>	<b>1,550,278</b>	<b>909,931</b>	<b>(640,347)</b>
Infrastructure - roads	2,885,954	2,427,286	1,448,714	(978,572)
Infrastructure - parks & ovals	242,500	166,500	73,360	(93,140)
Infrastructure - other	454,000	64,000	28,987	(35,013)
Infrastructure - bridges	1,682,061	0	0	0
<b>Acquisition of infrastructure</b>	<b>5,264,515</b>	<b>2,657,786</b>	<b>1,551,060</b>	<b>(2,387,419)</b>
<b>Total capital acquisitions</b>	<b>10,937,871</b>	<b>4,208,064</b>	<b>2,460,992</b>	<b>(3,027,766)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,336,989	0	903,957	903,957
Borrowings	1,015,000	0	0	0
Other (disposals & C/Fwd)	356,900	0	0	0
Reserve accounts				
Plant and Equipment Reserve	1,295,955	0	0	0
Land and Buildings Reserve	875,350	0	0	0
Staff Housing Reserve	34,372	0	0	0
Seniors Housing Reserve	150,000	0	0	0
Contribution to Roads Reserve - Balance of Muni Funds	348,919	0	0	0
Contribution - operations	2,524,386	4,208,064	1,557,034	(2,651,030)
<b>Capital funding total</b>	<b>10,937,871</b>	<b>4,208,064</b>	<b>2,460,992</b>	<b>(1,747,072)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

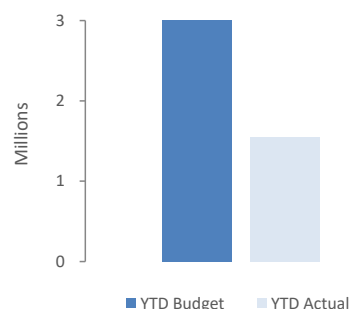
**Initial recognition and measurement for assets held at cost**

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

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

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

**Payments for Capital Acquisitions**



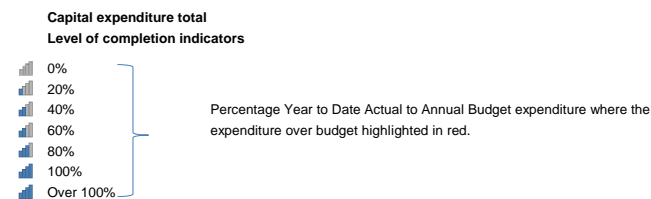
# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES

### 5 CAPITAL ACQUISITIONS - DETAILED



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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
BC11100-141101120	80,000	0	1,370	1,370
BC11103-141101120	90,000	90,000	81,231	(8,769)
BC11316-141103120	35,000	23,332	11,925	(11,407)
BC11319-141103120	30,000	20,000	0	(20,000)
BC11361-141103120	30,000	30,000	28,850	(1,150)
BC11700-141107120	280,000	0	78,147	78,147
BC1182-1411007120	30,000	0	11,830	11,830
BC1192-141103120	13,500	0	8,475	8,475
BC12100-141201120	30,000	30,000	32,876	2,876
BC12200-141201140	75,000	50,000	76,355	26,355
BC13260-141302120	79,000	79,000	2,891	(76,109)
BC14200-141402120	130,000	73,332	13,600	(59,732)
BC5100-140501120	40,187	0	0	0
BC7700-140707140	15,000	15,000	5,564	(9,436)
BC8390-140803120	10,000	10,000	2,690	(7,310)
BC8701-140807140	35,500	35,500	0	(35,500)
BC9101-140901140	40,000	40,000	0	(40,000)
BC9105-140901140	20,000	20,000	0	(20,000)
BC9490-140904120	150,000	0	0	0
CH90201-140902140	477,400	0	0	0
LC11300-141103080	715,000	715,000	0	(715,000)
LC13200-141302080	90,000	90,000	0	(90,000)
P002-141203300	350,000	0	0	0
P005-140501310	93,472	0	0	0
P034-141203300	30,539	0	0	0
P041-141203300	30,539	0	0	0
P045-141203300	350,000	0	0	0
P056-141203300	250,000	0	38,636	38,636
P058-141203300	71,000	71,000	72,441	1,441
P059-141203300	71,000	71,000	72,441	1,441
P076-140501310	255,200	0	0	0
P077-140501300	549,100	0	0	0
P079-141203300	200,000	0	0	0
P088-141203300	100,000	0	0	0
P6014-141203300	45,000	0	0	0
P6017-141203300	45,000	45,000	66,281	21,281
### PE11200-141102300	0	0	6,268	6,268
PE13260-141302300	30,000	30,000	7,968	(22,032)
PE13600-141306300	0	0	75,000	75,000
PE13800-141308300	12,114	12,114	0	(12,114)
PNEW12-141203300	70,000	0	55,900	55,900
PNEW2-141203300	113,805	0	0	0
PNEW5-141203300	140,000	0	138,929	138,929
PNEW7-141203300	300,000	0	0	0
PNEW8-141402300	21,000	0	20,264	20,264
PNEW9-141203300	50,000	0	0	0
BR661-141201670	1,682,061	0	0	0
DC000-141201650	30,000	30,000	0	(30,000)
LRCI0002-140503900	40,000	10,000	0	(10,000)
LRCI0003-141103700	63,500	0	0	0
OC10701-141007900	60,000	0	13,798	13,798
OC11200-141102900	18,000	18,000	0	(18,000)
OC13261-141302900	36,000	36,000	15,190	(20,810)
PC1102-141103700	30,000	30,000	3,243	(26,757)
PC11100-141103700	25,000	12,500	22,933	10,433
PC11316-141103700	29,000	29,000	0	(29,000)
PC1170-141103700	15,000	15,000	11,064	(3,936)
PC1192-141103700	50,000	50,000	23,838	(26,162)
PC1198-141103700	10,000	10,000	12,281	2,281
PC14200-141402700	20,000	20,000	0	(20,000)
R2R019-141201460	323,436	323,436	300,060	(23,376)
RC004-141201420	54,800	54,800	31,873	(22,927)
RC012-141201420	320,510	320,510	445,018	124,508
RC032-141201420	344,508	344,508	324,224	(20,284)
RC038-141201420	132,700	132,700	109,791	(22,909)
RC066-141201410	0	0	6,875	6,875
RC254-141201410	304,000	304,000	205,108	(98,892)
RRG001-141201490	1,376,000	917,332	25,765	(891,567)
SC10300-141003900	300,000	0	0	0
-	10,937,871	4,208,064	2,460,992	(1,747,072)

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

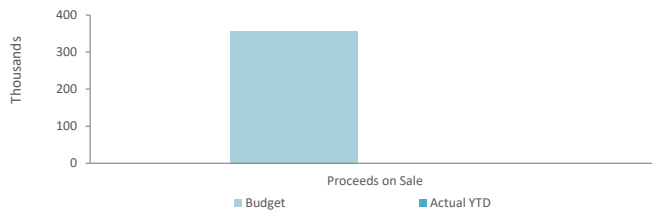
## APPENDIX 12.1.1

SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

### 6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
	Beermullah BFB Light Tanker	19,053	45,000	25,947	0	0	0	0	0
	Guilderton BFB Fire Tanker	278,169	90,000	0	(188,169)	0	0	0	0
	GG045 Volvo Prime Mover	83,972	60,000	0	(23,972)	0	0	0	0
	GG002 Volvo Prime Mover	45,996	60,000	14,004	0	0	0	0	0
	GG034 Kubota Mower	0	7,200	7,200	0	0	0	0	0
	GG041 Kubota Mower	4,000	7,200	3,200	0	0	0	0	0
	GG056 Spray Truck	28,000	15,000	0	(13,000)	0	0	0	0
	GG066 Mercedes Benz Water Truck	60,000	20,000	0	(40,000)	0	0	0	0
	GG079 Bomag Roller	25,044	50,000	24,956	0	0	0	0	0
	GG6015 Trailer	762	1,000	238	0	0	0	0	0
	Guilderton Caravan Park - Generator	1,020	1,500	480	0	0	0	0	0
<b>Infrastructure - Parks and ovals</b>									
	Granville Park Dam - Bridge x 2	18,225	0	0	(18,225)	0	0	0	0
	Harold Park BBQs	4,000	0	0	(4,000)	0	0	0	0
	Guilderton Caravan Park - Bench seats in camp kitchen	3,733	0	0	(3,733)	0	0	0	0
		<b>571,974</b>	<b>356,900</b>	<b>76,025</b>	<b>(291,099)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



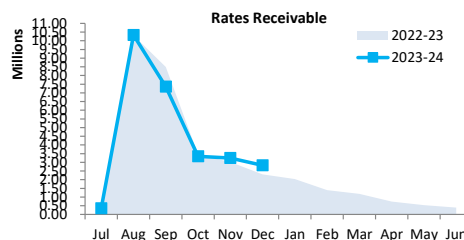
**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

**Rates receivable**

	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	399,663	393,515
Levied this year	9,437,442	10,096,085
Less - collections to date	(9,443,590)	(7,664,619)
<b>Gross rates collectable</b>	<b>393,515</b>	<b>2,824,981</b>
<b>Net rates collectable</b>	<b>393,515</b>	<b>2,824,981</b>
% Collected	96.0%	73.1%



**Receivables - general**

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	28,024	480,284	1,416	12,355	(4,568)	517,512
Percentage	5.4%	92.8%	0.3%	2.4%	(0.9%)	

**Balance per trial balance**

Trade receivables						517,512
GST receivable						135,647
Allowance for credit losses of trade receivables						(8,871)
Legal costs - recovery of rates						71,588
Rubbish fees						191,088
<b>Total receivables general outstanding</b>						<b>906,964</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**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.



**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

<b>Other current assets</b>	<b>Opening Balance 1 July 2023</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 December 2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	2,327	0	(1,157)	1,170
Financial assets at amortised cost - advances	1,964	0	0	1,964
<b>Inventory</b>				
Fuel	8,223	203,586	(163,327)	48,481
History Books	14,690	0	0	14,690
<b>Other assets</b>				
Prepayments	39,059	0	(39,059)	0
<b>Contract assets</b>				
Contract assets	383,908	0	(191,921)	191,987
<b>Total other current assets</b>	<b>450,171</b>	<b>203,586</b>	<b>(395,465)</b>	<b>258,292</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Contract assets**

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

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

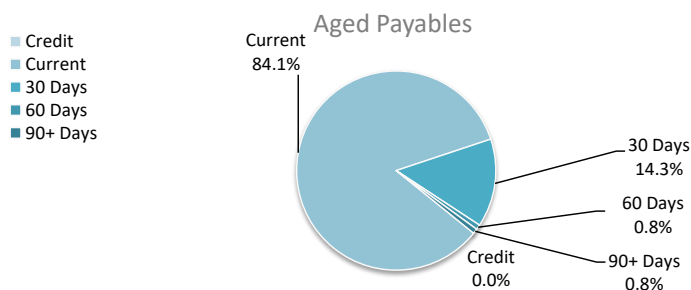
**9 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables - general	0	206,346	35,221	1,968	1,954	245,489
Percentage	0.0%	84.1%	14.3%	0.8%	0.8%	
<b>Balance per trial balance</b>						
Sundry creditors						265,530
ATO liabilities						38,560
Prepaid rates						79,200
Bonds & deposits						815,358
Accrued interest on long term borrowings						15,706
<b>Total payables general outstanding</b>						<b>1,214,354</b>

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

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





**MINUTES  
ORDINARY COUNCIL MEETING  
16 JANUARY 2024**

**APPENDIX 12.1.1**

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**10 RATE REVENUE**

**General rate revenue**

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$(cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV Townsites	0.092598	1,595	30,572,286	2,830,933	0	2,830,933	2,830,933	6,314	2,837,247
GRV Other	0.092598	979	18,179,385	1,683,375	0	1,683,375	1,683,375	10,262	1,693,637
<b>Unimproved value</b>									
UV Rural	0.004848	463	366,649,000	1,777,514	0	1,777,514	1,777,514	28,190	1,805,704
UV Other	0.004848	3	2,686,000	13,022	0	13,022	13,022	0	13,022
UV Intensive/Mining	0.007376	131	97,379,000	718,268	0	718,268	718,268	(24,120)	694,148
UV Exploraton Mining	0.004848	0	0	0	0	0	0	(1,599)	(1,599)
<b>Sub-Total</b>		<b>3,171</b>	<b>515,465,671</b>	<b>7,023,112</b>	<b>0</b>	<b>7,023,112</b>	<b>7,023,112</b>	<b>19,047</b>	<b>7,042,159</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV Townsites	1,248	1,033	9,760,775	1,289,184	0	1,289,184	1,289,184	0	1,289,184
GRV Other	1,248	744	4,222,360	928,512	0	928,512	928,512	0	928,512
<b>Unimproved value</b>									
UV Rural	1,444	346	76,307,000	499,624	0	499,624	499,624	0	499,624
UV Other	1,444	1	180,000	1,444	0	1,444	1,444	0	1,444
UV Intensive/Mining	2,461	118	23,639,885	290,398	0	290,398	290,398	0	290,398
UV Exploraton Mining	1,444	31	101,934	44,764	0	44,764	44,764	0	44,764
<b>Sub-total</b>		<b>2,273</b>	<b>114,211,954</b>	<b>3,053,926</b>	<b>0</b>	<b>3,053,926</b>	<b>3,053,926</b>	<b>0</b>	<b>3,053,926</b>
<b>Amount from general rates</b>						<b>10,077,038</b>			<b>10,096,085</b>
Ex-gratia rates						6,299			0
<b>Total general rates</b>						<b>10,083,337</b>			<b>10,096,085</b>

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCING ACTIVITIES

### 11 BORROWINGS

#### Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Gingin Medical Centre	100	36,082	0	0	(17,747)	(36,081)	18,335	1	(691)	(1,771)
Tip Rationalisation Site	111	374,839	0	0	(11,216)	(22,797)	363,623	352,042	(11,938)	(23,963)
Seabird Sea Wall	127	81,002	0	0	(11,143)	(22,426)	69,859	58,576	(899)	(1,893)
Guilderton Country Club Hall Extension	114	254,993	0	0	(21,666)	(44,105)	233,327	210,888	(8,948)	(17,433)
Regional Hardcourt Facility	120	192,913	0	0	(13,333)	(27,111)	179,580	165,802	(6,447)	(12,441)
Regional Hardcourt Facility	124A	188,721	0	0	(11,763)	(23,769)	176,958	164,952	(3,881)	(7,551)
Gingin Swimming Pool Tiling	126	49,937	0	0	(8,006)	(16,136)	41,931	33,801	(674)	(1,424)
Gingin Outdoor Activity Space	132	143,590	0	0	(8,502)	(17,066)	135,088	126,524	(1,029)	(1,995)
Lancelin Cunliffe Street Carpark	133	250,000	0	0	(10,007)	(20,774)	239,993	229,226	(5,714)	(11,165)
Altus Financials Suite	131	139,253	0	0	(4,735)	(9,516)	134,518	129,737	(1,353)	(2,653)
Lot 44 Weld Street, Gingin	123	116,589	0	0	(9,947)	(20,241)	106,642	96,348	(3,934)	(7,768)
Land for Future Gingin Sporting Precinct	New	0	0	715,000	0	0	0	715,000	0	0
Guilderton Caravan Park Waste Water	New	0	0	300,000	0	0	0	300,000	0	0
		1,827,919	0	1,015,000	(128,066)	(260,022)	1,699,853	2,582,897	(45,508)	(90,057)
<b>Self supporting loans</b>										
Ledge Point Country Club Cool Room		14,745	0	0	(1,157)	(2,327)	13,588	12,418	(157)	(306)
		14,745	0	0	(1,157)	(2,327)	13,588	12,418	(157)	(306)
<b>Total</b>		<b>1,842,664</b>	<b>0</b>	<b>1,015,000</b>	<b>(129,223)</b>	<b>(262,349)</b>	<b>1,713,441</b>	<b>2,595,315</b>	<b>(45,665)</b>	<b>(90,363)</b>
Current borrowings		261,817					132,593			
Non-current borrowings		1,580,847					1,580,847			
		<b>1,842,664</b>					<b>1,713,440</b>			

All debenture repayments were financed by general purpose revenue.  
Self supporting loans are financed by repayments from third parties.

#### New borrowings 2023-24

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Guilderton Caravan Park Waste Water	0	300,000		Council	10	0	4.54	0	(300,000)	0
Land for Future Gingin Sporting Precinct	0	715,000		Council	20	0	-	0	(715,000)	0
	<b>0</b>	<b>1,015,000</b>				<b>0</b>		<b>0</b>	<b>(1,015,000)</b>	<b>0</b>

#### KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**FINANCING ACTIVITIES**

**12 LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Lancelin administration office	1A	0	15,232	22,634	(3,648)	(7,236)	11,584	15,398	(369)	(797)
Photocopier - Ineo 958	2	2,559	0	0	(2,559)	(2,559)	-0	0	(6)	(6)
Photocopier NEW	2A	0	0	22,333	0	(4,726)	0	17,607	0	(554)
IT Server	4	42,835	0	0	(8,898)	(17,568)	33,937	25,267	(259)	(451)
<b>Total</b>		<b>45,394</b>	<b>15,232</b>	<b>44,967</b>	<b>(15,105)</b>	<b>(32,089)</b>	<b>45,521</b>	<b>58,272</b>	<b>(634)</b>	<b>(1,808)</b>
Current lease liabilities		20,122					12,437			
Non-current lease liabilities		25,274					33,086			
		<b>45,396</b>					<b>45,523</b>			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**13 OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2023 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		454,424	0	213,442	(677)	667,190
Capital grant/contributions liabilities		467,678	0	1,108,049	(845,878)	729,848
<b>Total other liabilities</b>		922,102	0	1,321,491	(846,555)	1,397,038
<b>Employee Related Provisions</b>						
Provision for annual leave		721,705	0	0	0	721,705
Provision for long service leave		535,718	0	0	0	535,718
<b>Total Provisions</b>		1,257,423	0	0	0	1,257,423
<b>Total other current liabilities</b>		2,179,525	0	1,321,491	(846,555)	2,654,461

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any 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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**MINUTES  
ORDINARY COUNCIL MEETING  
16 JANUARY 2024**

**APPENDIX 12.1.1**

**SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**

**14 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Dec 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
<b>General purpose funding</b>								
Financial Assistance Grant - General Purpose	0	0	0	0	0	0	0	23,993
<b>Law, order, public safety</b>								
<b>Community amenities</b>								
Coastal Hazard Risk Management Plan Grant	0	0	0	0	0	10,580	5,292	0
CAP Grant Funding	0	0	0	0	0	45,000	0	0
<b>Transport</b>								
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>561,314</b>	<b>388,826</b>	<b>417,216</b>
<b>Contributions</b>								
<b>General purpose funding</b>								
Rates incentive Prize Night	0	0	0	0	0	12,000	12,000	16,682
<b>Law, order, public safety</b>								
CESM Grant - DFES	0	0	0	0	0	96,143	58,272	45,468
BRMO Grant - DFES	72,084	46,508	(42,207)	76,385	76,385	111,618	111,618	42,207
MAF Mitigation - DFES	0	209,141	0	209,141	209,141	600,517	50,043	0
Gingin Resilience Project - Mindaroo Foundation	100,000	0	(677)	99,323	99,323	137,500	100,000	677
<b>Community amenities</b>								
Claymont Estate - Planning contributions	0	0	0	0	0	8,000	3,996	1,600
<b>Recreation and culture</b>								
Naming Sponsorship - Gingin Aquatic Centre - Imaç	0	0	0	0	0	10,000	10,000	10,000
Contribution income for suite of events	0	0	0	0	0	36,400	28,402	57,655
<b>Transport</b>								
Contribution income for Aurisch Road Maintenance	0	0	0	0	0	12,500	12,500	12,500
<b>Economic Services</b>								
Guilderton Caravan Park Deposit Liability	282,340	0	0	282,340	282,340	0	0	0
Market PLI contributions	0	0	0	0	0	2,000	1,002	0
	<b>454,424</b>	<b>255,649</b>	<b>(42,884)</b>	<b>667,189</b>	<b>667,189</b>	<b>1,026,678</b>	<b>387,833</b>	<b>186,789</b>
<b>TOTALS</b>	<b>454,424</b>	<b>255,649</b>	<b>(42,884)</b>	<b>667,189</b>	<b>667,189</b>	<b>1,587,992</b>	<b>776,659</b>	<b>604,004</b>

**MINUTES  
ORDINARY COUNCIL MEETING  
16 JANUARY 2024**

**APPENDIX 12.1.1**

SHIRE OF GINGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

**INVESTING ACTIVITIES**

**15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Dec 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
<b>Law, order, public safety</b>								
DFES - Capital Grant - Buildings	40,187	0	0	40,187	40,187	0	0	0
DFES - Capital Grant - Vehicles	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>								
LRCI - Unspent funds	15,101	0	(15,101)	0	0	0	0	0
<b>Transport</b>								
LRCI - Unspent Funds Roads	21,732	550,733	(504,952)	67,513	67,513	892,579	0	578,132
Roads to Recovery	40,596	268,713	(300,060)	9,249	9,249	1,641,309	0	300,060
Regional Road Group (Mooliabeenee Rd)	0	288,603	(25,765)	262,838	262,838	505,053	0	25,765
Financial Assistance Grants - Special Projects	350,062	0	0	350,062	350,062	350,061	0	0
	<b>467,678</b>	<b>1,108,049</b>	<b>(845,878)</b>	<b>729,849</b>	<b>729,849</b>	<b>4,336,989</b>	<b>0</b>	<b>903,957</b>

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.1.1

### SHIRE OF GINGIN SUPPLEMENTARY INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023

#### 16 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	GL/Project Code	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
<b>Budget adoption</b>							0
Management approval 06/11/2023 to reduce budget for Gully Traps	OC13261	N/A	Capital expenses	0	10,000	0	10,000
Management approval 06/11/2023 to reduce budget for Replacement of bench seats	OC13261	N/A	Capital expenses	0	29,000	0	39,000
Management approval 06/11/2023 to increase budget for repairs to Chalet verandah roofing	BC13260	N/A	Capital expenses	0	0	(39,000)	0
CCM 19/09/2023 - Item 18.1 Purchase of land for Future Gingin Sporting Precinct	LC11300	CCM 19/09/2023 Item 18.1	Capital expenses	0	0	(715,000)	(715,000)
CCM 19/09/2023 - Item 18.1 Purchase of Land for Future Gingin Sporting Precinct - Lot 7 Dewar Road, Granville	151103550	CCM 19/09/2023 Item 18.1	Capital revenue	0	715,000	0	0
					<b>754,000</b>	<b>(754,000)</b>	<b>0</b>

**SHIRE OF GINGIN  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Supplementary Information	30 June 2023 \$	30-Nov-23 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	13,161,376	15,330,929
Trade and other receivables		958,703	853,207
Other financial assets		4,291	1,976
Inventories	8	22,913	34,044
Contract assets	8	383,908	191,987
Other assets	8	39,059	0
Assets classified as held for sale		0	0
<b>TOTAL CURRENT ASSETS</b>		<b>14,570,250</b>	<b>16,412,143</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		169,380	169,380
Other financial assets		100,015	100,015
Inventories		0	0
Investment in associate		0	0
Property, plant and equipment		51,756,372	52,439,677
Infrastructure		218,636,014	219,927,540
Right-of-use assets		44,774	46,974
Investment property		0	0
Intangible assets		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>270,706,555</b>	<b>272,683,585</b>
<b>TOTAL ASSETS</b>		<b>285,276,805</b>	<b>289,095,729</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,985,146	1,106,748
Other liabilities	13	922,102	1,218,789
Lease liabilities	12	20,122	14,515
Borrowings	11	261,817	180,933
Employee related provisions	13	1,257,422	1,257,423
Other provisions	13	0	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,446,609</b>	<b>3,778,407</b>
<b>NON-CURRENT LIABILITIES</b>			
Other liabilities		0	0
Lease liabilities	12	25,274	33,086
Borrowings	11	1,580,847	1,580,847
Employee related provisions		5,318,798	5,318,798
Other provisions		0	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>6,924,919</b>	<b>6,932,731</b>
<b>TOTAL LIABILITIES</b>		<b>11,371,528</b>	<b>10,711,138</b>
<b>NET ASSETS</b>		<b>273,905,277</b>	<b>278,384,590</b>
<b>EQUITY</b>			
Retained surplus		49,827,476	57,543,170
Reserve accounts	4	8,092,530	8,106,258
Revaluation surplus		215,985,271	215,985,271
<b>TOTAL EQUITY</b>		<b>273,905,277</b>	<b>281,634,699</b>

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



## 12.2 LIST OF PAID ACCOUNTS DECEMBER 2023

File	FIN/25
Author	Alarna Richards- Coordinator Financial Planning and Reporting
Reporting Officer	Les Crichton - Executive Manager Corporate and Community Services
Refer	Nil
Appendices	1. Voucher List 2023-2024 - December- Public [12.2.1 - 6 pages]

### DISCLOSURES OF INTEREST

Nil

### PURPOSE

For Council to note the payments made in December 2023.

### BACKGROUND

Council has delegated authority to the CEO to exercise the power to make payments from the Municipal Fund (Delegation 1.1.13 Payments from the Municipal or Trust Funds). The CEO is required to present a list to Council of those payments made since the last list was submitted.

### COMMENT

Accounts totalling \$2,102,396.77 were paid during the month of December 2023.

A payment schedule is included as **an appendix** to this report. The schedule details:

- Municipal Fund electronic funds transfers (EFT) \$1,495,235.98
- Municipal Fund cheques \$1,668.45
- Municipal Fund direct debits \$605,492.34
- Municipal Fund - Transfer to Term Deposit Investments \$0

**TOTAL MUNICIPAL EXPENDITURE \$2,102,396.77**

- Reserve Fund – Transfer to Term Deposit Investments \$0

**TOTAL RESERVE FUND EXPENDITURE \$0**

**TOTAL EXPENDITURE \$2,102,396.77**

All invoices have been verified, and all payments have been duly authorised in accordance with Council’s procedures.

In accordance with Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requiring details of purchasing card expenditure, the list of payments includes details of fuel card purchases in addition to previously supplied credit card purchases.

**STATUTORY/LOCAL LAW IMPLICATIONS**

*Local Government Act 1995*  
s.6.4 – Financial Report

*Local Government (Financial Management) Regulations 1996*  
Reg. 13 – Payments from municipal fund or trust by CEO  
Reg 13A – Payments by employees via purchasing cards

Shire of Gingin Delegation Register – Delegation 1.1.13 Payments from the Municipal or Trust Funds

**POLICY IMPLICATIONS**

Nil

**BUDGET IMPLICATIONS**

Resource requirements are in accordance with existing budgetary allocations.

**STRATEGIC IMPLICATIONS**

Shire of Gingin Strategic Community Plan 2022-2032

<b>Aspiration</b>	4. Excellence & Accountability - Deliver Quality Leadership and Business Expertise
<b>Strategic Objective</b>	4.4 Strategic & Sustainable Financial Planning - Undertake long-term resource planning and allocation in accordance with the Integrated Planning and Reporting Framework

**VOTING REQUIREMENTS - SIMPLE MAJORITY**

**COUNCIL RESOLUTION/OFFICER RECOMMENDATION**

**MOVED:** Councillor Sorensen      **SECONDED:** Councillor Johnson

That Council note all payments made by the Chief Executive Officer under Delegation 1.1.13 for December 2023 totalling \$2,102,396.77 as detailed in the schedule appended to this report, comprising:

• Municipal Fund electronic funds transfers (EFT)	\$1,495,235.98
• Municipal Fund cheques	\$1,668.45
• Municipal Fund direct debits	\$605,492.34
• Municipal Fund term deposit investment	\$0
• Reserve Fund term deposit investment	\$0

**CARRIED UNANIMOUSLY**

**7 / 0**

**FOR:** *Councillor Balcombe, Councillor Fewster, Councillor Johnson, Councillor Peczka, Councillor Sorensen, Councillor Stewart and Councillor Woods*

**AGAINST:** *Nil*

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

# APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME	Payment Category	DETAILS	AMOUNT
			L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor		
EFT-40358	6/12/2023	ACS Swan Express Print		Volunteer firefighter PPE	330.00
EFT-40359	6/12/2023	Ausrecord Pty Ltd		2 X each of V1, V2, V11, V12 file volume labels	31.02
EFT-40360	6/12/2023	Avon Waste		New park bins: 8 x red 240L bins / 2 x blue 340L	21603.94
EFT-40361	6/12/2023	Brown Automotive Gingin		GG073 - fix ramp and mount radioperiodic service CESM Vehicle	710.00
EFT-40362	6/12/2023	Cellarbrations Gingin		Refreshments for Council meeting 21-11-2023	25.00
EFT-40363	6/12/2023	Complete Office Supplies Pty Ltd		2024 Diary and Planner Order	261.36
EFT-40364	6/12/2023	Country Copiers		Shire Copier Fees for the month of October	1281.56
EFT-40365	6/12/2023	D.A. Christie Pty Ltd (All Park Products)		2nd BBQ For Frank Douglas Park	3335.20
EFT-40366	6/12/2023	Department of Planning, Lands & Heritage - DPLH		Development Assessment Panel Fee Lot 2 (459) Karakin Lakes Road, Lot 3 (202) Baramba Road, Plantation (Carbon Farm)	6003.00
EFT-40367	6/12/2023	Digitalrec Australia		Guiderton Caravan Park - Windcave Online Booking/Access Fee 01/10/2023 - 31/10/2023	363.30
EFT-40368	6/12/2023	Frontline Fire and Rescue Equipment		Firefighter PPE	895.32
EFT-40369	6/12/2023	Gingin Fuel & Tyres		Replace damaged front tyre on Gingin South 2.48 x Drive TyresGas Bottle for Aquatic Centre	6689.50
EFT-40370	6/12/2023	Greenway Solutions Pty Ltd /as Greenway Turf Solutions		Granville Park - Contractor take soil sample, analyse same. Fungal disease diagnosed in struggling areas throughout park. Apply fungicide to treat affected areas.	1320.00
EFT-40371	6/12/2023	Henry Morris		A1860 - 2023/24 Early Rates Incentive Scheme Prize Night Winner \$500 cash from Bitutek Pty Ltd	500.00
EFT-40372	6/12/2023	Indian Ocean Pest Control		Gingin Pool - Remove active wasps nests in buildings around pool area.	220.00
EFT-40373	6/12/2023	Jeff's Mechanical Service		Clutch repairs Guilderton 1.4 Fire appliance	540.65
EFT-40374	6/12/2023	Lancelin Trade and Rural Supplies		Hardware and maintenance supplies- Coastal - October 2023	1037.35
EFT-40375	6/12/2023	LD Total		Scheduled mowing/maintenance/fertilisation as per contract/tender on turfed areas within Shire.	30375.50
EFT-40376	6/12/2023	Ledge Point Reticulation & Refrigeration		Gingin Rec Grounds - Contractor replace non serviceable reticulation controller, add a secondary controller for Gingin Aquatic Centre	3536.50
EFT-40377	6/12/2023	Les Crichton		ballast tanks. Locate solenoids and record GPS weigh points.	
EFT-40378	6/12/2023	Lo-Go Appointments		Reimbursement - 60 x people for Staff Christmas Party, Event held 5/12/23	1394.80
EFT-40379	6/12/2023	McLeods Barristers and Solicitors		Temp Contract - Community Development Officer to week ending 25th November 2023	1276.75
EFT-40380	6/12/2023	MG Motor Wangara Pty Ltd		Legal advice - leased property	899.25
EFT-40381	6/12/2023	Minuteman Press Balcatta		Vehicle for Administration Centre- MG excite 1.5L white	22290.00
EFT-40382	6/12/2023	Moore River News Inc		1x Pull Up Banner - Early Rates Incentive Scheme 2023 - Sponsor Banner	258.50
EFT-40383	6/12/2023	Northern Valley News		1x Advertisement - LG Election Results - December Edition - Moore River News	110.00
EFT-40384	6/12/2023	Officeworks		1x Advertisement - Music in the Park - November, December and January editions of the Northern Valley News.	675.00
EFT-40385	6/12/2023	Omnicom Media Group Australia Pty Ltd (Marketforce)		Department Stationery and Shiny Rm restock, Refreshment and Cleaning Order	794.64
EFT-40386	6/12/2023	Stewart & Heaton Clothing Co Pty Ltd		Employment advertisement - Planning Officer , Saturday 11/11/23. Tender advertisement - Provision of Cleaning & Sanitary Services in	892.87
EFT-40387	6/12/2023	Tiffany's Catering		West Australian Newspaper, Wednesday 15/11/23	2335.29
EFT-40388	6/12/2023	Uniforms at Work		Volunteer firefighter PPE	1050.00
EFT-40389	6/12/2023	West Coast 4x4 Recovery		Seniors Movie Matinee - Catering	396.70
EFT-40391	11/12/2023	Conor Clements		Staff Uniform Order 2023 -CCS	1650.00
EFT-40392	12/12/2023	Access Icon Pty Ltd T/As Cascada		To remove 9 Ben Signs from the bush at Bretton Bay which the Shire are unable to access to maintain	1373.00
EFT-40393	12/12/2023	AFGRI Equipment Pty Ltd		Unknown Deposits with refund request	3300.55
EFT-40394	12/12/2023	Allus Planning Pty Ltd		4 x Grated lids to replace collapsed/damaged lids (Weld St, IGA, C u @ Park, Gull)	2588.87
EFT-40395	12/12/2023	Ashleys Electrical Services		Drainage covers, pits, soak wells Weld Street	1402.50
EFT-40396	12/12/2023	ASK Waste Management Pty Ltd		Service kit GG004 and GG003 - service	121.00
EFT-40397	12/12/2023	Australian Taxation Office (PAYG)		Bioscience - Planning services relating to application for review	2541.00
EFT-40398	12/12/2023	Autospark Bullsbrook		Lancelin south irrigation pump repairs	5172.00
EFT-40399	12/12/2023	BOC Pty Ltd		Assistance with technical accounting advice regarding Landfill Closure Management Plan	401.00
EFT-40400	12/12/2023	Boya Equipment		Payroll deduction for PE: 07/12/2023	103.93
EFT-40401	12/12/2023	Brooks Hire Service		Air con repairs	2106.61
EFT-40402	12/12/2023	Brown Automotive Gingin		Gas & Oxygen Supplies for the Workshop & Gingin Medical Centre for the period 29/10/2023 - 27/11/2023	1045.00
EFT-40403	12/12/2023	Cellarbrations Gingin		Kubota mower spares	295.00
EFT-40404	12/12/2023	Coastal Courier		Hire of 20t Multi Tyre Roller Todman Capital works	174.00
EFT-40405	12/12/2023	Eagleeye Technical Services		GG068 - service	120.00
EFT-40406	12/12/2023	Element Advisory Pty Ltd		Refreshments for Council meeting 21-10-2023	152.00
EFT-40407	12/12/2023	Frontline Fire and Rescue Equipment		1x Advertisement - Australia Day Picnic Breakfast - December & January Editions - Coastal Courier, 1x Advertisement - LG Election	3850.00
EFT-40408	12/12/2023	Full Flow Plumbing and Gas		Results - December - Coastal Courier	5274.24
EFT-40409	12/12/2023	Gingin District Community Resource Centre Inc (CRC)		Check hot water system at Railway Station	1479.41
EFT-40410	12/12/2023	Gingin Fuel & Tyres		Processing of Scheme Amendment No. 23 - Section 26 Order	110.00
EFT-40411	12/12/2023	Gingin Grading Service Pty Ltd		Firefighter PPE	7590.00
EFT-40412	12/12/2023	Gingin Tree Services		Supply and install hot water unit to CWA hall Lancelin.	990.00
EFT-40413	12/12/2023	Greenway Solutions Pty Ltd /as Greenway Turf Solutions		1x Advertisement - "Local Government Financial Audit Results 2021/2022" Media Release in Gingin Buzz	41770.00
EFT-40414	12/12/2023	Henry Morris		Tyres GG066 & GG074 for new tyres supplied fitted and disposal of old tyres	2695.00
EFT-40415	12/12/2023	Indian Ocean Pest Control		Gingin Landfill- cartage for cell development- maintenance to meet licensing conditions	24382.00
EFT-40416	12/12/2023	Irene Neville		Pruning of Bennies road, Removal of tree Military Road, Lancelin tree stump works, Cockram Road : Tree pruning works for safety.	330.00
EFT-40417	12/12/2023	Irrigation Fix It Services		Purchase moisture sensor for monitoring soil moisture levels in turfed areas within Shire.	200.00
EFT-40418	12/12/2023	Jeff's Mechanical Service		2023/2024 Waste Facility Cell Management Gingin/Seabird and Lancelin Facilities- Ongoing Contract	935.00
EFT-40419	12/12/2023	LD Total		Treatment of noxious weed at Gingin landfill to mitigate Shot Hole borer breeding.	1134.10
EFT-40421	12/12/2023	LGRCEU (WA Division)		Consult and rectify reticulation issues Lancelin South open space.	22788.59
EFT-40422	12/12/2023	LIWA Aquatics		GG045 - Fix steering pipe leak	44.00
EFT-40423	12/12/2023	Local Government Professionals WA - LGPA		Mowing services September 23	737.00
EFT-40424	12/12/2023	Moore River Electrical Services		Payroll deduction	50.00
EFT-40425	12/12/2023	Moore River Roadhouse		LIWA 1 year Membership 2023/2024 & Annual State Conference 23/08/2023 - 24/08/2023 for Aquatic Centre Staff	1738.00
EFT-40426	12/12/2023	Novatec Energy Solutions Pty Ltd		Monthly Webinar Series with DLGSC	5076.61
EFT-40427	12/12/2023	Nutrien Water		Rewire electrics to new BBQ Grace Darling, Fix pumps in Guilderton Foreshore Ablutions, Troubleshoot power failure to Sovereign House	484.00
EFT-40428	12/12/2023	Pensioners Social Club Gingin Inc		Fuel, Vehicle & Refreshment Charges for August, September & October 2023	407.56
EFT-40429	12/12/2023	Perth Trade Parts		Contractor repair Ice-Cream freezer in Kiosk.	224.83
EFT-40430	12/12/2023	Plumb It Right Pty Ltd		Irrigation supplies Key Biscayne, Ledge Pt.	211.32
EFT-40431	12/12/2023	Presidential Building Services Pty Ltd		GG17 window motor	385.00
EFT-40432	12/12/2023	RARA Marketing Pty Ltd T/A Signarama Joondalup & Midland		Guiderton Caravan Park- Snake drain at back of camp kitchen	80910.50
EFT-40433	12/12/2023	Rosmech Sales & Service Pty Ltd		50% deposit required x 3 for works on CU@Park, Gingin Shire Office and Gingin Equestrian Club	445.58
EFT-40434	12/12/2023	Shire of Gingin		MIP Roadside banner	1671.63
EFT-40435	12/12/2023	St John Ambulance Western Australia Ltd		Sweeper spare parts	15.00
EFT-40436	12/12/2023	Uniforms at Work		Building Services Levy (BSL) with refund request	2323.20
EFT-40437	12/12/2023	West Coast Technical Services Pty Ltd		First Aid - Flavours of Gingin	98.15
EFT-40438	12/12/2023	Western Australian Local Government Association		Uniform order- CEO Office	2300.87
EFT-40439	12/12/2023	Eagleeye Technical Services		Gingin Rec Centre - Contractor repair evaporative air con system.	808.50
EFT-40440	12/12/2023	Eurofins ARL Pty Ltd		Councillor Registration - WALGA Council Member Essentials training program (5 modules) in person training	6237.00
EFT-40441	12/12/2023	Gingin Fuel & Tyres		Upgrade external switch board at Granville park and Frogmore electrical repairs	382.80
EFT-40442	12/12/2023	Guiderton Country Club Inc.		Analysis of soil and water samples/Guilderton Caravan Parksamples taken 01/11/2023 and dropped at lab 02/11/2023	1950.00
EFT-40443	12/12/2023	Kevin Vine		GG011 - front tyres	125.47
EFT-40444	12/12/2023	Ledge Point Reticulation & Refrigeration		Electricity & supply charge reimbursement for Guilderton Hall for 30 days for the period 06/10/2023 - 05/11/2023.	8560.50
EFT-40445	12/12/2023	LGRCEU (WA Division)		Cleaning service October	1480.00
EFT-40446	12/12/2023	Plumb It Right Pty Ltd		Valve location and repair to irrigation Lancelin aged care units.	44.00
EFT-40447	12/12/2023	Rhyllie Vine		Purchase a box of 20 sprinklers for Parks around the Coastal areas of the Lower Coast region of the Shire.	2211.00
EFT-40448	12/12/2023	TLCWA Pty Ltd /as Saferoads WA		Payroll deduction for PE: 23/11/2023	290.00
EFT-40449	12/12/2023	VCM		Guiderton Caravan Park- Camp Kitchen - pipe fall rebuilding to allow it to correctly fall downhill.	45655.39
EFT-40450	13/12/2023	Alan Jenkins		Refund 2 x Long table dinner tickets	716.00
EFT-40451	13/12/2023	ARB 4x4 Accessories		Emulsion on various roads within Shire/Road Spec unavailable	180.00
EFT-40452	13/12/2023	ASK Waste Management Pty Ltd		Pool Kiosk supplies	619.00
EFT-40453	13/12/2023	Bunnings Buildings Supplies Pty Ltd		Reimbursement for safety boots 21/9/23	180.00
EFT-40454	13/12/2023	Carnaby Settlements		UHF HANDHELD RADIO (TX6160OTP TWIN PACK) (VERBAL QUOTE RECEIVED	12627.75
EFT-40455	13/12/2023	CB Traffic Solutions Pty Ltd		Consultation - hourly rate for general assistance with Lancelin Landfill relicencing application for DWER.	59.60
				Retro fit for BBQ/Harolds Park	250.00
				Unknown Deposits with refund request	76624.37
				Traffic Management 16th-31st Oct	

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME	Payment Category	DETAILS	AMOUNT	
			L - Local, R - R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor			
EFT-40456	13/12/2023	Cellarbrations Gingin		Depot - Ice	32.00	L
EFT-40457	13/12/2023	Commercial Locksmiths		Onsite visit - Guilderton Cafe and Store - re-key all three locks to one key	621.50	
EFT-40458	13/12/2023	CSStech		Consultation for phone/mobile/internet management for Shire	165.00	
EFT-40459	13/12/2023	Dalky Pty Ltd I/a Fuel Creative		Design of Sunday Travel Advert	88.00	
EFT-40460	13/12/2023	Eagleeye Technical Services		Flavours of Gingin - Electrical Installation Checks and Assistance		L
EFT-40461	13/12/2023	Forch Australia Pty Ltd		Contractor change out smoke alarms CWA	1435.50	
EFT-40462	13/12/2023	Gingin Fuel & Tyres		Contractor carry out pre-event electrical checks / repairs in preparation for Flavours of Gingin. hand cleaner/ spray lubricants	331.30	
EFT-40463	13/12/2023	Guilderton Community Association Inc (GCA)		GG045 puncture repair	60.00	L
EFT-40464	13/12/2023	Instant Transportable Offices Pty Ltd		23/24 Community Grant - Guilderton Community Association Events Guilderton Community Association PLI Grant Contribution	2500.00	
EFT-40465	13/12/2023	Joondalup Marquees		Contractor deliver and offload Transportable Office Building. (Oversize Load with escort).	2007.50	
EFT-40466	13/12/2023	Kelyn Training Services		Long Table Dinner Hire Services		
EFT-40467	13/12/2023	LD Total		Delivery & cleaning incl	17.85	
EFT-40468	13/12/2023	Ledge Point Reticulation & Refrigeration		2x Employees attend Chainsaw course	590.00	
EFT-40469	13/12/2023	McGees Property		Mowing and turf maintenance services November 23	29418.70	
EFT-40470	13/12/2023	Meliki Arts		Locate and replace valves and fault finding reticulation Wangaree Park. purchase of spare valves for Coastal turfed areas.	2672.00	L
EFT-40471	13/12/2023	Moore River Electrical Services		Desktop revaluation - lease of space on Nilgen comms mast to Optus	1650.00	
EFT-40472	13/12/2023	PF Food Services Pty Ltd		Interactive Mural - Flavours of Gingin	7700.00	
EFT-40473	13/12/2023	Team Global Express Pty Ltd		Electrical modifications for 1st stage of BBQ installation	770.00	L
EFT-40474	13/12/2023	Uniforms at Work		Pool kiosk loocreams and Hot Food Urgent order	1227.40	
EFT-40475	13/12/2023	Wandera Transport Pty Ltd T/A Fewsters Earthmoving		Freight Charges - Various Parcels - Operations Depot 16/11/2023 - 21/11/2023	205.15	
EFT-40476	13/12/2023	Waterlogic Australia Pty Ltd		Staff Uniform Order 2023 - CCS Department	217.35	S
EFT-40477	13/12/2023	Wren Oil - Romine Holdings Pty Ltd		Coonabidge Road Side Tipper hire	7700.00	
EFT-40478	14/12/2023	Brown Automotive Gingin		Gingin Administration Office and Council Chambers Kitchens - rental and service of SD5 Cool & Cold Countertop and Clean Stream for the period 01/12/2023 - 31/12/2023	161.38	
EFT-40479	14/12/2023	Cromag Pty Ltd T/A Sigma Chemicals		Waste oil collection Lancelin Landfill 03/10/2023, Empty of oil dump at Ledge Point	33.00	
EFT-40480	14/12/2023	Get Pumped CWS Pty Ltd t/as Chittering Septic Service		GG060 - service and check clutch	665.00	L
EFT-40481	14/12/2023	Gingin Tree Services		No Fume Acid & Phosphate Remover	1110.12	
EFT-40482	14/12/2023	Neergabby Community Association		Empty septic tanks at Arts centre on Constable street	1048.00	
EFT-40483	14/12/2023	Nutrien Water		Prune white gums on Gingin Brook Road	4620.00	
EFT-40484	14/12/2023	Officeworks		23/24 Community Grant - Neergabby Fireworks Night	1000.00	L
EFT-40485	14/12/2023	Plumb It Right Pty Ltd		Retic materials for Aged units	807.78	
EFT-40486	14/12/2023	Technology One Limited		Stationary Order - Depot Office, Lightning Cables - IT	233.14	
EFT-40487	14/12/2023	Tillage King Machinery Centre		Guilderton Caravan Park- supply and install new toilet in Chalet 5.	874.50	
EFT-40488	14/12/2023	TLCWA Pty Ltd t/as Saferoads WA		Installation of SLIP downloader for intramaps update	2156.00	
EFT-40489	14/12/2023	WA Rangers Association (Inc)		Plough spares	911.90	
EFT-40490	14/12/2023	Waterlogic Australia Pty Ltd		Paveline Overlay De Burgh Car park Seal	15177.25	
EFT-40491	14/12/2023	West Australian Shalom Group Inc		WA Rangers Association Development Conference Thursday 21st and Friday 22nd	150.00	S
EFT-40492	14/12/2023	Western Australian Local Government Association		Gingin Administration Office and Council Chambers Kitchens - rental and service of SD5 Cool & Cold Countertop and Clean Stream for the period 01/11/2023 - 30/11/2023	161.38	
EFT-40493	14/12/2023	Wren Oil - Romine Holdings Pty Ltd		Flavours of Gingin Volunteer Donation	1500.00	
EFT-40494	15/12/2023	Brown Automotive Gingin		Councillor Registration - WALGA Council Member Essentials training program (5 modules) in person training	544.50	
EFT-40495	15/12/2023	Bullbrook and Districts Glass and Aluminium		Waste oil collection Gingin Waste Facility 4000L	16.50	L
EFT-40496	15/12/2023	Coose Couriers & Transport		GG058 - first service	665.00	
EFT-40497	15/12/2023	Dalky Pty Ltd I/a Fuel Creative		Red Gully LT 2 Pre-season service	350.00	
EFT-40498	15/12/2023	Eagleeye Technical Services		CWA Building - replace window and window frame due to rotten wood frame.	1049.40	
EFT-40499	15/12/2023	Ecowater Services		Freight Charges	1320.00	
EFT-40500	15/12/2023	EFTsure Pty Ltd		Marketing Signs for Flavours	1320.00	
EFT-40501	15/12/2023	Gingin Fuel & Tyres		3 Fewster St - Replace non-serviceable sensor light.	291.50	L
EFT-40502	15/12/2023	Gingin Grading Service Pty Ltd		Wangaree Community Centre- Aquarius Quarterly service November	525.00	
EFT-40503	15/12/2023	Gingin IGA Express		Sure Software as a Service Fee 12 month subscription	5557.20	
EFT-40504	15/12/2023	Greenway Solutions Pty Ltd t/as Greenway Turf Solutions		Engine cleaner/engine degreaser	375.00	L
EFT-40505	15/12/2023	Haulmore Trailer Rentals Pty Ltd		Removal of Fence Cheriton Rd	1100.00	L
EFT-40506	15/12/2023	Jeff's Mechanical Service		Bottled Water for Firefighter Welfare	630.00	L
EFT-40507	15/12/2023	Joondalup Marquees		Purchase insecticide to treat Gingin Oval for Blackbeetle.	324.50	
EFT-40508	15/12/2023	LJ Hughes		Rental Trailer 1-30th November 23	5795.72	L
EFT-40509	15/12/2023	Nutrien Water		Annual Service Gingin	1207.70	
EFT-40510	15/12/2023	Officeworks		Long Table Dinner Hire Services/Delivery & cleaning incl	1197.58	
EFT-40511	15/12/2023	Reeces Event Hire		Water & Service Charges for the period 07/08/2023 - 04/10/2023 for the Shire of Gingin Lancelin Office - 3kl usages	194.02	
EFT-40512	15/12/2023	Sprayline Innovative Spraying & Agri Solutions		Purchase a box of sprinklers for Gingin Oval and Hockey Pitch.	1477.40	
EFT-40513	15/12/2023	WANT Plumbing Services Pty Ltd		Purchase office equipment for new Depot Office. Stationary Order - Depot Office. Lightning Cables - IT	816.66	
EFT-40514	18/12/2023	AMPAC Debt Recovery WA Pty Ltd		Flavours of Gingin Festoon Lighting & Pavilion	12137.95	
EFT-40515	18/12/2023	Department of Mines, Industry Regulation and Safety - Bond		Repair / replace hose reel fittings.	8.81	
EFT-40516	18/12/2023	Instant Products Hire		Slashing various roads: Lot 3 Jones Street, Lot 120 Jones Street, Lot 6 Cm Mooliabeenee & Edwards, Horan & Edwards Street	42559.00	L
EFT-40517	18/12/2023	Landgate		Debt Recovery Costs - A2420	458.75	
EFT-40518	18/12/2023	Shire of Gingin		CWA Building Services Levy (BSL) with refund request REF-177 and REF-178, BSL Payments for November 2023	463.37	
EFT-40519	18/12/2023	Dawn Lynn		Building Services Levy (BSL) with refund request REF-177 and REF-178, BSL Payments for November 2023	2616.42	
EFT-40520	18/12/2023	Gingin Fuel & Tyres		Flavours of Gingin Sanitary Facilities	373.60	
EFT-40521	19/12/2023	Aurora Delta Pty Ltd		Update Imagery on SynergySoft & Online Shop (Deposited Plans/CT's)	95.00	
EFT-40522	19/12/2023	Bindoon Hill Gravel Supply		Commission paid on Building Services Levy Collected for September, October & November 2023	500.00	R
EFT-40523	20/12/2023	Asset Infrastructure Management		Rates Refund	939.23	L
EFT-40524	20/12/2023	Cellarbrations Gingin		Supply Diesel - Fire Appliances - Fuel Cards November 2023 - GG01, GG083, GG072		
EFT-40525	20/12/2023	Commercial Locksmiths		Pre Employment Medicals - Admin Support Officer (Casual)		
EFT-40526	20/12/2023	Durty Filthy Garden Supplies		Pre Employment Medicals - CSO and AP		
EFT-40527	20/12/2023	Gingin District Community Resource Centre Inc (CRC)		Pre Employment Medicals - RDS Admin (Casual)	555.00	
EFT-40528	20/12/2023	Gull Gingin Pty Ltd		Gravel cartage to Wannamal West Road	24261.42	L
EFT-40529	20/12/2023	Iron Mountain Australia Group Services Pty Ltd		Asset Management Pick up for Rams	13657.50	
EFT-40530	20/12/2023	K B Riley & Sons Pty Ltd I/a Lancelin Sands		Exiting Councillor Gift & committee fridge re-stock	119.00	L/C
EFT-40531	20/12/2023	Kleen West Distributors		New barrel to suit external door -Part of our roll out of master key system and lease agreement	1112.10	
EFT-40532	20/12/2023	LD Total		Supply and install fencing aged units Lancelin	1237.10	
EFT-40533	20/12/2023	Ledge's Kangaroo Service and Skip Bin Hire		1x Advertisement - LG Election Results - December - Gingin Buzz		L
EFT-40534	20/12/2023	Linthorne Automotive		1x Advertisement - Australia Day Picnic Breakfast - December Edition - Gingin Buzz	220.00	
EFT-40535	20/12/2023	Local Government Professionals WA - LGPA		Unleaded Fuel Reserve for Depot - Jerry Cans- Small Plant Vehicles	527.64	L
EFT-40536	20/12/2023	Maitland Donaldson		Storage Business Cartons 2023 / 2024	328.65	
EFT-40537	20/12/2023	Sonic HealthPlus Pty Ltd		Deliver 100 ton yellow sand to trial for Lancelin Landfill cover	1650.00	L
EFT-40538	20/12/2023	Sprayline Innovative Spraying & Agri Solutions		Cleaning supplies	3395.48	
EFT-40539	20/12/2023	Team Global Express Pty Ltd		Mowing services/ Turf maintenance October 2023	30375.50	
EFT-40540	20/12/2023	Tony Pisconeri		Annual Jetty Bin Collection 2023 - as per contract	2200.00	L
EFT-40541	20/12/2023	WCS Concrete Pty Ltd		Troubleshoot / repair ride on mower, electrical issue, unable to start mower.	197.85	
EFT-40542	20/12/2023	WEX Australia Pty Ltd		Employment advertisement - Planning Officer for the LG Pro website	165.00	
EFT-40543	21/12/2023	L & M R Crowe		Reimbursement for Safety Boots.	180.00	S/R
EFT-40544	21/12/2023	Department of Mines, Industry Regulation and Safety - Bond		Pre Employment Medical - Lifeguard Casual	399.30	S
EFT-40545	21/12/2023	Avantgrade Technologies		Contractor supply / install GPS guided spray unit to Shire ute. 15% deposit of \$6375.00 required before job commencing.	42500.00	
EFT-40546	21/12/2023	Belgravia PRO Pty Ltd		Freight Charges 28/11/2023 - 29/11/2023 - Depot	67.75	
EFT-40547	21/12/2023	Christine Cherry		2023/2024 Waste Facility Management Ongoing Contract Seabird Waste Facility & Lancelin Waste Facility	17374.00	L
				Concrete for footings for new flag poles & Concrete Mooliabeene Road Culverts	1333.86	
				Caltex Fuel Card purchases for November 2023	3071.88	
				Firebreak Contractor Work for works on Breesa, Bambun, Duffy, Airfield and Hoy Roads	3250.00	L
				Building Services Levy (BSL) with refund request & BSL Payments for September & October 2023	8655.06	
				Exchange upgrade, necessary upgrade for security of our network.	9020.00	
				Purchase of kitchen equipment at Guilderton Cafe from Belgravia Pro as per transfer of lease agreement	82500.00	
				Rates refund	17.74	R

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME	Payment Category	DETAILS	AMOUNT
			L - Local, R - R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor		
EFT-40548	21/12/2023	Coose Couriers & Transport		Freight Charges 01/11/2023 - 28/11/2023	1821.60
EFT-40549	21/12/2023	Fire Mitigation Services Pty Ltd		Fire Mitigation Works- Coonabidgee Rd, Mucklenburra, Mechanical Works	78769.90
EFT-40550	21/12/2023	Gingin IGA Express		November 2023 - Refreshments and receptions, stationery, newspapers and cleaning supplies	941.31
EFT-40551	21/12/2023	Ledge Point Community Association - LPCA		23/24 Community Grant - Ledge Point Show & Shine Family Day	1000.00
EFT-40552	21/12/2023	Leigh Solomon		Guiderton Caravan Park - Chalet 2- fix spinning lock on door.	120.00
EFT-40553	21/12/2023	Market Creations Agency Pty Ltd		Annual Report 2022-23 design, production, and supply of web & print ready versions.	1773.20
EFT-40554	21/12/2023	Martin's Trailer Parts		Emergency box trailer axle	1014.20
EFT-40555	21/12/2023	McLeods Barristers and Solicitors		Preparation of lease agreement - Eco Exchange Pty Ltd - container deposit point Woodridge	331.75
EFT-40556	21/12/2023	Moore Septics		Contractor Pump out Septic Tanks in preparation for Christmas / School summer holidays.	1375.00
EFT-40557	21/12/2023	Northern Valleys Fruit Pops		Fruit Pop Ices for the Kiosk Pool	432.00
EFT-40558	21/12/2023	Reppo Division of Asia Pacific Pty Ltd		Spare beacons/ bulbs for vehicles	598.90
EFT-40559	21/12/2023	Team Global Express Pty Ltd		Freight Charges - Lancelin Library to State Library Perth 09/11/2023 & 15/11/2023 Freight Charges 23/11/2023 - 06/12/2023 - Depot	238.39
EFT-40560	21/12/2023	Teresa Helm		Catering 5 December 2023 Briefing Session	110.00
EFT-40561	22/12/2023	A2B Removals		Removalist fees for CU@Park equipment and furniture, including insurance in preparation for works as per agreement.	5513.75
EFT-40562	22/12/2023	Australian Taxation Office (PAYG)		Payroll deduction for PE: 21/12/2023	48854.00
EFT-40563	22/12/2023	Brown Automotive Gingin		GG074 - Replace Water Tank and new spot lights	895.00
EFT-40564	22/12/2023	Country Copiers		Colour copier fees	1740.93
EFT-40565	22/12/2023	Department of Transport		Release of Information fee for the Shire of Gingin Parking Infringement Notice. Disclosure of Information fees for applications during July 2023 - June 2024	83.60
EFT-40566	22/12/2023	Duncan Solutions		Guiderton Parking Meters -Credit Card Transactions and Monthly support fee for October 2023	504.49
EFT-40567	22/12/2023	Elite Pool Covers Holdings Pty Ltd		Guiderton Parking Meters -Credit Card Transactions and Monthly support fee for July 2023 - June 2024	214.50
EFT-40568	22/12/2023	Gingin District Community Resource Centre Inc (CRC)		Pool Cover Straps to replace broken/old straps	214.50
EFT-40569	22/12/2023	LGRCEU (WA Division)		1x A4 Advertisement - Seniors Movie Matinee for September, October & November editions in the Gingin Buzz	330.00
EFT-40570	22/12/2023	Lo-Go Appointments		Payroll deduction for PE: 21/12/2023	44.00
EFT-40571	22/12/2023	Lynley Fewster		Temp Contract - Community Development Officer	1035.21
EFT-40572	22/12/2023	McLeods Barristers and Solicitors		Refund - Long table dinner cancellation.	140.00
EFT-40573	22/12/2023	Northern Valley News		Register Rates Caveat on Certificate of Title A5884	
EFT-40574	22/12/2023	Shire of Gingin		Kenworthy V Gingin - SAT Hearing 10 November 2023	
EFT-40575	22/12/2023	Toner Plus		Legal advice regarding closure during maintenance works at CU@Park	514.35
EFT-40576	22/12/2023	Al's Limestone Pty Ltd		1x Advertisement - Australia Day Picnic Breakfast - December & January Editions - Northern Valley News	450.00
EFT-40577	22/12/2023	Andrea Vis		Payment of debtors invoice INV-1357: Additional bins for 219 Dewar Road Granville (Gingin Golf Course).	482.00
EFT-40578	22/12/2023	Colin Fewster		CANON TG 71 MAGENTA COPIER TONER	
EFT-40579	22/12/2023	Erik Sorensen		1 000 CANON IR STAPLES	517.95
EFT-40580	22/12/2023	Frank Johnson		Supply & Install Limestone Blocks at Ledge Point Lookout	10361.00
EFT-40581	22/12/2023	Frank Peczka		Deputy Shire President Quarterly Payment 01/10/2023 - 21/10/2023	852.15
EFT-40582	22/12/2023	Jason Weeks		Shire President Quarterly Payment 01/10/2023 - 31/12/2023	8525.00
EFT-40583	22/12/2023	Justin Rule		Shire Councillor Quarterly Payment 01/10/2023 - 31/12/2023	2705.00
EFT-40584	22/12/2023	Lincoln Stewart		Shire Councillor Quarterly Payment 01/10/2023 - 31/12/2023	2705.00
EFT-40585	22/12/2023	Linda Balcombe		Shire Councillor Quarterly Payment 01/10/2023 - 31/12/2023	2705.00
EFT-40586	22/12/2023	Nicole Woods		Shire Councillor Quarterly Payment 01/10/2023 - 31/12/2023	2082.85
EFT-40587	22/12/2023	The National Trust of Western Australia		Shire Councillor Quarterly Payment 01/10/2023 - 31/12/2023 & Councillor Quarterly Payment 01/10/2023 - 21/10/2023	3475.00
EFT-40588	22/12/2023	D.A. Christie Pty Ltd (All Park Products)		Shire Councillor Quarterly Payment 21/10/2023 - 31/12/2023	2082.85
EFT-40589	22/12/2023	Kevin Vine		Gingin Railway Stn - Rent 28 November 2023 - 27 Jan 2024	510.74
EFT-40590	22/12/2023	Lo-Go Appointments		Supply 1 single modular cabinet for BBQ installation	4243.80
EFT-40591	22/12/2023	TLCPWA Pty Ltd t/as Saferoads WA		Cleaning service November 23	8043.42
EFT-40592	22/12/2023	Construction Training Fund		Temporary Staffing for Rates Department	959.82
EFT-40593	22/12/2023	CU@Park		Emulsion on various roads	
EFT-40594	22/12/2023	Gingin Fuel & Tyres		3 x quotes per hour attached	
EFT-40595	22/12/2023	Karen Grant		Potholes Perth too expensive with travel	75931.74
EFT-40596	22/12/2023	Coastline Cleaning Services		CTF Payment for September 2021	5437.33
EFT-40597	22/12/2023	Country Copiers		Granville Park Ablutions- cleaning services -as per lease agreement: 10/09/2023-10/12/2023	2559.15
EFT-40598	22/12/2023	Mointosh and Son		Repair of tyre puncture	90.50
EFT-40599	22/12/2023	McLeods Barristers and Solicitors		Flavours of Gingin - Evening Ablutions Cleaning	445.50
EFT TOTAL				Cleaning ablutions etc. Lancelin/Ledge. Nov 2023	5496.00
				Colour copier fees	315.48
				Legal Advice x 2 Properties	1919.85
					2457.95
					<b>1,495,235.98</b>
<b>CHEQUES</b>					
CHQ-116488	21/12/2023	Shire of Gingin		Shire Free Dress Fundraising with refund request	1000.00
CHQ-116489	22/12/2023	Shire of Gingin (Petty Cash)		Shire of Gingin Petty Cash Float Replenishment October/November 2023	668.45
<b>CHEQUES TOTAL</b>					
					<b>1,668.45</b>
<b>DIRECT DEBIT</b>					
DE-4118	1/12/2023	Synergy		Electricity - 13.09.2023 - 10.11.2023 - Gingin Railway Station	426.61
DE-4120	1/12/2023	Synergy		Electricity - 13.09.2023 - 10.11.2023 - Gingin Recreation Ground	1002.79
DE-4121	1/12/2023	Synergy		Electricity 08.09.2023 - 08.11.2023 - LOT 32 Church St Gingin	203.90
DE-4122	1/12/2023	Synergy		Electricity - 08.09.2023 - 08.11.2023 - Gingin Pioneer Pavilion	72.49
DE-4123	1/12/2023	Synergy		Electricity - 08.09.2023 - 09.11.2023 - 13 Robinson Street Gingin ( Treasure Trove)	284.12
DE-4124	1/12/2023	Synergy		Electricity - 08.09.2023 - 09.11.2023 - U A 37 LEFROY ST, GINGIN	115.50
DE-4125	1/12/2023	Synergy		Electricity - 08.09.2023 - 09.11.2023 - CEO Residence	200.54
DE-4126	1/12/2023	Synergy		Electricity - 08.09.2023 - 08.11.2023 - Aged Units - GINGIN	9.31
DE-4127	1/12/2023	Synergy		Electricity - 08.09.2023 - 09.11.2023 - Old Road Board / Gingin Playground	135.63
DE-4128	1/12/2023	Synergy		Electricity - 08.09.2023 - 08.11.2023 -Gingin Depot	1134.34
DE-4144	1/12/2023	Synergy		Electricity - 08.09.2023 - 09.11.2023 - 3 Fewster St GINGIN	120.50
DE-4245	1/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 29.11.2023	743.40
DE-4246	1/12/2023	Bendigo Bank		Bendigo Bank: Fis De Process Gst	7.53
DE-4247	1/12/2023	Bendigo Bank		Bendigo Bank: Transfer Fees	62.50
DE-4263	1/12/2023	Bendigo Bank		Bendigo Bank - BPay Biller Fee	612.48
DE-4278	1/12/2023	Go Go Media		Monthly On Hold Message Service December 2023	75.90
DE-4295	1/12/2023	Helen Sampson		Management of the Gingin Waste Facility Ongoing Contract 2022/2024	2538.46
DE-4226	3/12/2023	Business Service Brokers T/A TeleChoice		Mobile charges for the period 01/11/2023 - 30/11/2023	236.00
DE-4162	4/12/2023	Water Corporation		Water - 20 Sep 2023 - 15 Nov 2023- 3 Fewster St GINGIN (ASC HOUSE)	107.64
DE-4163	4/12/2023	Water Corporation		Water - 20 Sep 2023 - 15 Nov 2023 - 57 Lefroy St GINGIN/Lot 37 CEO Residence	113.50
DE-4164	4/12/2023	Water Corporation		Water - 20 Sep 2023 - 15 Nov 2023 - 37A Lefroy St GINGIN	310.76
DE-4165	4/12/2023	Water Corporation		Water - 20 Sep 2023 - 15 Nov 2023 - 4 Fewster St GINGIN	150.61
DE-4248	4/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 30.11.2023	2287.35
DE-4249	4/12/2023	Bendigo Bank		Bendigo Bank: Tyro Fees October 2023	66.00
DE-4250	4/12/2023	Bendigo Bank		Bendigo Bank: Tyro Fees October 2023	64.03
DE-4251	4/12/2023	Department of Transport		Bendigo Bank: Tyro Fees October 2023	839.77

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME	Payment Category	DETAILS	AMOUNT
			L - Local, R - R - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor		
DE-4252	4/12/2023	Bendigo Bank		Bendigo Bank: CBA Merchant Fee	1649.86
DE-4253	4/12/2023	Bendigo Bank		Bendigo Bank: CBA Merchant Fee	967.20
DE-4254	4/12/2023	Bendigo Bank		Bendigo Bank: CBA Merchant Fee	490.25
DE-4255	4/12/2023	Bendigo Bank		Bendigo Bank: CBA Merchant Fee	39.99
DE-4289	4/12/2023	Synergy		Electricity - 12.10.2023- 08.11.2023 - Granville Civic Centre	2285.01
DE-4290	4/12/2023	Synergy		Electricity - 09.09.2023 - 09.11.2023 - Standpipe	1178.84
DE-4291	4/12/2023	Synergy		Electricity - 09.09.2023 - 10.11.2023 - Ginging Tip	268.77
DE-4298	4/12/2023	Western Australian Treasury Corporation (WATC)		LN-124A-Regional Hardcourt Facility Repayment: 19	15660.20
DE-4147	5/12/2023	Synergy		Electricity - 12.10.2023 - 08.11.2023 Brockman St GINGIN 75% ADMIN, 25% Council	922.15
DE-4224	5/12/2023	Synergy		Electricity 14.09.2023 - 13.11.2023 - LOT 23 Todman Rd Coonabidgee- Frogmore Depot	390.72
DE-4256	5/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 01.12.2023	3758.65
DE-4287	5/12/2023	Synergy		Electricity - 12.10.2023 - 08.11.2023 - Guilderton Holiday Park	1920.36
DE-4288	5/12/2023	Synergy		Electricity - 12.10.2023 - 08.11.2023 - Ginging Aquatic Centre	2595.10
DE-4145	6/12/2023	Water Corporation		Water - 22.09.2023 - 14.11.2023 - Museum at Jones St, GINGIN	25.80
DE-4146	6/12/2023	Water Corporation		Water - 22.09.2023 - 14.11.2023 - Railway Station, Jones St GINGIN	60.21
DE-4148	6/12/2023	Synergy		Electricity - 16.09.2023 - 15.11.2023 - Lancelin Shire Office	594.45
DE-4221	6/12/2023	Telstra		Telstra telephone charges up to 13.11.2023 Guilderton Holiday Park	237.86
DE-4237	6/12/2023	Water Corporation		Water - 22 Sep 2023 - 14 Nov 2023 - Museum	25.80
DE-4238	6/12/2023	Water Corporation		Water - 22 Sep 2023 - 14 Nov 2023 - Ginging Aquatic Centre	213.43
DE-4239	6/12/2023	Water Corporation		Water - 22 Sep 2023 - 14 Nov 2023 - Ginging Colocation Fire Facility	414.16
DE-4257	6/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 04.12.2023	4718.70
DE-4273	6/12/2023	Synergy		Electricity - Wangaree Community Centre 16 Sep 2023 - 15 Nov 2023	688.48
DE-4286	6/12/2023	Synergy		Electricity - 16.09.2023 - 15.11.2023 - Wangaree Park Lancelin	381.45
DE-4292	6/12/2023	Synergy		Electricity - 16.09.2023 - 15.11.2023 - Harold Park Lancelin	411.33
DE-4166	7/12/2023	Water Corporation		Water - 22 Sep 2023 - 15 Nov 2023 1 Weld St GINGIN (ART GALLERY) LOT 66	1561.15
DE-4167	7/12/2023	Water Corporation		Water - 22 Sep 2023 - 15 Nov 2023 3 Horan St GINGIN (Mens Shed)	8.60
DE-4176	7/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 - 11 Edwards St- Guilderton Caravan Park Residence	1019.30
DE-4186	7/12/2023	Synergy		Electricity - 15.09.2023 - 15.11.2023 Lancelin South Public Open Space	239.85
DE-4218	7/12/2023	Precision Administration Services Pty Ltd		Payroll deduction for PE: 07/12/2023	32375.60
PAY-97	7/12/2023	Shire of Ginging		Net Pays	169974.27
DE-4258	7/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 05.12.2023	2210.10
DE-4259	7/12/2023	Bendigo Bank		Bendigo Bank: De Fees	16.80
DE-4260	7/12/2023	Bendigo Bank		Bendigo Bank: De Fees	4.80
DE-4261	7/12/2023	Department of Justice		Lodgement Fee for registering unpaid fines Fp-Dd-2312060002	417.50
DE-4284	7/12/2023	Synergy		Electricity - 16.09.2023 - 16.11.2023 - Lancelin / Ledge Point Depot	216.74
DE-4322	7/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 Guilderton Caravan Park Residence	1019.30
DE-4168	8/12/2023	Water Corporation		Water - 21 Sep 2023 - 16 Nov 2023 149 Barlee St GINGIN (Aged Units Ginging)	438.65
DE-4169	8/12/2023	Water Corporation		Water - 21 Sep 2023 - 16 Nov 2023 - 6 Constable St GINGIN Old Board Road/Playgroup	269.50
DE-4170	8/12/2023	Water Corporation		Water - 21 Sep 2023 - 16 Nov 2023 36 -Line Yard (BROCKMAN ST)	103.21
DE-4171	8/12/2023	Water Corporation		Water - 20 Sep 2023 - 16 Nov 2023 - CWA HOUSE Ginging	22.94
DE-4172	8/12/2023	Water Corporation		Water - 20 Sep 2023 - 16 Nov 2023 - Ginging Administration Office	977.65
DE-4173	8/12/2023	Water Corporation		Water - 20 Sep 2023 - 16 Nov 2023 - Ginging Medical Centre	1061.31
DE-4229	8/12/2023	Synergy		Electricity - 06 Oct 2023 - 05 Dec 2023 Sovereign Hill Dr, Gabbadah WA 6041 Sovereign Hill Playground	214.82
DE-4233	8/12/2023	Water Corporation		Water 4 Oct 2023 - 24 Nov 2023 - LOT 161 KW ROAD KARAKIN	14.34
DE-4240	8/12/2023	Synergy		Electricity - 20 Oct 2023 - 16 Nov 2023 - Ginging Colocation Fire Facility	703.31
DE-4241	8/12/2023	Synergy		Electricity - 19 Sep 2023 - 14 Nov 2023 - Grace Darling Park	2511.12
DE-4242	8/12/2023	Synergy		Electricity - 20 Sep 2023 - 17 Nov 2023 - Key Biscayne Park Ledge Point	621.37
DE-4262	8/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 06.12.2023	951.60
DE-4285	8/12/2023	Synergy		Electricity - 20.09.2023 - 17.11.2023 - Ledge Point Recreation Ground	526.65
DE-4219	11/12/2023	Synergy		Electricity 20.09.2023 - 17.11.2023 -Aged Units - Lancelin	110.54
DE-4220	11/12/2023	Telstra		Telstra - Usage Charges to 13.11.2023	950.40
DE-4222	11/12/2023	Telstra		Telstra Integrated Messaging 22.11.2023 - 21.12.2023	952.50
DE-4223	11/12/2023	Telstra		Telstra mobile charges up to 21/11/2023	846.93
DE-4303	11/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 07.12.2023	11329.25
DE-4174	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023- Ablution Block - Guilderton Foreshore	8.60
DE-4175	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 SHOP - Edwards ST GUILDERTON	456.57
DE-4177	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 - Guilderton Foreshore (RESERVE)	96.02
DE-4178	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 - Guilderton Hall	156.13
DE-4179	12/12/2023	Water Corporation		Water - 26 Sep 2023 - 20 Nov 2023 - 13 King Dr WOODRIDGE	1129.60
DE-4180	12/12/2023	Water Corporation		Water - 26 Sep 2023 - 20 Nov 2023 - 267 KING DRIVE WD Standpipe	57.34
DE-4181	12/12/2023	Water Corporation		Water - 26 Sep 2023 - 20 Nov 2023 - 60 King DR WOODRIDGE (Ambulance Depot)	154.82
DE-4235	12/12/2023	Synergy		Electricity - 21 Sep 2023 - 21 Nov 2023 - U A 3 DE BURGH ST, LEDGE POINT Ledge Point Ablution Block	182.72
DE-4304	12/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 08.12.2023	2118.70
DE-4320	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023- Ablution Block - Guilderton Foreshore	8.60
DE-4321	12/12/2023	Water Corporation		Water - 27 Sep 2023 - 20 Nov 2023 Edwards ST GUILDERTON- Shop	456.57
DE-4236	13/12/2023	Water Corporation		Water 27 Sep 2023 - 21 Nov 2023 - Dewar St Guilderton - Guilderton Caravan Park	11129.69
DE-4244	13/12/2023	Synergy		Electricity - 20 Oct 2023 - 16 Nov 2023 - Ledge Point Golf Club	1504.26
DE-4305	13/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 11.12.2023	2380.50
DE-4274	14/12/2023	Credit Card - EMRDS		EMRDS - Credit Card purchases for November 2023	281.06
DE-4275	14/12/2023	Credit Card - CESM		CESM/BIFCO - Credit Card Purchases November 2023	4.00
DE-4276	14/12/2023	Credit Card - EMO		EMO - Credit Card Purchases November 2023	589.34
DE-4277	14/12/2023	Credit Card - CEO		CEO - Credit Card Purchases November 2023	2513.87
DE-4309	14/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 12.12.2023	1779.25
DE-4313	14/12/2023	Bendigo Bank		Bendigo Bank: De Fees	12.90
DE-4353	14/12/2023	Water Corporation		Water - 28 Sep 2023 - 22 Nov 2023 - Gabbadah Park	163.42
DE-4354	14/12/2023	Water Corporation		Water - 2 Oct 2023 - 22 Nov 2023 -Douglas Park, Seabird	226.49
DE-4361	14/12/2023	Helen Sampson		Management of the Ginging Waste Facility	2538.46
DE-4364	14/12/2023	Credit Card - EMCCS		EMCCS Credit Card Purchases November 2023	1846.78
DE-4182	15/12/2023	Water Corporation		Water - 3 Oct 2023 - 23 Nov 2023 -Ablution Block - De Burgh St Ledge Point	60.21
DE-4183	15/12/2023	Water Corporation		Water - 3 Oct 2023 - 23 Nov 2023 - Ledge Point Country Club	258.03
DE-4184	15/12/2023	Water Corporation		Water - 3 Oct 2023 - 23 Nov 2023 L391 Jones St LEDGE POINT (Stand Pipe)	5.73
DE-4185	15/12/2023	Water Corporation		Water - 3 Oct 2023 - 23 Nov 2023 - Hydrant Reserve	189.22
DE-4310	15/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 13.12.2023	4279.80
DE-4314	15/12/2023	Bendigo Bank		Bendigo Bank: De Fees	5.40
DE-4315	15/12/2023	Bendigo Bank		Bendigo Bank: (T) Bpnt Dir Trans Fees	64.80
DE-4234	18/12/2023	Water Corporation		Water 4 Oct 2023 - 24 Nov 2023 - Seaview Park Community Hall	34.40
DE-4311	18/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 14.12.2023	6022.30
DE-4316	18/12/2023	Bendigo Bank		Bendigo Bank: De Fees	0.90
DE-4326	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 Aged Units - Lancelin	267.53
DE-4327	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 Aged Units - Lancelin A Snith	293.89
DE-4328	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Aged Units - Lancelin	264.60
DE-4329	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 - Aged Units - Lancelin	306.58
DE-4330	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 - Aged Units - Lancelin	303.65
DE-4331	18/12/2023	Water Corporation		Water - 1 Nov 2023 - 31 Dec 2023 Aged Units - Lancelin	47.10
DE-4334	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 - Aged Units - Lancelin	266.55
DE-4335	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 - Aged Units - Lancelin	289.99
DE-4336	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Aged Units - Lancelin	275.34
DE-4337	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 - Aged Units - Lancelin	270.46
DE-4338	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Aged Units - Lancelin	289.99
DE-4339	18/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023- Aged Units - Lancelin Bill	278.27
DE-4318	19/12/2023	Bendigo Bank		Bendigo Bank: De Fees	0.30

# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME	Payment Category	DETAILS	AMOUNT
			L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor		
DE-4319	19/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 15.12.2023	4434.25
DE-4355	19/12/2023	Water Corporation		Water - 5 Oct 2023 - 27 Nov 2023- 606 Hopkins St Lancelin- Toilets	475.92
DE-4356	19/12/2023	Water Corporation		Water - 3 Oct 2023 - 27 Nov 2023 - Grace Darling Park, Lancelin	784.38
DE-4357	19/12/2023	Water Corporation		Water - 5 Oct 2023 - 27 Nov 2023- Lancelin Hinckcliffe Hall	468.22
DE-4227	20/12/2023	Water Corporation		Water - 05.10.2023 - 28.11.2023 - 131 GINGIN RD LANCELIN (VAC LAND) Wangaree Community Centre	91.74
DE-4231	20/12/2023	Water Corporation		Water 90 07286 50 8 - 4 Oct 2023 - 28 Nov 2023 - Atkinson Way Lancelin Lot 323 RES 44490 - Lancelin Pioneer Park	421.68
DE-4232	20/12/2023	Synergy		Electricity - 01 Nov 2023 - 29 Nov 2023 - Lot 1 Brockman St, Gingin WA 6503 Granville Park Gingin	143.17
DE-4299	20/12/2023	Western Australian Treasury Corporation (WATC)		LN-131-Altus Financials Suite Software Upgrade Repayment: 5	6084.73
DE-4300	20/12/2023	Western Australian Treasury Corporation (WATC)		LN-132-Gingin Outdoor Activity Space (GOAS) Repayment: 5	9530.27
DE-4344	20/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 18.12.2023	3192.10
DE-4352	20/12/2023	Bendigo Bank		Bendigo Bank: De Fees	3.00
DE-4301	21/12/2023	Western Australian Treasury Corporation (WATC)		LN-120-Regional Hardcourt Facility Repayment: 29	19775.92
DE-4302	21/12/2023	Western Australian Treasury Corporation (WATC)		LN-133-Cunliffe Street Foreshore Redevelopment Repayment: 1	15703.31
DE-4323	21/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Lancelin Hall	220.30
DE-4324	21/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Lancelin / Ledge Point Depot	86.01
DE-4332	21/12/2023	Water Corporation		Water - 4 Oct 2023 - 29 Nov 2023 - Fountain, Cunliffe St Lancelin	5.67
DE-4333	21/12/2023	Water Corporation		Water - 5 Oct 2023 - 29 Nov 2023 -Aged Units - Lancelin	238.27
DE-4343	21/12/2023	Precision Administration Services Pty Ltd		Payroll deduction for PE: 21/12/2023	31609.05
PAY-98	21/12/2023	Shire of Gingin		Net Pays	164261.04
DE-4345	21/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 19.12.2023	2447.60
DE-4350	21/12/2023	Bendigo Bank		Bendigo Bank: De Fees	2.70
DE-4351	21/12/2023	Bendigo Bank		Bendigo Bank: De Fees	16.50
DE-4358	21/12/2023	Water Corporation		Water - 4 Oct 2023 - 29 Nov 2023 - Fountain Cunliffe St Lancelin	5.67
DE-4365	21/12/2023	Helen Sampson		Management of the Gingin Waste Facility Ongoing Contract 2022/2024	2538.46
DE-4346	22/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 20.12.2023	1307.50
DE-4349	22/12/2023	Bendigo Bank		Bendigo Bank: De Fees	5.85
DE-4359	22/12/2023	Vocus Communications		Internet - Gingin Administration Office & Gingin Colocation Fire Facility - 01/12/2023 - 31/12/2023	1769.90
DE-4280	24/12/2023	Australia Post		Postage charges up to 30.11.2023	1976.89
DE-4243	25/12/2023	Westnet Internet Services		Internet 27 Dec 2023 to 26 Jan 2024 - CEO Residence	74.99
DE-4347	27/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 21.12.2023	4966.60
DE-4360	27/12/2023	Water Corporation		Water - 10 Oct 2023 - 1 Dec 2023 -Ocean Farm Fire Shed	86.01
DE-4225	28/12/2023	Synergy		Electricity - 07 Oct 2023 - 05 Dec 2023 Lot 77 Edwards St, Seabird WA 6042 Ablution Block - Tully View	133.61
DE-4348	28/12/2023	Department of Transport		Department of Transport - Police Licensing DOT - 22.12.2023	2099.20
DE-4228	29/12/2023	Synergy		Electricity 06 Oct 2023 - 05 Dec 2023 106 PAPERBACK AVE, GABBADAHRedfield Park Fire Station	697.53
DE-4230	29/12/2023	Synergy		Electricity 05 Oct 2023 - 05 Dec 2023 - Lot 244 Sovereign Hill Dr, Gabbadah WA 6041 - Sovereign House & Ablution Block	202.36
DE-4269	29/12/2023	Synergy		Electricity - 06.11.2023 - 05.12.2023 Woodridge Hall	2077.69
DE-4270	29/12/2023	Synergy		Telephone charges Seabird Fire Brigade Volunteer Shed 05/11/2023 - 04/12/2023	102.20
DE-4296	31/12/2023	LJ Hughes		Allocation of lease payment for December 2023 - Lancelin Office Lease	669.50
DE-4297	31/12/2023	Dell Financial Services Pty Ltd		Allocation of lease payment for December 2023 - IT Server Refresh	1651.29
<b>DIRECT DEBIT TOTAL</b>					<b>605,492.34</b>
<b>TERM DEPOSIT INVESTMENTS</b>					
<b>TERM DEPOSIT INVESTMENTS TOTAL</b>					<b>0.00</b>
<b>TOTAL MUNICIPAL</b>					<b>2,102,396.77</b>
<b>RESERVE - TERM DEPOSIT INVESTMENT</b>					
<b>RESERVE - TERM DEPOSIT INVESTMENT TOTAL</b>					<b>0.00</b>
<b>TOTAL EXPENDITURE</b>					<b>2,102,396.77</b>
<b>CREDIT CARD BREAK-UP</b>					
November	CEO	Mailchimp		Monthly Subscription October 23 and Processing Fee	113.07
		Moore River Café		Refreshments- Guilderton Caravan Park Inspection	32.00
		CU at Park		Refreshments- Rates Incentive Prize Night	2,202.80
		Local Government Professionals		People & Culture Network	162.00
		Bendigo Bank		Credit Card- Bendigo Bank Fee- November 2023	4.00
					<b>2,513.87</b>
EMCCS	Australian Pool Products			Duck Repellant for Acquatic Centre	191.00
	Australian Pool Products			Freight for Duck Repellant	19.25
	Kmart			Sandpit toys and puzzles for flavours of Gingin	56.00
	Campbells			Gingin Aquatic Centre Kiosk Supplies	685.65
	DOT			GG034 and GG041 Vehicle Registrations	206.30
	Hill Top Corporation			Cover for Shire Ipad	35.00
	Campbells			Gingin Aquatic Centre Kiosk Supplies	649.58
	Bendigo Bank			Credit Card- Bendigo Bank Fee- November 2023	4.00
					<b>1,846.78</b>
EMRDS	Safety Culture Auditor Program			Annual Licence for Health and Stable Fly	277.06
	Bendigo Bank			Credit Card- Bendigo Bank Fee- November 2023	4.00
					<b>281.06</b>
EMO	Dunnings			Fuel 5GG	126.51
	Dandaragan Mechanical			Vehicle Inspection GG034	188.70
	Dandaragan Mechanical			Vehicle Inspection GG041	188.70
	Dunnings			Fuel 5GG	81.43
	Bendigo Bank			Credit Card- Bendigo Bank Fee- November 2023	4.00
					<b>589.34</b>
CESM	Bendigo Bank			Credit Card- Bendigo Bank Fee- November 2023	4.00
					<b>4.00</b>
<b>Total</b>					<b>5,235.05</b>

PUMA  
CARD  
BREAKUP



# MINUTES ORDINARY COUNCIL MEETING 16 JANUARY 2024

## APPENDIX 12.2.1

Payments made under Delegated Authority 2.1 Payment of Creditors for the period 01/11/2023 - 30/11/2023

TYPE	DATE PAID	NAME
November		WEX Australia

Payment Category	Payment Category	AMOUNT
L - Local, R - R	L - Local, R - Reimbursement, F - Funded, S - Staff, PF - Partially Funded, C - Councillor	
	<b>DETAILS</b>	
	GG005 - 204.95L	416.80
	GG03 - 143.4L	289.53
	GG033 - 205.02L	524.58
	GG06 - 38.19	77.11
	GG070 - 93.16L	201.01
	GG084 - 284.01L	600.59
	GG09 - 443.92L	948.29
	Plant Item- ULP	10.47
	Card Fees	3.50
	<b>Total</b>	<b>3,071.88</b>

### **13 REPORTS - REGULATORY AND DEVELOPMENT SERVICES**

Nil

### **14 REPORTS - OPERATIONS AND ASSETS**

Nil

### **15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

### **16 COUNCILLORS' OFFICIAL REPORTS**

#### **16.1 WOODRIDGE FENCE AND GATE CHRISTMAS COMPETITION AND SEABIRD SUMMER SPLASH**

File:	GOV/21
Councillor:	F Johnson
Report Date:	16 January 2024

Just prior to Christmas, the Woodridge Community Association held its inaugural Christmas 'Fence and Gate' Christmas decoration competition, which I had the honour of judging along with Sue, the Association's Treasurer. The Community really entered into the spirit of it and I believe it will become an annual event, so well worth the effort to have a drive through Woodridge and see the lights.

On Saturday, 13 January 2024, I was asked to open the Seabird Summer Splash event with the Seabird Progress Associations President, Angela Marshall. The event was really well organised, with excellent attendance, a huge number of stalls, and appears to have been a great success especially given the heat. The Association was particularly praising of the Shire's help in staging the event, and staff involvement.

### **17 NEW BUSINESS OF AN URGENT NATURE**

Nil

### **18 MATTERS FOR WHICH MEETING IS TO BE CLOSED TO THE PUBLIC**

Nil

### **19 CLOSURE**

There being no further business, the President declared the meeting closed at 3:22 pm.

The next Ordinary Council Meeting will be held in Council Chambers at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on 20 February 2024, commencing at 3.00 pm.