

Notice of Meeting



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Dear Elected Member

The next Ordinary meeting of the Shire of Wandering will be held on Thursday 16 March 2023 in the Council Chambers commencing at 3.30pm.

Schedule

2.30pm Brendan Whitely, Chair of Wandering Community Centre Upgrade Committee
3.30pm Ordinary Council Meeting

Alan Hart
Chief Executive Officer

10 March 2023

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of Wandering 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 or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Wandering during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wandering. The Shire of Wandering warns that anyone who has an application lodged with the Shire of Wandering must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wandering in respect of the application.

AGENDA

Shire of Wandering
Ordinary Council Meeting
16 March 2023

OUR VISION

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

We wish to acknowledge the traditional custodians of the land we are meeting on today. We acknowledge and respect their continuing culture and the contribution they make to the Shire of Wandering, and convey our respects to Elders past, present and emerging.

DISCLAIMER

INFORMATION FOR THE PUBLIC ATTENDING COUNCIL MEETINGS

Please Note:

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Councils decision.

Meeting Procedures:

1. All Council meetings are open to the public, except for matter raised by Council under "confidential items".
2. Members of the public may ask a question at an ordinary Council Meeting under "public question time".
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceeding, just raise your hand when the presiding member announces public question time.
4. All other arrangements are in accordance with the Council's standing orders, policies and decision of the Shire of Wandering.

Council Meeting Information:

Your Council generally handles all business at Ordinary or Special Council Meetings.

From time to time Council may form a Committee to examine subjects and then report back to Council.

Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters under "confidential items". On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.

Public Question Time. It is a requirement of the *Local Government Act 1995* to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the presiding member.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and the response is included in the meeting minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next ordinary meeting of Council.

Councillors may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter trivial, insignificant or in common with a significant number of electors or ratepayers. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the presiding member of the meeting will advise the Officer if he/she is to leave the meeting.

Agendas, including an Information Bulletin, are delivered to Councillors within the requirements of the *Local Government Act 1995*, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by a Shire Officer. An Agenda item, including a recommendation, will then be submitted to Council for consideration. The Agenda closes the Friday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

Agendas for Ordinary Meetings are available at the Shire of Wandering Office and on the Shire website seventy-two (72) hours prior to the meeting and the public are invited to view a copy at the Shire Office.

Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 2).

Public Inspection of Unconfirmed Minutes (Regulation 13).

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection from the Shire of Wandering Office and the Shire of Wandering website within ten (10) working days after the Meeting.

Alan Hart
Chief Executive Officer

SHIRE OF WANDERING

Agenda for the Ordinary Meeting of Council to be held at/in Council Chambers on Thursday 16 March 2023 – commencing at 3.30pm.

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1. Declaration of Opening / Announcements of Visitors

The Presiding Member to declare the meeting open.

2. Attendance / Apologies / Approved Leave of Absence

Councillors

Cr Ian Turton (Shire President)
Cr Paul Treasure (Deputy Shire President)
Cr Graeme Parsons
Cr Gillian Hansen
Cr Sheryl Little
Cr Max Watts

Staff

Alan Hart (Chief Executive Officer)
Karl Mickle Operations Manager
Bradley Hunt Works Manager

Apologies

Members of the Public

3. Announcements by the Presiding Member

4. Response to Previous Public Questions Taken on Notice

Nil.

5. Public Question Time

6. Petitions / Deputations / Presentations / Submissions

Nil.

7. Applications for Leave of Absence

8. Disclosures of Interest

9. Confirmation of Minutes of Previous Meetings Held

9.1 Ordinary Council Meeting Minutes – 16 February 2023

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the Council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Ordinary Meeting of Council held on 16 February 2023 be confirmed as true and correct.

Moved: _____

Seconded: _____

CARRIED

10. Reports of Committees of Council

10.1 Compliance Audit Return 2022

File Reference:	04.041.04109
Location:	N/A
Applicant:	N/A
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	21 February 2023
Disclosure of Interest:	Nil
Attachments:	Compliance Audit Return 2022 Previous Reference: N/A

Summary:

To adopt the Compliance Audit Return in accordance with the *Local Government (Audit) Regulations 1996*.

Background:

The Compliance Audit Return process ensures that each Local Government has processes in place that allows Council to monitor how the organisation is functioning. The Compliance Audit Return is one of the tools available to assist Council with this monitoring role.

The *Local Government (Audit) Regulations* require the Compliance Audit Return to be reviewed by the Audit Committee, then presented to Council.

After the Return has been presented to Council a certified copy of the Return along with the relevant section of the Minutes and any additional information is to be submitted to the Department by 31 March 2023.

At the Audit Committee meeting held on 2 March 2023 the Compliance Audit Return was reviewed where it was recommended it be adopted.

Comment:

Nothing further.

Consultation:

Nil.

Statutory Environment:

Local Government (Audit) Regulations 1996

r14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan Service Level Plans detail operational roles, responsibilities and resources Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Simple Majority

Committee Recommendation:

That Council:

- **adopts the attached Compliance Audit Return for the period 1 January to 31 December 2022.**
- **authorises the Chief Executive Officer and the Shire President to sign and submit the 2022 Compliance Audit Return to the Department of Local Government.**

Moved: _____

Seconded: _____

Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print

Details

Local Government

Wandering, Shire of

Created By

Alan Hart

Year of Return

2022

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

N/A

Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

N/A

Add comments

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? *

N/A

Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? *

N/A

Add comments

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

N/A

Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

N/A

Add comments

—

2. Were all delegations to committees in writing? *

N/A

Add comments

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *

N/A

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

N/A

Add comments

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *

N/A

Add comments

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *

Yes

Add comments

7. Were all delegations to the CEO resolved by an absolute majority? *

Yes

Add comments

Please enter comments *

OCM 15/9/22 Res 050922

8. Were all delegations to the CEO in writing? *

Yes

Add comments

9. Were all delegations by the CEO to any employee in writing? *

Yes

Add comments

—

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

N/A

Add comments

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? *

Yes

Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? *

Yes

Add comments

—

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

Yes

Add comments

Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

N/A

Add comments

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

N/A

Add comments

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

Yes

Add comments

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

No

Add comments

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

Yes

Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

Yes

Add comments

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

Yes

Add comments

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

Yes

Add comments

—

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

Yes

Add comments

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

Yes

Add comments

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

Yes

Add comments

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

Yes

Add comments

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

Yes

Add comments

14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

Yes

Add comments

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

Yes

Add comments

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

N/A

Add comments

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

N/A

Add comments

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? *

Yes

Add comments

—

19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

No

Add comments

—

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

Yes

Add comments

—

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

Yes

Add comments

—

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

Disposal of Property

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

N/A

Add comments

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? *

N/A

Add comments

—

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

—

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

—

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

Yes

Add comments

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

N/A

Add comments

—

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

No

Add comments

Please enter comments *

Council Received written advice of non-compliance from Office of Auditor General due to audit not being completed. Correspondence issued to the Department advising them of this.

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

N/A

Add comments

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

N/A

Add comments

—

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

N/A

Add comments

—

7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? *

N/A

Add comments

Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

04/04/2019

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

20/05/2021

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

Yes

Add comments

Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

Yes

Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? *

Yes

Add comments

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

Yes

Add comments

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *

N/A

Add comments

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *

N/A

Add comments

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

No

Add comments

Please enter comments *

CEO is complaints officer

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

Yes

Add comments

Please enter comments *

No complaints Received

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

N/A

Add comments

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

Add comments

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?

Yes

Add comments

Please provide the date of council's resolution to accept the report. *

19/05/2022

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?

Yes

Add comments

Please provide the date of council's resolution to accept the report. *

19/08/2021

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

N/A

Add comments

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

No

Add comments

—

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Yes

Add comments

—

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

No

Add comments

—

7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?

Yes

Add comments

—

8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?

Yes

Add comments

—

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

Add comments

—

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? *

Yes

Add comments

—

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? *

N/A

Add comments

no tenders were advertised in 2022

3. When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

N/A

Add comments

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

N/A

Add comments

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? *

N/A

Add comments

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

Yes

Add comments

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? *

N/A

Add comments

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

N/A

Add comments

—

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

N/A

Add comments

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

N/A

Add comments

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

N/A

Add comments

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

N/A

Add comments

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

N/A

Add comments

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

N/A

Add comments

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

N/A

Add comments

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? *

N/A

Add comments

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

N/A

Add comments

—

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

N/A

Add comments

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? *

N/A

Add comments

—

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

N/A

Add comments

—

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

N/A

Add comments

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

N/A

Add comments

Documents

There are no notes to display.

Close

Previous

Next

11. Reports from Councillors

Cr Ian Turton (President)

Cr Paul Treasure (Deputy President)

Cr Graeme Parsons

Cr Max Watts

Cr Gillian Hansen

Cr Sheryl Little

12. Chief Executive Officer

12.1 Shire of Wandering Policy Manual Review

File Reference:	11.111.11101
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	
Disclosure of Interest:	Nil
Attachments:	Policy 7 – Employee Gratuities and Gifts Policy 31 – Amending Policies (for reference)
Previous Reference:	Item 12.3 Ordinary Council Meeting 16 February 2023

Summary:

To continue with the process of reviewing all Council policies to ensure they are still relevant and correct for the day to day workings of the Shire.

Background:

At the Ordinary Council Meeting held on 18 August 2022 Council resolved to adopt Policy 83 – Policy Manual which states that:

All policies within the Policy Manual are to be reviewed by Council every three years, being one third of Council's policies each year in a three year period. Council may review an individual policy at any time before the next review date if it determines it to be necessary.

As there are currently 83 policies of the Shire it is proposed that each month two to three policies are reviewed by Council, this will ensure that all policies are reviewed in the stated three year period.

Comment:

One policy is to be reviewed this month:
Policy 7 – Employee Gratuities and Gifts

This policy was presented to the General Planning Forum on 2 March 2023. One change was recommended as shown in red font in the attachment. The wording will now include reference to full time staff and pro rata for part time staff.

Policy 31 'Amending Policies' has been included as a reference to guide the review process.

Consultation:

Chief Executive Officer
Elected Members

Statutory Environment:

Local Government Act 1995 S.2.7(2)(b)

Policy Implications:

As reviewed.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Service Level Plans detail operational roles, responsibilities and resources.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Not regularly updating the Shire’s Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council adopts the following policy with any amendments made.

- **Policy 7 – Employee Gratuities and Gifts**

Moved: _____

Seconded: _____

POLICY TYPE:	LEGISLATIVE
DATE ADOPTED:	18/07/2019

POLICY NO:	7
DATE LAST REVIEWED:	17/09/2020 16/09/2021 16/03/2023

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
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TITLE:	Employee Gratuities and Gifts
OBJECTIVE:	<ul style="list-style-type: none"> To allow for the recognition of employees whose employment with the Shire is ending, based on the length of their service to the Shire. This recognition may be awarded in addition to their entitlements under an Award, Workplace Agreement or Contract of Employment upon voluntarily ceasing their employment with the Shire.

DEFINITIONS

“Continuous service” does not include any period of unauthorised absence from duty, or any period of unpaid leave (unless CEO determines otherwise).

POLICY STATEMENT

GRATUITY PAYMENTS AND GIFTS TO EMPLOYEES ON RESIGNATION OR RETIREMENT

RESIGNING AND RETIRING – GIFT AND FUNCTION

As a token of appreciation, the Shire may present resigning employees with a gift voucher. Gifts should be to the maximum amount of \$1,575, as follows for full time staff and on a pro rata basis for part time staff:

Completed Years of Continuous Service	Gift to the Maximum Value of	Calculated Gratuity Payment
5 - 10	\$100 plus \$25 per further completed year of service	5 yrs - \$100 6 yrs - \$125 7 yrs - \$150 8 yrs - \$175 9 yrs - \$200
11 - 15	\$250 plus \$25 per further completed year of service	10 yrs - \$250 11 yrs - \$275 12 yrs - \$300 13 yrs - \$325 14 yrs - \$350 15 yrs - \$375
16 - 25	\$400 plus \$50 per further completed year of service	16 yrs - \$400 17 yrs - \$450 18 yrs - \$500 19 yrs - \$550 20 yrs - \$600 21 yrs - \$650

PROCEDURES

All gifts should take the form of a Gift Voucher taking the employee's preference into account. A card will be circulated for employee to sign, and collections from employees are not encouraged.

In addition, the CEO may organise the provision of an appropriate function.

This token of appreciation will not be available to employees whose employment has been terminated as a result of unsatisfactory performance or misconduct.

PAYMENTS IN EXCESS OF POLICY

Council may resolve to make a payment to a terminating employee which is more than the amount set out in this policy. If such a decision is made, local public notice must be given, in accordance with s5.50 (2) of the Local Government Act 1995.

FOR INFORMATION ONLY

POLICY TYPE:	GOVERNANCE AND COUNCIL MEMBERS
DATE ADOPTED:	18/07/2019

POLICY NO:	31
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
TITLE:	Policies – process for adopting, amending or repealing
OBJECTIVE:	<ul style="list-style-type: none">• To establish a process for the introduction, amendment or repealing of a council policy

POLICY STATEMENT

The Shire of Wandering recognises the importance of maintaining this Policy Manual as a contemporary and relevant, appropriate document to guide the Council, administration and community.

Prior to introducing, amending or repealing a policy of Council, the proposal will go through the following process:

- (a) Comparisons with other Local Governments.
- (b) Likely effect on the residents - consultation if necessary.
- (c) Cost impact.
- (d) Need to include a sunset clause?
- (e) Legal implications.

All recommendations affecting policy must be made available to Council prior to the relevant Council Meeting and may not be introduced as a late item.

12.2 New Shire Policies - Attendance at Events / Continuing Professional Development

File Reference:	04.041.04111
Location:	N/A
Applicant:	N/A
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	10 March 2023
Disclosure of Interest:	Nil
Attachments:	Draft Attendance at Events Policy Draft Continuing Professional Development Policy
Previous Reference:	N/A

Summary:

For Council to consider adopting the attached Attendance at Events Policy and Continuing Professional Development Policy.

Background:

Section 5.90A(5) of the *Local Government Act 1995* requires the CEO to publish an up to date version of this policy for Council Member and CEO attendance at events on the website.

Section 5.128(4) of the *Local Government Act 1995* requires Council to adopt a policy in relation to the continuing professional development of Council Members and an up to date version of the policy to be published on the website.

Comment:

It has been identified the Shire of Wandering Policy Manual does not contain these policies.

Consultation:

CEO
Council

Statutory Environment:

Sections 5.90A(5) and 5.128(4) of the *Local Government Act 1995*

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
We plan for the future and are strategically focussed	Ensure accountable, ethical and best practice governance.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

The Attendance at Events policy will ensure that the provision of tickets for Councillors and the CEO to attend events is dealt with in a transparent manner, that mitigates any actual or perceived conflicts of interest, and actively considers the purpose of and benefits to the community from Councillors and the CEO attending events.

The Continuing Professional Development policy will enhance Councillor knowledge and skills in fulfilling their roles and responsibilities as elected members and providing good governance to the Shire.

Voting Requirements:

Absolute Majority

Officer Recommendation:

That Council adopts:

- **Draft Policy 85 Continuing Professional Development**
- **Draft Policy 86 Attendance at Events**

Moved: _____

Seconded: _____

POLICY TYPE:
DATE ADOPTED:

POLICY NO:	85
DATE LAST REVIEWED:	

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:
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DELEGATION NO.

ADOPTED POLICY	
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TITLE:	Continuing Professional Development for Elected Members
OBJECTIVE:	To ensure that Elected Members of the Shire of Wandering meet and comply with the prescribed professional development requirements under the Local Government Act 1995, and to further encourage participation in other conferences and training specifically designed to enhance skills and knowledge relating to roles and responsibilities, as an Elected Member of the Shire of Wandering.

DEFINITIONS

Professional Development is learning to earn or maintain professional credentials such as academic degrees to formal coursework, attending conferences, and informal learning opportunities situated in practice.

POLICY STATEMENT

The Shire of Wandering is required under the *Local Government Act 1995* to adopt and report on compulsory training, and additionally, continuing development for Elected Members.

It is policy that Elected Members of the Shire of Wandering undertake and successfully complete the following prescribed professional development training modules titled “Council Member Essentials” within the period of 12 months from the day the Council member was elected, unless a prescribed exemption applies:

- Understanding Local Government.
- Serving on Council.
- Meeting Procedures.
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

All units and associated costs will be paid for by the Shire and completed within the 12 months following election.

The training is valid for five years.

Additionally, the Shire will publish, on the Shire’s website, training undertaken by all Elected Members within one month after the end of the financial year pursuant to the *Local Government Act 1995*.

It is Council’s preference that the training is undertaken via the eLearning method which is the more cost-efficient form of delivery. It is acknowledged however that there may be Elected Members who prefer to receive training face-to-face and/or opportunities to attend training which is being delivered in the region or in the Perth metropolitan area.

ONGOING PROFESSIONAL DEVELOPMENT

The professional development of Elected Members is an important activity of the Shire to ensure that its decision-making is of the highest standard and is the product of informed and ethical debate by well trained and committed Elected Members acting in the best interest of the community. Elected Members are encouraged to nominate to attend other conferences or training opportunities to enhance and broaden their knowledge of local government issues to support the community.

ELIGIBLE FORMAL TRAINING EVENTS

The formal training events to which this policy applies is limited to those conducted by, or organised by any of the following organisations or individuals:

- The West Australian Local Government Association (WALGA)
- Local Government Professionals WA
- Accredited training organisations offering training which directly related to the role and responsibilities of Elected Members
- Information sessions organised by the Department of Local Government, Sport and Cultural Industries
- Seminars, training and/or information sessions provided by individuals with a demonstrably strong knowledge of local government in Western Australia.

The following are examples of other conferences or training opportunities as described above:

- National General Assembly of Local Government
- WA Local Government Convention
- Special “one off” conferences sponsored by WALGA or the Department of Local Government, Sport and Cultural Industries on important local government issues
- Annual conferences of major professions of local government
- The Annual Road Congress
- Conferences which advance the development of Elected Members in their role as Councillors
- Conferences of organisations on which an Elected Member has been elected or appointed as a delegate.

PROCEDURES

Approval of Professional Development Considerations for approval of the training or professional development activity include:

- The costs of attendance including registration, travel and accommodation, if required.
- The Budget provisions allowed and the uncommitted or unspent funds remaining:
- Any justification provided by the applicant when the training is submitted for approval.
- The benefits to the Shire of the person attending.
- Identified skills gaps of elected members both individually and as a collective.
- Alignment to the Shire’s Strategic Objectives; and
- The number of Shire representatives already approved to attend.

Consideration of attendance at training or professional development courses, other than the online Council Member Essentials, which are deemed to be approved, are to be assessed as follows:

- Events for the Shire President must be approved by the Deputy Shire President, in conjunction with the CEO
- Events for Councillors must be approved by either the Council or the Shire President, in conjunction with the CEO.

Travel Arrangements

All booking arrangements for other conferences and training for Elected Members are coordinated through the Chief Executive Officer.

Elected Members should note that the *Local Government Act 1995* precludes an Elected Member to pre-spend Shire funds.

The proposed duration of another conference or training attendance together with travel time and planned supplementary pre or post conference activities relevant to the Shire of Wandering will be notified to Council or the Chief Executive Officer for confirmation and/or amendment prior to the delegate's departure for the other conference or training.

EXPENSES

Expenses relating to other conferences and training as approved, will be paid direct by the Shire and when not available then expenses can be recouped with receipts. Expenses may include the following items:

Air fare.

- ❖ Travel insurance.
- ❖ Conference registration.
- ❖ Copy of conference proceedings.
- ❖ Room accommodation.
- ❖ Reasonable phone utilisation.
- ❖ Reasonable laundry expenses; and
- ❖ Meals in the hotel where registered if these are not provided during the course of the conference.

Incidental expenses include:

- ❖ Travel to and from the conference venue; and
- ❖ Travel to and from all airport destinations.

REPORTING AND PUBLISHING

All Elected Members attending any other conference or training are expected to report to Council on the benefits achieved by attending and should make the conference papers available to other Councillors.

A record of conferences or other training attended by Elected Members will be maintained by the Chief Executive Officer. The Chief Executive Officer is to prepare a report each financial year on prescribed professional development training completed by Elected Members in the financial year. This report is to be published on the Shire official website within one month after the end of the financial year to which the report relates.

APPLICATIONS

This policy applies to Elected Members of the Shire of Wandering.

POLICY TYPE:	POLICY NO: 86
DATE ADOPTED: 16 March 2023	DATE LAST REVIEWED:
LEGAL (PARENT): <i>Local Government Act 1995</i>	LEGAL (SUBSIDIARY):
DELEGATION OF AUTHORITY APPLICABLE:	DELEGATION NO.

ADOPTED POLICY	
TITLE:	Attendance at Events
OBJECTIVE:	The purpose of this policy is to establish guidelines for appropriate disclosure and management of acceptance of invitations to events or functions, or other hospitality occasions, where elected members and employees are invited free of charge, whether as part of their official duties as Council or Shire representatives or not.

DEFINITIONS

In accordance with section 5.90A of the *Local Government Act*, an event includes, but is not limited to the following:

- a concert
- a conference
- a function
- a sporting event
- occasions prescribed by the *Local Government (Administration) Regulations 1996*

POLICY STATEMENT

- Elected Members and the Chief Executive Officer attend events to fulfil their leadership role in the community. Elected Members and/or the Chief Executive Officer will receive tickets or invitations to attend events to represent the Shire. The event may be a paid event, or a ticket/invitation may be gifted in kind. Gifts exceeding \$100 need to be included in the gift register.
- Attendance by Elected Members and the Chief Executive Officer is approved for the following events:
 - Advocacy lobbying or Ministerial briefings
 - Meetings of clubs or organisations within the Shire of Wandering
 - Any free event held within the Shire of Wandering
 - Australian or West Australian Local Government events
 - Local Government Professionals Association (WA) events
 - Events hosted by Clubs or Not for Profit Organisations within the Shire of Wandering to which the Shire President, an Elected Member or the Chief Executive Officer has been officially invited
 - Shire hosted ceremonies and functions
 - Shire hosted events with employees
 - Shire run tournaments or events
 - Shire sponsored functions or events
 - Community art exhibitions
 - Cultural events/festivals
 - Events run by a Local, State or Federal Government

- Events run by schools and universities within the Shire of Wandering
 - Major professional bodies associated with local government at a local, state and federal level
 - Opening or launch of an event or facility within the Shire of Wandering
 - Recognition of Service events
 - RSL events
 - Where Shire President, Elected Member or Chief Executive Officer representation has been formally requested
 - Free public events
- All Elected Members and the Chief Executive Officer are entitled to attend a pre-approved event. If there is a fee associated with a pre-approved event, the fee, will be paid for by the Shire out of the Shire's budget by way of reimbursement, unless the event is a conference which is dealt with under an alternative Council Policy.
 - If there are more Elected Members than tickets provided, then the Shire President shall allocate the tickets.
 - If an Elected Member (or Chief Executive Officer) is unable or does not wish to attend the event to which the invitation relates, the member is to advise the event organiser of their unavailability or may distribute it to another Elected Member (or member of staff) of their choosing if the event organiser agrees. Otherwise, it is at the sole discretion of the event organiser, whether the invitation, or tickets, can be redistributed.

Approval Process

- Where an invitation is received to an event that is not pre-approved, it may be submitted for approval prior to the event as follows:
 - Events for the Shire President and Deputy Shire President do not need approval
 - Events for Councillors may be approved by the Shire President
 - Events for the Chief Executive Officer may be approved by the Shire President
- Considerations for approval of the event include:
 - Any justification provided by the applicant when the event is submitted for approval
 - The benefit to the Shire of the person attending
 - Alignment to the Shire's Strategic Community Plan
 - The number of Shire representatives already approved to attend
- Where an Elected Member has an event approved through this process, and there is a fee associated with the event, then the cost of the event, will be reimbursed on request.
- Where the Chief Executive Officer has an event approved through this process, and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budget allocation.

Non-Approved Events

- Any event that is not pre-approved, is not submitted through an approval process, or is received personally, is considered a non-approved event. If the event is ticketed and the Elected Member or Chief Executive Officer pays the full ticketed price and does not seek reimbursement, then no action is required.
- If the event is ticketed and the Elected Member or Chief Executive Officer pays a discounted rate or is provided with a free ticket(s), with a discount value, then the recipient must disclose receipt of the tickets (and any other associated hospitality) within 10 days to the Chief Executive Officer (or President if the CEO) if the discount or free value is greater than \$300 for Elected Members and the CEO.

Conferences and Other Training Activities

- The Shire supports Elected Members and the Chief Executive Officer in attending conferences. Conferences encourage development and networking opportunities. Council maintains various policies which apply to conference and training activities of elected members.
- Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the invite / offer or ticket is transferable to another Shire representative.
- Free or discounted Invitations / Offers or Tickets that are provided to the Shire without denotation as to who they are for, are provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event, inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

ASSOCIATED DOCUMENTS

Local Government Act 1995 – Section 5.90A

Local Government (Administration) Regulations 1996 r.34B

12.3 5 Dunmall Drive, Wandering – Lease with Department of Communities

File Reference:	09.092.09201
Location:	5 Dunmall Drive, Wandering
Applicant:	Department of Communities
Author:	Lisa Boddy
Authorising Officer	Alan Hart
Date:	21 November 2022
Disclosure of Interest:	Nil
Attachments:	Letter and Lease Agreement from Department of Communities
Previous Reference:	Ordinary Council Meeting 16 December 2021 - Item 11.1.5

Summary:

To extend the current lease agreement with an increase in fees held by the Department of Communities for 5 Dunmall Drive, Wandering until 19 January 2026, with an option of one year.

Background:

The Shire has been leasing 5 Dunmall Drive to the Department of Communities (WA Housing Authority) since January 2015. More recently the Department of Communities has sought a three year tenancy agreement on the property – January to January, along with an increase in rental income.

This property is currently occupied by a teacher who is employed by Wandering Primary School.

The property was purpose built for the GROH program. This Lease was initially taken on for a 10 year lease at a cost price under a CPI lease to alleviate the potential mortgage repayments for this property.

Comment:

The Department have expressed interest in renewing the lease and acknowledge the shortage of suitable housing in rural areas.

Consultation:

Department of Communities

Statutory Environment:

Local Government Act 1995

Local Government (Administration) Regulations 1996: 10. Revoking or changing decisions (Acts. 5.25(1)(e))

(1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported—

(a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or

(b) in any other case, by at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(1a) Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(2) If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.

(3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

Policy Implications:

Nil

Financial Implications:

Regular income for the Shire. Rental income for 2022/23 is set at \$620 per week and a \$20 weekly garden servicing fee.

Strategic Implications:

Retain and Grow our Population

Our Goals	Our Strategies
Our permanent and transient population grows	We assist with retaining the Wandering Primary School We promote the lifestyle and business opportunities of Wandering We support Early Years and Youth
People feel safe, connected and actively involved in the community	Facilitate and support activities that optimise use of our facilities Assist Community and sporting organisations to remain sustainable and active

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council authorises the CEO to sign the Offer of Lease Renew with the Department of Communities, as attached, commencing on 19 January 2023 until 18 January 2026.

Moved: _____

Seconded: _____



Our Ref: 2015/H72103
16/02/2023

C/O Ian Fitzgerald
A/Chief Executive Officer
Shire of Wandering
22 Watts Street
WANDERING, WA,6308

Re: OFFER OF LEASE RENEWAL – LOT 7, 5 DUNMALL DRIVE, WANDERING, WA 6308

The Housing Authority (acting through the Government Regional Officers' Housing Program) has leased from you the above premises (**Leased Premises**) pursuant to a residential tenancy agreement which expires on 19 January 2023.

The Housing Authority makes an offer to renew this arrangement and enter into a new residential tenancy agreement with you for the Leased Premises:

- (a) for a further term of Three years with an option of one year;
- (b) commencing immediately after the current residential tenancy agreement expires;
- (c) at the weekly rent of \$620 and \$20 Weekly garden servicing fee
- (d) otherwise on the terms and conditions set out in the residential tenancy agreement attached to this letter.

(the **Offer**)

The Offer is subject to, and conditional upon, the following conditions first being agreed and/or satisfied and, failing which, the Offer will lapse or be incapable of acceptance:

- (a) the Housing Authority obtaining all necessary internal approvals to enter into the new residential tenancy agreement with you within 14 days of the Offer;
- (b) you ensuring that the following upgrades are completed in the Leased Premises:
 - (i) All air-conditioning units at the premises are to be serviced at the lease commencement and thereafter on every 12-month anniversary of the lease commencement date. A copy of the receipt evidencing the service will be provided to the tenant within 14 days of such service.
 - (ii) An Electrical Safety Certificate dated within the last 12 months (to confirm all hardwired smoke alarms and RCD's have been installed and are functioning correctly) is to be supplied within 1 month of lease commencement and annually thereafter. Certificate to state: manufacturer, installation date, and model number.
 - (iii) During the tenancy the lessor is responsible for mowing, pruning, weeding, and fertilising (if necessary) all gardens, lawns, edges, hedges, shrubs and trees at the Premises.



Government of Western Australia
Department of Communities

If you wish to accept the Offer, please sign and return by email or post a copy of this letter to the Housing Authority within 14 days of the date of the Offer.

Once the Housing Authority obtains the necessary internal approvals it will prepare and provide to you a copy of the formal lease on the agreed terms and conditions set out in this letter. You are required to execute and unconditionally deliver the formal lease to the Housing Authority within 14 days of it being provided to you.

If you have any queries in relation to anything set out in the Offer or this letter please do not hesitate to contact the Housing Authority on 0432 830 769.

Yours faithfully

Rhys Chalklen
 Leasing Officer
 Rhys.Chalklen@communities.wa.gov.au

Ww, Alan Hart
 (insert name/s)

hereby accept the Offer made by the Housing Authority in this letter to take a lease of the Leased Premises on the terms and conditions set out in this letter and acknowledge that, in doing so, a binding lease will be created between me/us and the Housing Authority

Owner Employment	
Is the Owner (or their partner or spouse) an employee of the State Government of Western Australia or a Member of the Parliament of Western Australia?	no
Signature: <u></u> Name: <u>Alan Hart</u> Date: <u>17th February 2023</u>	Signature: _____ Name: _____ Date: _____



GROH RESIDENTIAL TENANCY AGREEMENT (LEASE FROM PRIVATE OWNER)

Warning: By virtue of Regulations 5AB(b) and 7F of the Residential Tenancies Regulations 1989, sections 27A and 82 of the Residential Tenancies Act 1987 do not apply to this agreement. As a result, this agreement is not required to be in the form prescribed by the Residential Tenancies Regulations 1989 and Parts A and B of this agreement differ in some respects from the form prescribed. Part C of this agreement contains additional terms not found in the prescribed form.

PART A

This agreement is made between:

Lessor

SHIRE OF WANDERING

ADDRESS: 22 Watts Street, Wandering , Wa, 6308

TELEPHONE: 9884 1056

EMAIL :RECEPTION@WANDERING.WA.GOV.AU

and

Tenant

The Housing Authority, acting through the Government Regional Officers' Housing (GROH) program, of 5 Newman Court, Fremantle, Western Australia.

Giving of notices and information by electronic means

Indicate below for each of the following persons whether the person agrees to notices and information being given by email or facsimile under the *Electronic Transactions Act 2011*.

Lessor

Email: Yes No Facsimile: Yes No

Tenant

Email: Yes No Facsimile: Yes No

~~Lessor's property manager~~

~~Email: Yes No Facsimile: Yes No~~

~~Indicate below whether the lessor agrees to rent remittance notices and information being given by email.~~

~~Email: Yes No~~

Note: *If you agree to receive rent remittance notices by email, paper copies of the same will not be issued.*

TERM OF AGREEMENT

* This residential tenancy agreement is **fixed** - starting on **19 January 2023**; and ending on **18 January 2026** subject to any option to renew.

Note: *The start date for the agreement should not be a date prior to the date on which the tenant is entitled to enter into occupation of the premises.*

RESIDENTIAL PREMISES

The residential premises are **Lot 128, 5 Dunmall Drive, Wandering, Wa, 6308**

MAXIMUM NUMBER OF OCCUPANTS

Not applicable

RENT

The rent is **\$620** per week with **\$20PW** Gardening Service fee payable at least one week in advance starting on **19 January 2022**

Note: *Notwithstanding the above, the Tenant may, in its absolute discretion, opt to pay the rent fortnightly or monthly in advance. If the rent is paid monthly in advance, then the amount of rent payable shall be determined by dividing the rent per week by 7 (to equal a rent payable per day), rounded to 3 decimal places and then multiplied by the number of days in the respective month. Note: this means that the rent payable per month will differ depending on the number of days in the month.*

The method by which the rent must be paid is:

(a) by cheque; or

(b) into the following account or any other account nominated by the lessor:

BSB number: 306-027

account number: 0289133

account name: SHIRE OF WANDERING

payment reference: 5 Dunmall

or

(c) as follows: Not applicable

SECURITY BOND

A security bond of \$2,400.00 and a pet bond of \$260 must be paid by the tenant on signing this agreement.

In the event that the tenant has already paid a previous bond to the lessor under a former lease for the premises ("Previous Bond"), and a refund of that Previous Bond has not yet been determined, the parties agree that the Previous Bond can transfer and be applied to this tenancy agreement in satisfaction or part satisfaction (as the case may be) of the tenant's obligation to pay a security bond under this clause.

The parties agree that:

- i. If the amount of the Previous Bond exceeds the security bond amount payable under this agreement, then the difference between the Previous Bond and the security bond payable under this agreement will be immediately refunded by the lessor to the tenant
- ii. If the amount of the Previous Bond is lower than the security bond amount payable under this agreement, then the difference between the Previous Bond and the security bond payable under this agreement will be immediately paid by the tenant to the lessor

Note: Unless the rent for the premises exceeds \$1,200 per week, the security bond must not exceed the sum of 4 weeks' rent plus a pet bond not exceeding \$260 (if a pet is permitted to be kept at the premises). The pet bond is to be used to meet costs of cleaning of the premises but only if the tenant fails to arrange for cleaning in accordance with clause 67

RENT INCREASE

Rent will be reviewed at the times and in the manner set out in clause 56 of Part C.

WATER SERVICES

Is scheme water connected to the premises? Yes No

Note: If the property is not connected to scheme water, the tenant may have to purchase water at his or her own expense.

WATER USAGE COSTS (SCHEME WATER)

The tenant is required to pay 100% of water consumption costs.

PERMISSION TO CONTACT THE WATER SERVICES PROVIDER

Does the tenant have the lessor's permission to contact the water services provider for the premises to access accounts for water consumption at the premises and to communicate with the water services provider in relation to concessions available to the tenant or supply faults at the premises? Yes No

ELECTRICITY, GAS AND OTHER UTILITIES

Indicate for the utilities below whether or not the premises are separately metered:

Electricity Yes No

Gas Yes No

Water Yes No

Other (please specify) _____

Subject to clause 58 of Part C, where the premises are **separately** metered to measure consumption of a specific utility, the tenant must pay for the connection and consumption costs as per the relevant account for the premises.

Subject to clause 58 of Part C, where the premises are **not separately** metered to measure the consumption of a specific utility, the tenant must pay the consumption costs for that utility which will be calculated as follows:

- Electricity: 100%

- Gas: 100%

- Water: 100%

- Other (please specify): N/A

STRATA BY-LAWS

Strata by-laws ARE/ARE NOT* applicable to the residential premises. A copy of the by-laws are attached: Yes No

PETS

The tenant may keep a pet or pets of any type at the residential premises.

RIGHT OF TENANT TO ASSIGN OR SUB-LET

The tenant may assign the tenant's interest under this agreement and/or sub-let the premises (without being required to obtain the consent of the lessor).

RIGHT OF TENANT TO AFFIX AND REMOVE FIXTURES

The tenant may affix any fixtures or fittings to the premises (without being required to obtain the lessor's written permission).

Subject to the preceding paragraph, the tenant may only make any renovation, alteration or addition to the structure of the premises with the lessor's written permission.

PROPERTY CONDITION REPORTS

A property condition report detailing the condition of the premises must be completed by or on behalf of the lessor and 2 copies provided to the tenant within 7 days of the date on which this agreement starts.

If the tenant disagrees with any information contained in the property condition report, the tenant must note his or her disagreement on a copy of the property condition report and return this to the lessor or property manager within 7 days of receipt of the property condition report from the lessor. If the tenant does not give a copy of the property condition report back to the lessor, the tenant is taken to accept the property condition report as a true and accurate description of the condition of the premises.

A final property condition report must be completed by or on behalf of the lessor and provided to the tenant as soon as practicable but in any event within 14 days of the termination of the tenancy. The tenant and subtenant must be given a reasonable opportunity to be present at the final inspection.

PART B

STANDARD TERMS APPLICABLE TO ALL RESIDENTIAL TENANCY AGREEMENTS

Subject to clause 36, the *Residential Tenancies Act 1987* and the *Residential Tenancies Regulations 1989* apply to this agreement. Both the lessor and the tenant must comply with these laws. Some of the rights and obligations in that legislation are outlined below.

RIGHT TO OCCUPY THE PREMISES

1. The tenant has the right to exclusive occupation and quiet enjoyment of the residential premises during the tenancy. The residential premises include the additional items but do not include the exclusions noted under "RESIDENTIAL PREMISES" in Part A.

COPY OF AGREEMENT

2. The lessor or the property manager must give the tenant:
 - 2.1 a copy of this agreement when this agreement is signed by the tenant; and
 - 2.2 a copy of this agreement signed by both the lessor or the property manager and the tenant within 14 days after it has been signed and delivered by the tenant.

RENT

3. The tenant must pay rent on time or the lessor may issue a notice of termination and, if the rent is still not paid in full, the lessor may take action through the court to evict the tenant.
4. The tenant must not withhold rent because the tenant is of the view that the lessor is in breach of the agreement.
5. The lessor or property manager must not:
 - 5.1 require the tenant to pay rent by post-dated cheque; or
 - 5.2 use rent paid by the tenant for the purpose of any amount payable by the tenant other than rent; or
 - 5.3 require the tenant to pay any monetary amount other than rent, security bond and pet bond.

6. The lessor or property manager must give a rent receipt to the tenant within 3 days of the rent being paid unless the rent is paid into an authorised bank or credit union account nominated by the lessor.
7. A tenancy agreement cannot contain a provision for a penalty, damages or extra payment if the tenant fails to keep to the agreement or breaches any law. If an agreement allows a reduced rent or a rebate, refund or other benefit if the tenant does not breach the agreement, the tenant is entitled to the reduction, rebate, refund or other benefit in any event.
8. **Warning:** it is an offence for a tenant to fail or refuse to pay any rent due under a residential tenancy agreement with the intention that the amount of such rent be recovered by the lessor from the tenant's security bond.

PAYMENT OF COUNCIL RATES, LAND TAX, WATER AND OTHER CHARGES

9. The lessor must pay all rates, taxes or charges imposed in respect of the premises under the *Local Government Act 1995*, the *Land Tax Act 2002* or any written law under which a rate, tax or charge is imposed for water supply or sewerage services under the *Water Agencies (Powers) Act 1984* (other than a charge for water consumed). The lessor is responsible for any contribution levied under the *Strata Titles Act 1985* and any contribution levied on a proprietor under the *Strata Titles Act 1985*.

PUBLIC UTILITY SERVICES

10. **Public utility services** has the meaning given in the *Land Administration Act 1997* and refers to services such as gas, electricity and water.
11. If the premises are not separately metered to measure the tenant's consumption of a public utility service at the premises and the tenant is expected to pay for his or her consumption of the public utility service, the lessor and tenant must agree in writing an alternative method of calculating the charge to be paid by the tenant for the consumption of that public utility service.
12. The tenant must not be required to pay a charge in relation to a public utility service provided to the premises unless the charge is calculated by reference to the tenant's actual consumption of the public utility service at the premises and the tenant is given written notice of the charge in accordance with clause 58(d).
13. If the premises are separately metered, the notice of the charge must specify:
 - 13.1 the relevant meter reading or readings; and
 - 13.2 the charge per metered unit; and
 - 13.3 the amount of GST payable in respect of the provision of the public utility service to the residential premises.
14. If the premises are not separately metered, the notice of the charge must specify:
 - 14.1 the calculation as per the agreed method; and
 - 14.2 the amount of GST payable in respect of the provision of the public utility service to the residential premises.

POSSESSION OF THE PREMISES

15. The lessor must:
 - 15.1 give the tenant vacant possession of the premises on the day on which the tenant is entitled to enter into occupation of the premises under the agreement; and
 - 15.2 take all reasonable steps to ensure that, at the time of signing this agreement, there is no legal reason why the tenant cannot occupy the premises as a residence for the term of this agreement.

TENANT'S RIGHT TO QUIET ENJOYMENT

16. The tenant is entitled to quiet enjoyment of the premises without interruption by the lessor or any person claiming by, through or under the lessor or having superior title to that of the lessor.
17. The lessor or the property manager will not interfere with, or cause or permit any interference with, the reasonable peace, comfort or privacy of the tenant in the use of the premises. The lessor or the property manager must also take all reasonable steps to ensure that the lessor's other neighbouring tenants do not interfere with the reasonable peace, comfort or privacy of the tenant in the use of the premises.

USE OF THE PREMISES BY TENANT

18. The tenant must:
 - 18.1 use the premises as a place of residence; and
 - 18.2 not use or allow the premises to be used for any illegal purpose; and
 - 18.3 not cause or permit a nuisance; and
 - 18.4 not intentionally or negligently cause or permit damage to the residential premises; and
 - 18.5 advise the lessor or property manager as soon as practicable if any damage occurs; and
 - 18.6 keep the premises in a reasonable state of cleanliness; and
 - 18.7 not cause or allow to be caused injury to the lessor, property manager or any person lawfully on adjacent premises; and
 - 18.8 not allow anyone who is lawfully at the premises to breach the terms of this agreement.
19. The tenant is responsible for the conduct or omission of any person lawfully on the premises that results in a breach of the agreement.

LESSOR'S GENERAL OBLIGATIONS FOR RESIDENTIAL PREMISES

20. In this clause, **premises** include fixtures and chattels provided with the premises but does not include:
 - 20.1 any fixture or chattel disclosed by the lessor to the tenant as not functioning before the agreement was entered into; or
 - 20.2 any other fixture or chattel that the tenant could not reasonably have expected to be functioning at the time the agreement was entered into.
21. The lessor must:
 - 21.1 provide vacant possession of the premises and in a reasonable state of cleanliness and repair; and
 - 21.2 maintain and repair the premises in a timely manner; and
 - 21.3 comply with all laws affecting the premises including building, health and safety laws.

URGENT REPAIRS

22. **Urgent repairs** are defined by the *Residential Tenancies Act 1987* and fall into 2 categories: repairs that are necessary for the supply or restoration of an essential service and other urgent repairs.

Essential services are listed in the *Residential Tenancies Regulations 1989* as electricity, gas, a functioning refrigerator (if one is provided with the premises), waste water management treatment and water (including the supply of hot water). Repairs that are necessary to supply or restore an essential service must be completed by a suitable repairer within 24 hours of notification to the lessor of the need for the repairs. Other urgent repairs are those that are not an essential service, but may nevertheless cause damage to the premises, injure a person or cause undue hardship or inconvenience to the tenant. These repairs must be completed within 48 hours of notification to the lessor of the need for the repairs.

In addition, it is a requirement of this agreement that repairs that are necessary to remove or address a serious safety issue (including without limitation the repair or replacement of defective or non-operational smoke alarms and residual current devices) (hereinafter called "**Emergency Repairs**") must be completed by a suitable repairer within 8 hours of notification to the lessor of the need for those repairs.

"**Routine Repairs**" are repairs which are neither Emergency Repairs or Urgent Repairs and shall include, if any new legislation (including subsidiary legislation) is introduced which requires residential premises (or a class of residential premises within which the premises falls) to meet certain requirements or to have installed within them certain devices (including, without limitation, those relating to safety), the doing of those works which are necessary to meet those requirements and/or the installation of those devices (irrespective of the timeframe within which such matters are required to be done under the applicable legislative provision).

23. In every tenancy, if the need for repair arises other than as a result of a breach of the agreement by the tenant:
 - 23.1 the tenant is to notify the lessor or the property manager of the need for repairs as soon as practicable; and
 - 23.2 the lessor is to ensure that the repairs are carried out and completed by a suitable repairer within 8 hours (in the case of Emergency Repairs), 24 hours (in the case of urgent repairs for the supply or restoration of essential services), 48 hours (in the case of other urgent repairs) or 28 days (in the case of Routine Repairs) after that notification; and

- 23.3 if, within 8 Hours (in the case of Emergency Repairs), 24 hours (in the case of urgent repairs for the supply or restoration of essential services), 48 hours (in the case of other urgent repairs) or 28 days in the case of Routine Repairs, the lessor or property manager cannot be contacted, or, having notified the lessor or property manager of the need for the repairs, the lessor fails to ensure that the repairs will be carried out by a suitable repairer within the applicable period referred to in clause 23.2, the tenant may arrange for the repairs to be carried out by a suitable repairer to the minimum extent necessary to effect those repairs; and
- 23.4 if a tenant arranges for repairs to be carried out under clause 23.3, the lessor must, as soon as practicable after the repairs are carried out, reimburse the tenant for any reasonable expense incurred by the tenant in arranging for those repairs to be carried out and paying for those repairs.

The lessor agrees that any breach by it of its obligations under this clause 23 will be and be deemed to be a breach of this agreement, which will, in all of the circumstances then existing, justify termination of this agreement by a competent court on application thereto by the tenant in accordance with s.75 of the *Residential Tenancies Act 1987*. Nothing in this paragraph limits any right of termination which the tenant may have under clause 64 consequent upon a breach by the lessor of its obligations under this clause 23

LESSOR'S ACCESS TO THE PREMISES

24. The lessor, property manager or person acting on behalf of the lessor, can only enter the premises in the following circumstances:
- 24.1 in any case of emergency;
- 24.2 to conduct up to 4 routine inspections in a 12-month period after giving the tenant at least 7 days, but not more than 14 days', written notice;
- 24.3 where the agreement allows the rent to be collected at the premises where rent is payable not more frequently than once every week;
- 24.4 to inspect and secure the premises if there are reasonable grounds to believe that the premises have been abandoned and the tenant has not responded to a notice from the lessor;
- 24.5 carrying out or inspecting necessary repairs to or maintenance of the premises, at any reasonable time, after giving the tenant not less than 72 hours' notice in writing before the proposed entry;
- 24.6 showing the premises to prospective tenants, at any reasonable time and on a reasonable number of occasions during the period of 21 days preceding the termination of the agreement, after giving the tenant reasonable notice in writing;
- 24.7 showing the premises to prospective purchasers, at any reasonable time and on a reasonable number of occasions, after giving the tenant reasonable notice in writing;
- 24.8 if the tenant agrees at, or immediately before, the time of entry.
25. There are directions within the *Residential Tenancies Act 1987* which guide tenants, lessors and property managers on appropriate behaviour in relation to gaining or granting access to the premises. The following summary may assist.

REASONABLE TIME

26. **Reasonable time** means:
- 26.1 between 8.00 am and 6.00 pm on a weekday; or
- 26.2 between 9.00 am and 5.00 pm on a Saturday; or
- 26.3 at any other time agreed between the lessor and each tenant.

REQUIREMENT TO NEGOTIATE A DAY AND TIME FOR A PROPOSED ENTRY BY THE LESSOR

27. The lessor or property manager must make a reasonable attempt to negotiate a day and time that does not unduly inconvenience the tenant.

REQUIREMENT TO GIVE TENANT NOTICE OF PROPOSED ENTRY

28. Where the lessor or property manager gives a tenant notice of an intention to enter premises on a particular day, the notice must specify the day and whether it will be before or after 12.00 pm.

TENANT ENTITLED TO BE PRESENT

29. The tenant is entitled to be on the premises during the entry by the lessor, the property manager or any other person

acting on behalf of the lessor.

ENTRY MUST BE REASONABLE AND NO LONGER THAN NECESSARY

30. The lessor or property manager exercising a right of entry:
 - 30.1 must do so in a reasonable manner; and
 - 30.2 must not, without the tenant's consent, stay or permit others to stay on the premises longer than is necessary to achieve the purpose of the entry.

LESSOR'S OBLIGATION TO COMPENSATE TENANT IF DAMAGE TO TENANT'S GOODS

31. If the lessor or property manager (or any person accompanying the lessor or property manager) causes damage to the tenant's goods (including the goods of any subtenant or householder residing in the premises) when exercising a right of entry, the lessor is obliged to compensate the tenant (or the subtenant or the householder, as the case may be).

ALTERATIONS AND ADDITIONS TO THE PREMISES

32. If the tenancy agreement allows the tenant to affix a fixture or fitting or make a renovation, alteration or addition to the premises, then:
 - 32.1 the tenant must obtain permission from the lessor prior to making any renovation, alteration or addition to the premises (subject to and provided that, as set out in Part A, the tenant does not need to obtain permission from the lessor to affix any fixtures or fittings to the premises, and may do so at any time in its discretion) ; and
 - 32.2 the tenant may (at any time, at its election) (and must at the end of this agreement if requested to do so by the lessor) remove any fixtures or fittings attached by the tenant and make good any damage; and
 - 32.3 notify the lessor of any damage caused by removing any fixtures or fittings and, at the option of the lessor, repair the damage or compensate the lessor for any reasonable expenses incurred by the lessor in repairing the damage; and
 - 32.4 where required under clause 32.1, the lessor must not unreasonably refuse permission for the installation of an alteration, addition or renovation by the tenant.
33. If the lessor wants to make an alteration or addition or affix a fixture to the premises, then:
 - 33.1 the lessor must obtain the tenant's permission prior to affixing any fixture or making any renovation, alteration or addition to the premises; and
 - 33.2 the tenant must not unreasonably refuse permission for the lessor to affix any fixture or make any renovation, alteration or addition to the premises.

LOCKS AND SECURITY DEVICES

34. The prescribed means of securing the premises are specified in the *Residential Tenancies Regulations 1989*. In every tenancy:
 - 34.1 the lessor must provide and maintain such means to ensure the premises are reasonably secure as prescribed in the regulations; and
 - 34.2 any lock or security device at the premises must not be altered, removed or added by a lessor or tenant without the consent of the other or except in accordance with clause 34.4; and
 - 34.3 the lessor or the tenant must not unreasonably withhold the consent referred to in clause 34.2; and
 - 34.4 a tenant, or a person to whom the tenant has assigned their interest under this agreement or sub-let the premises to, may alter or add any lock or other means of securing the residential premises:
 - 34.4.1. in accordance with the *Residential Tenancies Act 1987* section 45(2)(a), and the tenant and lessor must comply with section 45(2)(b) and (c) in relation to copies of keys to altered or added locks or other mean of securing the residential premises; or
 - 34.4.2. if a key to any lock used to secure the residential premises is, or is reasonably believed to have been, stolen, and the tenant must notify the lessor and provide a copy of the new key or keys to the lessor as soon as practicable, and in any event within 7 days, after the lock has been altered or a new lock added.

TRANSFER OF TENANCY OR SUB-LETTING BY TENANT

35. The tenant may assign his or her interest and/or sub-let the premises without being required to obtain the lessor's consent.

CONTRACTING OUT

36. The Housing Authority, pursuant to Regulation 7F of the *Residential Tenancies Regulations 1989*, expressly contracts out

of each and every provision of the *Residential Tenancies Act 1987* that is inconsistent with an express or implied provision of this agreement and the parties hereby agree that all such provisions (to the extent of such inconsistency) are hereby excluded from this agreement.

Note: S.82 of the *Residential Tenancies Act 1987* provides that any agreement or arrangement that is inconsistent with a provision of the *Residential Tenancies Act 1987* or purports to exclude, modify or restrict the operation of the *Residential Tenancies Act 1987* is to that extent void and of no effect. However, Regulation 7F of the *Residential Tenancies Regulations 1989* provides that s.82 of the *Residential Tenancies Act 1987* does not apply to a residential tenancy agreement to which the Housing Authority is a party, where the agreement provides that the tenant may sublet the premises and where the agreement is entered into by the Housing Authority on the basis that the premises will be sublet. This agreement is an agreement of the type referred to in Regulation 7F and, accordingly, s.82 of the *Residential Tenancies Act 1987* does not apply to this agreement.

ENDING THE RESIDENTIAL TENANCY AGREEMENT

37. This residential tenancy agreement can only be terminated in certain circumstances.
38. The tenant agrees, when this agreement ends, to give vacant possession of the premises to the lessor. Before giving vacant possession to the lessor the tenant must:
 - 38.1 remove all the tenant's goods from the residential premises; and
 - 38.2 leave the residential premises as closely as possible in the same condition, fair wear and tear and any damage insured against by the lessor or required to be insured against by the lessor in accordance with clause 62 excepted, as at the commencement of the tenancy; and
 - 38.3 return to the lessor all keys, and other opening devices or similar devices, provided by the lessor.
39. The tenant may be liable for losses incurred by the lessor if the above requirements are not met.

ENDING A FIXED-TERM AGREEMENT

40. If this agreement is a fixed-term agreement it may be ended:
 - 40.1 by agreement in writing between the lessor and the tenant; or
 - 40.2 if either the lessor or tenant does not want to renew the agreement, by giving written notice of termination. The notice must be given to the other party at least 30 days prior to the date on which vacant possession of the premises is to be delivered to the lessor. The notice may be given at any time up until the end of the fixed term but cannot take effect until the term ends.

ENDING A PERIODIC AGREEMENT

41. If this agreement is a periodic agreement it may be ended:
 - 41.1 by agreement in writing between the lessor and the tenant; or
 - 41.2 by either the lessor or the tenant by giving written notice of termination to the other party. The notice may be given at any time. The lessor must give at least 65 days' notice and the tenant must give at least 20 days' notice.

OTHER GROUNDS FOR ENDING AGREEMENT

42. The *Residential Tenancies Act 1987* also authorises the lessor and tenant to end this agreement on other grounds. The grounds for the lessor include breach of this agreement by the tenant, where the agreement is frustrated (e.g. where the premises are destroyed or become uninhabitable) and hardship. Additionally, if this agreement is periodic, then the lessor may end this agreement on the sale of the residential premises (but otherwise the lessor agrees to make the sale of the residential premises subject to this agreement). The grounds for the tenant to end this agreement include breach of this agreement by the lessor, where the agreement is frustrated (e.g. where the premises are destroyed or become uninhabitable) and hardship.

In addition to the grounds set out in *Residential Tenancies Act 1987*, the lessor and the tenant agree that this agreement may be terminated by the tenant in accordance with clause 65 of Part C.

43. For more information, refer to the *Residential Tenancies Act 1987* or contact the Department of Mines, Industry Regulation and Safety on 1300 30 40 54 or visit www.dmirs.wa.gov.au/ConsumerProtection.
44. **Warning:**
 - 44.1 It is an offence for any person to obtain possession of the residential premises without an order of the Magistrates

Court if the tenant does not willingly move out (a termination notice issued by the lessor or property manager is not a court order). The court may order fines and compensation to be paid for such an offence.

44.2 It is an offence for a tenant to fail to provide the lessor with a forwarding address when vacating the premises.

SECURITY BOND

45. The security bond is held by the Bond Administrator.
46. The lessor agrees that where the lessor or the property manager applies to the Bond Administrator for the release of the security bond at the end of the tenancy, the lessor or property manager will provide the tenant with evidence to support the amount claimed.
47. The Bond Administrator can only release the security bond when it receives either:
 - 47.1 a Joint Application for Disposal of Security Bond form signed by all the parties to the tenancy agreement; or
 - 47.2 an order of the court.
48. If the parties cannot agree on how the security bond is to be dispersed, either party can apply to the Magistrates Court to have the dispute decided.
49. **Warning:** It is an offence for a lessor or a property manager to require a tenant to sign a Joint Application for Disposal of Security Bond form unless the residential tenancy agreement has terminated and the amount of the security bond to be paid to the tenant or lessor is stipulated on the form.

TENANCY DATABASES

50. A lessor or property manager can only list a person on a residential tenancy database if:
 - 50.1 the person is a named tenant on the residential tenancy agreement; and
 - 50.2 the residential tenancy agreement has been terminated; and
 - 50.3 the person owes the lessor a debt that is greater than the security bond or a court has made an order terminating the tenancy agreement.

ADVICE, COMPLAINTS AND DISPUTES

DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY

51. The *Residential Tenancies Act 1987* allows the Commissioner for Consumer Protection to give advice to parties to a residential tenancy agreement, to look into complaints and, wherever possible, help to settle them. The Department of Mines, Industry Regulation may be contacted by telephone on 1300 30 40 54 or by visiting one of the Department's offices.
52. The tenant should generally approach the lessor or property manager to solve any problem before approaching the Department of Mines, Industry Regulation. The Department's role is one of mediation and conciliation, it cannot issue orders or make determinations in respect of disputes.

IF A DISPUTE CANNOT BE RESOLVED

53. If a dispute arises between the lessor and the tenant and the dispute cannot be resolved, either party may apply to the Magistrates Court to have the dispute decided by the court. The court can make a range of orders, including:
 - 53.1 restraining any action in breach of the agreement; and
 - 53.2 requiring a party to the agreement to perform a certain action under the agreement; and
 - 53.3 order the payment of any amount owing under the agreement; and
 - 53.4 order the payment of compensation for loss or injury.

PART C

IMPORTANT INFORMATION

Additional terms may be included in this agreement if:

- (a) both the lessor and tenant agree to the terms; and
- (b) they do not conflict with the *Residential Tenancies Act 1987*, the *Residential Tenancies Regulations 1989*, or any other law; and
- (c) they do not breach the provisions about unfair contract terms in the *Fair-Trading Act 2010*; and
- (d) they do not conflict with the standard terms of this agreement.

ADDITIONAL TERMS ARE NOT REQUIRED BY THE *RESIDENTIAL TENANCIES ACT 1987*. HOWEVER, ONCE THE PARTIES SIGN THIS AGREEMENT, THE ADDITIONAL TERMS ARE BINDING UPON THE PARTIES UNLESS THE TERM IS FOUND TO BE UNLAWFUL.

ADDITIONAL TERMS:

54. Definitions

In this Part C of this agreement:

- (a) "Act" means the *Residential Tenancies Act 1987*;
- (b) "Fair Market Rent" means the market rent currently being paid for a commensurate property in a similar location to the residential premises determined as follows:
 - (i) having regard to the current rents of comparable premises in the vicinity of the residential premises;
 - (ii) having regard to the terms of this agreement;
 - (iii) assuming the lessor is a willing but not anxious landlord and the tenant is a willing but not anxious tenant and that the tenant is being offered the residential premises with vacant possession;
 - (iv) taking no account of any value attaching to goodwill created by the tenant's occupation of the residential premises; and
 - (v) having regard to all other relevant valuation principles;
- (c) "Further Term" means the further period(s) (if any) specified in item 1 of the Schedule to this Part C;
- (d) "GEH Act" means the *Government Employees' Housing Act 1964*;
- (e) "Rent Review Dates" means the dates specified in item 2 of the Schedule to this Part C;
- (f) "Valuer" means a registered valuer who is a full member of the Western Australian Division of the Australian Institute of Valuers and Land Economists (Inc.) and who is qualified as a valuer of premises similar to the residential premises.

55. Use of Premises

- (a) The lessor acknowledges and agrees that the tenant will be using the residential premises for the provision of rental accommodation under the GEH Act.
- (b) Further to Part A "Right of Tenant to Assign or Sublet" and clauses 35 and 55(a), the tenant may sub-let the residential premises (without the consent of the lessor) and the tenant enters into this agreement on the basis

that it will be subletting the residential premises.

- (c) The lessor must not at any time initiate any contact whatsoever with any person to whom the tenant sublets the residential premises (or any part or parts thereof) unless such contact is necessary for the lessor to undertake his, her or their obligations under this agreement including, without limitation, carrying out repairs pursuant to clause 24 in Part B and undertaking routine property inspections pursuant to clause 64 in Part C.

56. Review of Rent

Note: the comments contained in this dialogue box are intended to assist the parties to understand clause 56. The comments do not form an operative part of this agreement

Clause 56(a)-(l) sets out the process for the review of market rent. It provides (among other things) that prior to the review date either party can propose a new rent which the other party can either accept or dispute. If the parties cannot agree, a valuer will determine the new rent.

The new rent is payable from the review date. However, if the parties have not determined the new rent by the review date the current rent will continue to be paid until the new rent is determined. Once the new rent is determined there will be an adjustment for any difference between the rent which was paid from the review date and the new rent which should have been paid from the review date (such that any overpayment is repaid and any underpayment paid). The new rent will continue to apply and be payable thereafter.

- (a) On each Rent Review Date, the rent which is payable under this agreement shall, subject to clauses 56(b), (g), (j) and (k), be reviewed with effect from that Rent Review Date to the next Rent Review Date by agreement between the lessor and the tenant or, failing agreement, the rent is to be the Fair Market Rent of the residential premises to be determined in the manner set out in clauses 56(b) to 56(k) inclusive.
- (b) Not more than 60 days prior to each Rent Review Date either the lessor or the tenant ("the Initiating Party") may give to the other ("the Recipient Party") a notice in writing ("the Proposed Rent Notice") stating the rent the Initiating Party proposes should be payable from that Rent Review Date ("the Proposed Rent"). If neither the lessor nor the tenant serves on the other a Proposed Rent Notice on a date which is prior to the Rent Review Date, then neither the lessor nor the tenant shall have the right to give a Proposed Rent Notice and this clause 56 shall cease to apply in respect of that Rent Review Date and the rent from that Rent Review Date until the next Rent Review Date will be the same as the rent for the 12 months prior to that Rent Review Date.
- (c) If the Recipient Party disagrees with the Proposed Rent, the Recipient Party is entitled to give the Initiating Party a notice in writing objecting to it (a "Dispute Notice") within 30 days after the date the Initiating Party gives the Proposed Rent Notice.
- (d) If the Recipient Party does not give the Initiating Party a Dispute Notice within the time period specified in clause 56(c) (time being of the essence) the Recipient Party is to be taken to have agreed to the Proposed Rent.
- (e) If the Recipient Party gives the Initiating Party a Dispute Notice within the time specified in clause 56(c), and the parties cannot successfully negotiate and agree the rent which is to be payable from the Market Rent Review Date, then the Fair Market Rent of the residential premises is to be determined by a Valuer (acting as an expert and not as an arbitrator) jointly appointed by the lessor and the tenant or failing agreement in the manner specified in clause 56(f).
- (f) If the lessor and the tenant do not agree on the Valuer to be appointed under clause 56(e) above within 14 days after the Dispute Notice is given the Fair Market Rent of the residential premises is to be determined by a Valuer (acting as an expert and not an arbitrator) appointed by the President of the Australian Property Institute (Inc) at the request of either the lessor or the tenant.
- (g) If no Valuer has been appointed by agreement or under clause 56(f) within 60 days after the Rent Review Date, this clause 56 shall cease to apply in respect of that Rent Review Date and the rent from that Rent Review Date until the

next Rent Review Date will be the same as the rent for the 12 months prior to that Rent Review Date.

- (h) Any determination of the Fair Market Rent of the residential premises by a Valuer is conclusive and binds the lessor and the tenant.
- (i) The lessor and the tenant shall each be liable for the payment of one half of the charges of any Valuer appointed under this clause and if either the lessor or tenant pay the full cost of such valuation they will be immediately entitled to recover half of the charges of the Valuer from the non-contributing party as a debt owed.
- (j) Until the annual rent from a Rent Review Date is agreed or determined under this clause ("the New Rent"), the tenant shall pay to the lessor a rental equivalent to the rent payable immediately prior to the Rent Review Date. The New Rent shall apply from, and including, the Rent Review Date.
- (k) If the New Rent is:
 - (i) more than the rent payable immediately prior to the Rent Review Date then any further sum required to be paid by the tenant shall be paid in full to the lessor immediately that sum is known.
 - (ii) less than the rent payable immediately prior to the Rent Review Date then any further sum required to be paid by the lessor shall be paid in full to the tenant immediately that sum is known.
- (l) For the avoidance of any doubt, the further sum referred to in clause 56(k) above is a debt owed and can be recovered immediately.
- (m) In this clause 56, if a day on or by which an obligation must be performed falls on a Saturday or Sunday or public holiday in Western Australia, then the parties agree that the day by which that obligation must be performed will be the first business day immediately following that particular Saturday, Sunday or public holiday.

57. Option to renew

- (a) If:
 - (i) ~~prior to the expiry of the then current term of this agreement this agreement has not been terminated; and~~
 - (ii) ~~the tenant at least one (1) month but not earlier than six (6) months prior to the expiry of the then current term of this agreement gives the lessor notice to renew the current term of this agreement for the next succeeding Further Term,~~

~~the lessor shall grant to the tenant a lease of the residential premises for the next succeeding Further Term at the rent and on the terms and conditions of this agreement (other than the right of renewal for that next succeeding Further Term, which shall be expressly excluded).~~
- (b) ~~If the tenant is granted a lease of the residential premises for a Further Term, the lessor and the tenant will at the tenant's request promptly sign a deed of extension of lease prepared by the tenant's solicitors.~~

58. Public Utility Services

- (a) Notwithstanding anything to the contrary in Part A, "Electricity, Gas and other Utilities" or clauses 10 to 14 of Part B of this agreement the lessor covenants and agrees that he, she or they will be solely responsible for the payment of all rental, hire, service and/or maintenance fees and charges associated with the supply of gas to the Premises.
- (b) In consideration of the tenant paying the consumption charges for gas consumed on the Premises the tenant may, by notice(s) in writing given to the lessor at any time or times, direct the lessor to utilise an LPG gas retailer nominated by the Lessee to supply gas bottles and/or gas to the Premises, and the Lessor must comply with each direction given

under this clause:

- (i) within one (1) calendar month of receipt of that direction; and
 - (ii) until the expiration of any current or Further Term of this agreement or until a new direction is given by the tenant, whichever occurs first.
- (c) For the avoidance of doubt, nothing in clause 58(b) limits the lessor's obligations under clause 58(a) or exposes the tenant to any liability to any nominated LPG gas retailer(s), or to the lessor in connection with any liability the lessor may have to any nominated LPG gas retailer(s).
- (d) Without limiting clause 58(e) if the lessor receives any accounts for public utility services consumed at the residential premises which are payable by the tenant pursuant to this agreement ("Accounts"), it must provide them to the tenant on a timely basis. Notwithstanding anything to the contrary in Part A, "Electricity, Gas and other Utilities" or clauses 10 to 14 of Part B, if the lessor fails to provide to the tenant any Account within 30 days of the date of that Account, the tenant shall not be liable to pay for the public utility service consumption charges in that Account.
- (e) Subject to clause 58(j), the lessor authorises the tenant to arrange (if it so desires and without being under any obligation to do so) with the appropriate public utility service providers to directly receive all Accounts.
- (f) The lessor covenants and agrees that he, she or they will be solely responsible for the payment of any water or excess water charges associated with or arising out of any water consumed, used or supplied on or at the residential premises as a consequence of any lavatory, toilet, sink, drain, main, reticulation or any other plumbing facility leaking or otherwise being damaged or faulty. The tenant, acting responsibly, shall determine (and its determination shall be binding on the lessor) the proportion of any charges in an account for water usage attributable to such leak, damage or fault, where appropriate, based upon a comparison by the tenant of the quantity of water previously consumed at the residential premises during the term of this agreement where no such leak, fault or damage existed ("the Determined Amount"). The tenant shall not be required to pay to the relevant public utility service provider directly or to reimburse to the lessor the Determined Amount. However, if the tenant does pay the Determined Amount directly to the relevant public utility service provider, the lessor must reimburse to the tenant the Determined Amount on demand. If the tenant has received from the relevant public utility service provider directly an account for water usage which includes a Determined Amount, the tenant shall provide a copy of such account to the lessor.
- (g) Notwithstanding clause 58(f) above, the lessor will not be required to pay to the public utility service provider or reimburse to the tenant the Determined Amount if the damage or fault which has caused the lavatory, toilet, sink, drain, main, reticulation or any other plumbing facility to leak is directly attributable to the negligence of the tenant or the negligence of any person to whom the tenant sublets the residential premises (or any part or parts thereof).
- (h) The lessor acknowledges and agrees that the tenant is not responsible, and accepts no liability whatsoever, for any water infringement notices which are issued by the relevant public utility service provider in relation to the premises.
- (i) Without limiting clause 58(h) above, the tenant agrees to:
- (i) require its sub-tenant to comply with water restrictions prescribed or imposed by Water Corporation (or such other authority) from time to time; and
 - (ii) promptly pass onto its sub-tenant any water infringement notices which are provided to it by the lessor,
- BUT** the tenant does not guarantee, nor will it be liable under any circumstances for, the payment of those infringement notices by its sub-tenants.
- (j) If the residential premises contain solar panels and the lessor receives payments and/or benefits from the Government, the national grid and/or any energy suppliers in relation to those solar panels:
- i) the tenant is not authorised to directly receive the Account from the energy supplier and agrees that the Account will remain in the name of the lessor;

- ii) any rights of the lessor, by agreement with an energy supplier, to receive and retain benefits with respect to feed-in tariffs will remain;
- iii) the lessor will provide the Account to the tenant on a timely basis; and
- iv) subject to the terms of clause 58(a), including the obligation on the lessor to have provided the Account no later than 30 days of the date of that Account, the tenant will be liable to pay that portion of the Account which relates to electricity consumption either to the energy supplier directly or to the lessor as reimbursement (whichever the lessor directs)

59. Line Connection

- (a) It is a term of this agreement that:
 - (i) at the date on which this agreement starts, the premises have a fixed line connection for the purpose of telephone and internet use (**Landline**) including at least one outlet which is fully functional; or
 - (ii) if the premises do not have a Landline the lessor will organise for the new connection of a Landline (including at least one outlet) to be completed and operational within 14 days of the date on which this agreement starts.
- (b) If the lessor fails to ensure that the premises have the Landline referred to in clause 59(a) installed within 14 days of the date on which this agreement starts then:
 - (i) the tenant may, without reference to the lessor, arrange for the connection of a Landline including at least one outlet; and
 - (ii) the reasonable expense incurred by the tenant in arranging and paying for the connection of a Landline is a debt owed by the lessor to the tenant and is immediately recoverable by the tenant.
- (c) Without limiting clause 59(b)(ii) the tenant may, in its absolute discretion, choose to offset its expense of arranging and paying for the connection of a Landline from the rent payable by it hereunder.

60. Asbestos and other hazardous substances

- (a) The lessor warrants that at the date on which this agreement starts and the tenant is entitled to enter into occupation of the residential premises:
 - (i) no materials containing asbestos exist in or upon the residential premises; or
 - (ii) if asbestos containing material exists in or upon the residential premises it is in good condition and in a bonded or non-friable form; and
 - (iii) no Legionnaires disease bacteria or any other hazardous substance or material exists in or upon the residential premises.
- (b) Without limiting clause 60(a) if:
 - (i) any asbestos containing material which is not in good condition and not in a bonded or non-friable form (**Friable ACM**) is subsequently discovered in or upon the residential premises; and
 - (ii) the presence of the Friable ACM is not attributable to the negligence of the tenant,
 then:
 - (iii) the lessor must at its own expense promptly and in a safe manner remove and remediate the Friable ACM

to the satisfaction of the tenant; and

- (iv) if the tenant elects to vacate the residential premises until such time as the Friable ACM is removed and remediated and the residential premises are rendered safe, from the time when the tenant vacates the residential premises until the residential premises are again rendered safe, the Rent will abate in accordance with section 69(1) of the *Residential Tenancies Act 1987* as if the residential premises had been rendered wholly damaged or destroyed.
- (c) Without limiting clause 60(a) if any Legionnaires disease bacteria or any other hazardous substance or material which may reasonably present risk to the health or wellbeing of the tenant (together the **Harmful Material**) is at any time discovered in or upon the residential premises and its presence is not attributable to the negligence of the tenant, then:
 - (i) the lessor must at its own expense promptly and in a safe manner remove and eradicate the Harmful Material; and
 - (ii) if the tenant elects to vacate the residential premises until such time as the residential premises are rendered safe, from the time when the tenant vacates the residential premises until the residential premises are again rendered safe, the Rent will abate in accordance with section 69(1) of the *Residential Tenancies Act 1987* as if the residential premises had been rendered wholly damaged or destroyed.
- (a) If the occupation and use of the residential premises by the tenant has been rendered unsafe as a result of the presence of the Friable ACM or the Harmful Material and in the written opinion of an independent expert appointed by the tenant the residential premises are unlikely to be rendered safe within three (3) months from the date of that opinion the lessor agrees that this will be and be deemed to be a breach of this agreement, which will, in all of the circumstances then existing, justify termination of this agreement by a competent court on application thereto by the tenant in accordance with s.75 of the *Residential Tenancies Act 1987* and PROVIDED FURTHER THAT upon termination of this agreement by a competent court the tenant shall have no obligations under clause 38.2.

61. Government Housing

- (a) The lessor covenants and agrees that if:
 - (i) he, she or they; or
 - (ii) their spouse, de-facto partner or any other person with whom they cohabitate,

(collectively "the Owners") is, or at any time during the term of this agreement becomes, a government employee and, in the opinion of the tenant, the Owners may have reasonably resided in the residential premises, the Owners (or either of them) will not be eligible for subsidised government housing in:
 - (iii) the town in which the residential premises are located; or
 - (iv) the area which is within a radius of 50 km of the relevant Owner's place of work, (both areas hereinafter referred to as "the Area").
- (b) The lessor agrees that if the Owners (or either of them) is, or at any time during the term of this agreement becomes, a government employee and, in the opinion of the tenant, the Owners may have reasonably resided in the residential premises, the lessor will be in breach of this agreement if the Owners (or either of them):
 - (i) continue to occupy subsidised government housing in the Area; or
 - (ii) make an application to a government department or the tenant for subsidised government housing in the Area; or

- (iii) commence to occupy subsidised government housing in the Area.
- (c) The lessor acknowledges and agrees that, if he, she or they are in breach of clause 60(b) above, this will be and be deemed to be a breach of this agreement which will, in all of the circumstances then existing, justify termination of this agreement by a competent court on application thereto by the tenant in accordance with s.75 of the Act.

62. Damage to premises

- (a) Notwithstanding anything to the contrary in this agreement, under no circumstances shall the tenant be liable to repair any structural damage or defects to, or pay for work of a structural nature at, the residential premises, save and except where the said works are necessary to repair structural damage or defects caused by the negligent or unlawful acts or omissions of the tenant or its sub tenants and the building insurance effected by the lessor is vitiated due to the said acts or omissions of the tenant or its sub tenants.
- (b) The lessor must ensure that all repairs, including any structural damage or defects, are carried out by a suitable repairer.
- (c) If repairs are carried out by a suitable repairer and the lessor is of the view that the tenant is liable under this agreement or the Act for those repairs then the lessor must provide any invoice or account for those repairs issued by the repairer ("Invoice") to the tenant on a timely basis. Notwithstanding anything to the contrary in this agreement if the lessor fails to provide the Invoice to the tenant within two months of the date of that Invoice, then the lessor will be taken as having accepted liability for the repairs and responsibility for the payment of the Invoice and the tenant shall not be liable to pay the Invoice or pay for any repairs to which the Invoice relates
- (d) If the lessor is required, in accordance with its obligations under this agreement or the Act (including without limitation under clause 60), to effect any repairs or replacements to or to undertake any maintenance to the residential premises, and the tenant is required to vacate the residential premises in order for such repairs or maintenance to be carried out, then (without limiting any other rights which the tenant may have against the lessor under this agreement or at law), the lessor must pay or reimburse the tenant for all reasonable costs and expenses suffered or incurred or payable by the tenant:
 - (i) to re-locate to alternative premises and to relocate back to the residential premises once the repairs and/or maintenance works have been completed;
 - (ii) to store or secure any goods or possessions which the tenant is required to remove from the residential premises for the duration of the period during which the tenant is required to vacate the residential premises; and
 - (iii) to secure, obtain and occupy alternative accommodation for the duration of the period during which the tenant is required to vacate the residential premises.

For the avoidance of doubt, and without limiting the foregoing, nothing in this clause limits the tenant's right to assert that the breach of clause 16 of this agreement caused by the tenant being required to vacate the residential premises is sufficient in all of the circumstances of the case to justify termination of this agreement.

63. Lessor's Insurance

- (a) The lessor must insure and keep insured all buildings and improvements now or at any time during the term of this agreement on or comprising the residential premises against loss or damage by all risks against which a prudent owner would ordinarily insure for the full replacement cost.
- (b) The lessor must:
 - (i) effect the insurance referred to in clause 63(a) (the "Insurance") with a reputable and substantial insurer;

- (ii) prior to the due date for payment, pay all premiums and other costs of such Insurance; and
 - (iii) if requested by the tenant, provide to the tenant copies of the certificates of currency and policies in relation to the Insurance within 7 days of such request being made.
- (c) Unless the lessor determines, acting reasonably, that the residential premises are to be demolished and not rebuilt, all moneys recovered in respect of the Insurance effected under this clause 63 shall be immediately expended by the lessor in repairing rebuilding or reinstating the residential premises or any part thereof so damaged or destroyed and, subject to the proviso in clause 62(a) the lessor must make up any deficiency out of the lessor's own funds. For the avoidance of doubt nothing in this clause 63(c) limits any other right which the tenant may have under this agreement or at law

64. Additional Inspections and Certificates

- (a) In addition to the initial and final property condition reports which are required to be obtained in accordance with Part A "Property Condition Reports", the lessor (or its managing agent) must additionally inspect the residential premises at least twice a year (in each case, not less than 14 days before and not more than 14 days after each six-monthly anniversary of the starting date of this agreement) throughout the term of this agreement and provide any report in relation to that additional inspection to the tenant within 7 days of the inspection having taken place.
- (b) If, as a result of the additional inspection referred to in clause 64(a), if the lessor (or its managing agent) considers that the residential premises are not in the condition required by clause 38.2, then the lessor (or its managing agent) will provide written notice of any damage to the premises which has occurred since the date of the last inspection which is not in the nature of fair wear and tear and which is not damage insured against by the lessor or required to be insured against by the lessor in accordance with clause 63.
- (c) If the lessor (or its managing agent) gives a notice under clause 64(b) above, the tenant will promptly rectify any damage referred to in it (which is not in the nature of fair wear and tear and which is not damage insured against by the lessor or required to be insured against by the lessor in accordance with clause 63). However, if the tenant is of the opinion any damage which is referred to in a notice given by the lessor under clause 64(b) is fair wear and tear or damage insured against by the lessor or required to be insured against by the lessor in accordance with clause 63, it shall promptly after receipt of such notice, notify the lessor of its opinion and the parties shall meet to resolve this dispute, failing which either party may make an application to the Magistrates Court to have the dispute determined.
- (d) The lessor warrants that, at the date of commencement of this agreement, the premises are fitted with fully functioning electrical safety switches and smoke alarms in compliance with any law applicable at the relevant time. The lessor will, on the yearly anniversary of the starting date of this agreement, provide the tenant and subtenant with a copy of a current electrical safety certificate in connection with all safety switches and smoke alarms installed in the premises (which certificate must include the expiry date(s) of the smoke alarm(s). If the lessor fails to provide any electrical safety certificate to the tenant and subtenant, the tenant may obtain such certificate (at the cost and expense of the lessor) and offset its costs of doing so from the rent payable by it hereunder.
- (e) Without limiting the lessor's obligation in relation to smoke alarms under clause 22 and clause 64(d) of this agreement, the lessor agrees that the tenant may undertake its own annual inspection of the smoke alarm installed in the premises and, if the smoke alarm is found to be defective or non-operational at that time of inspection or is found to be of a make or model which does not fall within the nominated list of smoke alarms acceptable to the tenant, the tenant may (at the cost and expense of the lessor) remediate, repair or replace the smoke alarm and offset its costs of doing so from the rent payable by it hereunder

65. Termination of this agreement consequent upon the lessor breaching its repair obligations.

- (a) The tenant may terminate this agreement by 30 days' written notice to the lessor if the lessor has:
- (i) failed to duly and punctually comply with its obligations under clause 23 and has not rectified that failure within 1 Business Day (in the case of Emergency Repairs), 2 Business Days (in the case of urgent repairs) or

7 Business Days (in the case of Routine Repairs) after receiving notice from the tenant of such failure; or

- (ii) failed to duly and punctually comply with any of its other obligations under this agreement and has not rectified that failure within 10 Business Day (or such longer period as the tenant may allow, in its sole and absolute discretion) after receiving notice from the tenant of such failure,

and, if the tenant gives 30 days' written notice of termination, this agreement shall end at 11.59pm on the date which is 30 days after the date of service of the notice on the lessor (**Effective Date**) (and the tenant must vacate and deliver up possession of the premises at or prior to the Effective Date). The tenant may, in its sole and absolute discretion, withdraw any notice of termination given under this clause at any time prior to the Effective Date.

- (b) For the avoidance of doubt, if a notice is given by the tenant under clause 65(a), this agreement will terminate on the Effective Date without the need for a competent court to make an order terminating this agreement. The right of termination conferred by this clause 65 is in addition to and not in substitution for the rights of termination conferred by the *Residential Tenancies Act 1987*, including without limitation the tenant's right to apply to a competent court for any order terminating this agreement under s. 75 of the *Residential Tenancies Act 1987* on the basis that the lessor has breached this agreement (including without limitation where the alleged breach is of clause 23) and such breach is, in all of the circumstances of the case, such as to justify termination of this agreement.

66. Pests

- (a) The lessor warrants that pest control treatment has been carried out on the premises immediately prior to commencement of the tenancy.
- (b) Without limiting the lessor's obligations under clause 66(a) or clause 21 of this residential tenancy agreement, the lessor shall, at its own cost and expense, be responsible during the term of the tenancy for the eradication of any infestations of rodents, vermin, insects, pests, birds or other pests present in the residential premises unless such infestation is caused by, or directly attributable to the actions of, the tenant or its subtenant.
- (c) Without limiting the lessor's obligations under clause 66(b), and regardless of whether pest infestation in the premises is evident, the lessor agrees to, if so requested by the tenant, carry out an annual pest control treatment in the premises (but only if such premises are situated in the north of the 26th parallel of the state of Western Australia).

67. Pets

If the tenant keeps any pet or pets at the residential premises (expressly excluding any pet exclusively confined within a bowl or other cage), the tenant shall arrange for the cleaning of the premises, including any carpets in the premises, prior to giving up vacant possession of the premises to the lessor under clause 38 and, if it does so, any pet bond paid by the tenant must be refunded by the lessor to the tenant in full at the expiration of this agreement.

68. Consent of Mortgagee

If:

- (a) the residential premises or any part thereof is at the date of this agreement or subsequently becomes subject to a mortgage, charge or other encumbrance; and
- (b) this agreement would otherwise not be binding upon the mortgagee, chargee or encumbrancee,

the lessor must at its own expense and without delay obtain the unconditional consent in writing to this agreement from the said mortgagee, chargee or encumbrancee.

69. Registering or Caveating this Lease

- (a) If this residential tenancy agreement is registrable under the *Transfer of Land Act 1983* and the tenant in its discretion requires and elects that this residential tenancy agreement be registered, the parties shall do everything necessary to cause this residential tenancy agreement to be prepared or amended so that it is in registrable form, the parties shall execute (or if necessary re-execute) this residential tenancy agreement in registrable form and the lessor shall cause this residential tenancy agreement to be registered without delay.
- (b) In addition to the tenant's rights under clause 69(a), the lessor acknowledges and agrees that the tenant may lodge a subject to claims caveat to protect the leasehold interests granted to it under this agreement.

70. Tenant may act by agent

Each act or thing which the tenant is required or empowered to do under this agreement may be done by the tenant or the representative, solicitor, agent, contractor or employee of the tenant.

71. Variation of this Agreement

This agreement may be varied only by written agreement made between the lessor and the tenant.

72. Notices

For the purposes of s.85 of the Act, the tenant specifies the following address as the place to where its mail must be directed in order for any notice or other communication to be taken to be properly served on the tenant:

The address specified in Item 3 of the Schedule to this Part C, marked to the attention of the Leasing Officer of the Housing Authority office which is specified in item 3 of the said Schedule

73. Common Areas

- (a) This clause applies where the residential premises are part of a complex which includes common areas, where:
 - (i) "common areas" means those parts of the complex which the tenant and any other occupiers of premises within the complex are entitled to use, including but not limited to any common driveways, passages, landings, stairways, access ways, lifts, gardens, laundries, swimming pool and car parking area; and
 - (ii) "complex" means, if the residential premises comprise part only of the land in a certificate of title, the land and buildings thereon of which the premises forms a part.
- (b) The lessor grants to the tenant and its visitors the right, to be exercised in common with the lessor and the lessor's other lessees or licensees of the complex (or any part thereof) from time to time and its and each of their officers, employees, agents, contractors, customers, suppliers and invitees, to use the common areas:
 - (i) in the case of any passages, landings, stairways, access ways and lifts, for the purpose of gaining ingress to and egress from the residential premises; and
 - (ii) in any other case, for the purpose for which they were designed.
- (c) For the avoidance of doubt, nothing in this clause 73 intends to limit the application of any strata by laws which may be applicable to the premises. In the event of any inconsistency between strata by laws and this residential tenancy agreement, the strata by laws will prevail.

74. Joint and Several Liability

Unless otherwise stated in this agreement, all persons or entities signing this agreement as the lessor shall be held jointly and severally liable for all terms, conditions and obligations of this lease as they relate to the lessor.

75. Bond held on Trust

If the lessor receives an amount of bond from the tenant the lessor holds the amount of bond on trust for the tenant until the amount of bond is paid to the Bond Administrator in accordance with the *Residential Tenancies Act 1987*.

76. Flues and Guttering

The lessor shall ensure that all flues, guttering (including box gutters and valley channels) at the Premises are cleared, cleaned and in satisfactory and working order immediately prior to the commencement of the tenancy and every 6 months thereafter.

77. Special Conditions

- (a) The special conditions (if any) in Item 4 of the Schedule apply to this agreement (and to the extent that there is any inconsistency between them and clauses 1 to 76 inclusive of this agreement, the special conditions shall prevail to the extent of that inconsistency.
- (b) The lessor must arrange for each of the special conditions to be satisfied within the time period specified in Item 4 of the Schedule. If the lessor fails to satisfy any of the special conditions within the time frame specified then the tenant may itself, without reference to the lessor, arrange for the special condition/s to be satisfied.
- (c) If the tenant arranges for the special condition/s to be satisfied in accordance with clause 76(b) above, the reasonable expense incurred by the tenant in arranging and paying for the special condition/s to be satisfied will be a debt owed by the lessor to the tenant and be immediately recoverable by the tenant.
- (d) Without limiting clause 77(b) above the tenant may, in its absolute discretion, offset its expense of arranging and paying for the special condition/s to be satisfied from the rent payable by it hereunder.

SCHEDULE TO THIS PART C

~~Item 1: Further Term Option~~

~~An option of a Further Term of 12 months~~

Item 2: Market Rent Review Date:

The first and each subsequent anniversary of the starting date of this agreement (as specified in Part A, "Term of Agreement") during the term of this agreement and any Further Term(s)

Item 3: Tenant's Address for Service: Locked Bag 5000
Fremantle, Wa 6959,
Attention: Leasing Officer

Item 4: Special Conditions

- A. The Lessor must arrange for each of the following items:
- i) An electrical compliance certificate (to confirm all hard-wired smoke alarms and safety switches have been installed and are functioning correctly and, for the smoke alarm, includes at a minimum, manufacturer, installation/expiry date and model number) is to be obtained by the lessor at the lease commencement and thereafter on every 12-month anniversary of the date on which the previous electrical compliance certificate was obtained.
 - ii) All air-conditioning units at the premises must have been serviced at lease commencement, or within the 12 month period prior to lease commencement, and thereafter on every 12-month anniversary of the date on which the previous service occurred. A copy of the receipt evidencing the first service will be provided to the tenant on lease commencement and receipt for each subsequent service will be provided to the tenant within 14 days of such service.
 - iii) During the tenancy the lessor is responsible for mowing, pruning, weeding, and fertilising (if necessary) all gardens, lawns, edges, hedges, shrubs and tree at the premises

THE LESSOR AND TENANT ENTER INTO THIS AGREEMENT AND AGREE TO ALL ITS TERMS.

Signed by the **LESSOR/PROPERTY MANAGER**

_____ Date: ____/____/____

[Signature of lessor/property manager]

in the presence of:

[Name of witness]

[Signature of witness]

Signed by the **TENANT**

Ryan Boyd (GROH OPERATIONS MANAGER) Date: 17 / 02 / 2023

[Signature of tenant]

R H Boyd

in the presence of:

Rhys Chalklen (GROH LEASING OFFICER)

RCA

[Name of witness]

[Signature of witness]

For further information about rights and obligations as a lessor or tenant, refer to the *Residential Tenancies Act 1987* or contact the Department of Mines, Industry Regulation and Safety on 13 30 40 54 or www.dmir.wa.gov.au

For Translating and Interpreting Services please telephone TIS on 13 14 50 and ask to speak to the Department of Mines, Industry Regulation (1300 30 40 54) for assistance.

12.4 Amendments to CEO Key Performance Indicators (KPIs)

File Reference:	EMP180
Author:	Alan Hart - Chief Executive Officer
Authorising Officer	Alan Hart - Chief Executive Officer
Date:	9 March 2023
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

Summary:

For Council to amend the Key Performance Indicators (KPIs) for the 2023 year.

Background:

The *Local Government Act* requires that Council review the performance of the CEO at least once each year. In order to undertake this, it is necessary for Council to set KPIs so that this review can take place in 12 months' time.

To assist the Council and CEO in the assessment of the KPIs, a Performance Management Framework has also been developed.

Comment:

It has become apparent in recent weeks that KPIs 1 and 2 will not be able to be met within the required timeframe.

With the recruitment of the Manager of Operations and his initial review of the Operations team, there is a significant amount of work needed to analyse the effectiveness of the team, the maintenance and capital program and the associated budgets.

The timeframe to undertake this work was initially to be completed by the 31st March 2023 and the Review of the Long Term Financial Plan 30th April 2023.

It is recommended that this timeframe be extended as follows;

No.	KPI	Deliverable	Measurement	Timeframe
1	Undertake a review of all activities of the Shire to ensure they are delivering value for money to the ratepayers.	Identify areas of income and expenditure that can be improved on through either efficiency gains, reduction in expenditure or increased revenue opportunities	Workshop at General Planning forum April 2023	31 st October 2023
2	Review the Long-Term Financial Plan (LTFP) in preparation for the 2023/24 Annual Budget.	Review the Shire's LTFP in preparation for the 2023/24 Annual Budget	Budget Workshops	31 st December 2023

Statutory Environment:

Section 5.38 and 5.39 of the *Local Government Act (1995)* as amended

Policy Implications:

Council Policy 17 – Model Standards for CEO Recruitment, Performance and Termination

Financial Implications:

Nil

**Strategic Implications:
Provide Strong Leadership**

Our Goals	Our Strategies
We plan for the future and are strategically focussed	Ensure accountable, ethical and best practice governance Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan Service Level Plans detail operational roles, responsibilities and resources

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council approve the amended timeframes for KPIs 1 & 2 as detailed in this report.

Moved: _____

Seconded: _____

13. Finance

13.1 Financial Reports – February 2023

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer	Alan Hart– Chief Executive Officer
Date:	8 March 2023
Disclosure of Interest:	N/A
Attachments:	February 2023 Financial Statements
Previous Reference:	Nil

Summary:

Consideration of the financial reports for the period ending 28 February 2023.

Background:

The financial reports for the periods ending 28 February 2023 are included as attachments.

Comment:

If you have any questions regarding details in the financial reports, please contact the office prior to the Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

Consultation:

Not applicable.

Statutory Environment:

Section 34 (1) (a) of the *Local Government (Financial Management) Regulations 1996* states that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

Improve our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	Improve accountability and transparency Prudently manage our financial resources to ensure value for money Reduce reliance on operational grants

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil

Voting Requirements:
Simple Majority

Officer Recommendation:
That the financial report for the period ending 28 February 2023 as presented be accepted.

Moved: _____ Seconded: _____



SHIRE OF WANDERING

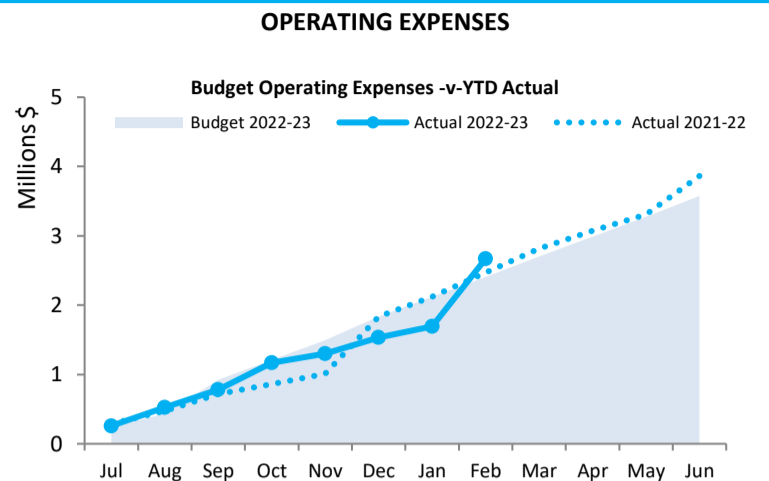
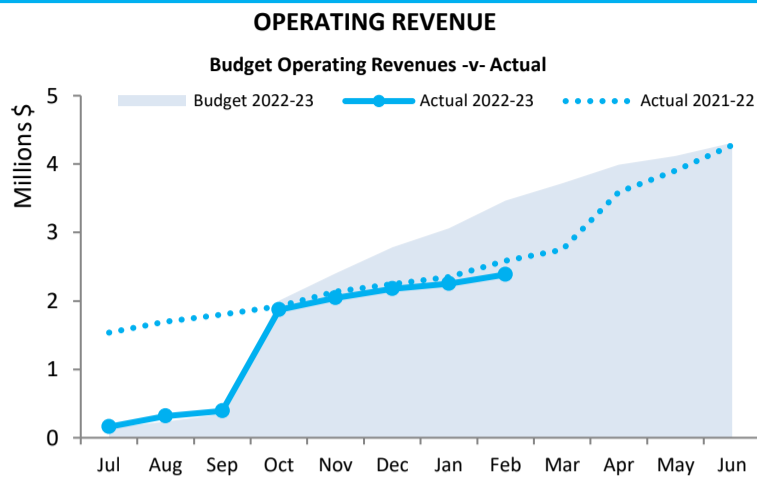
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 28 FEBRUARY 2023

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

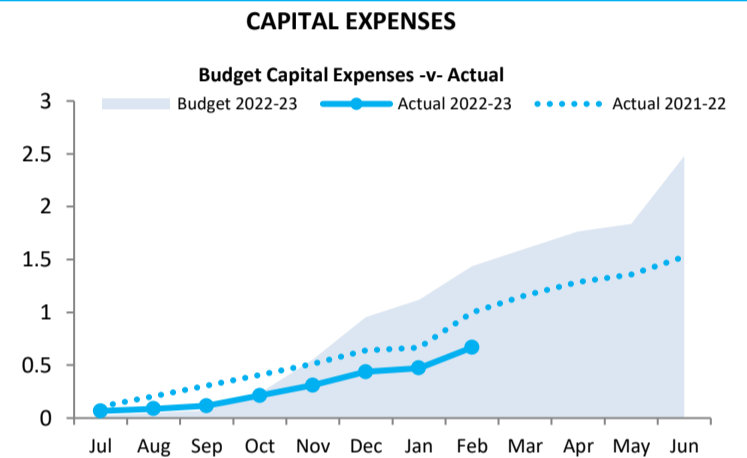
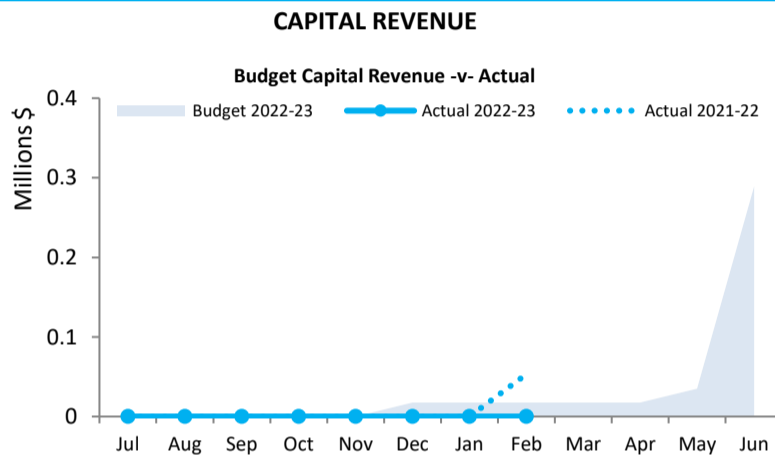
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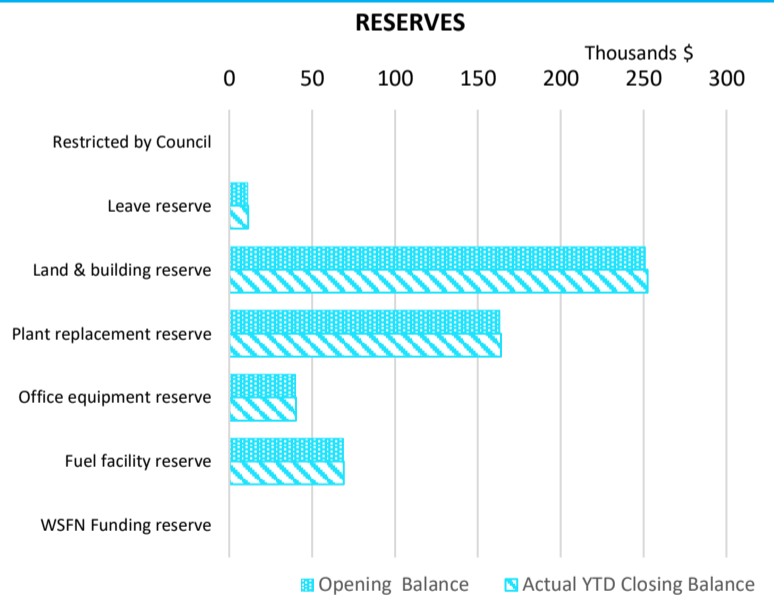
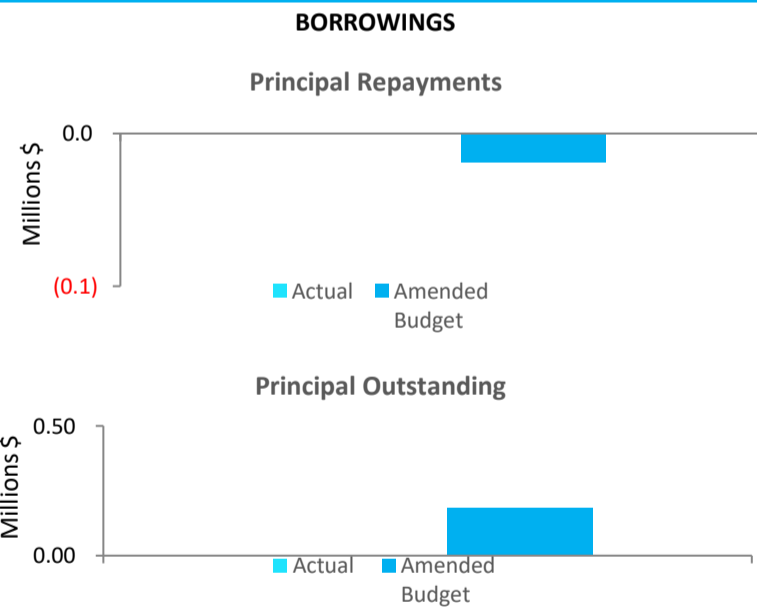
OPERATING ACTIVITIES



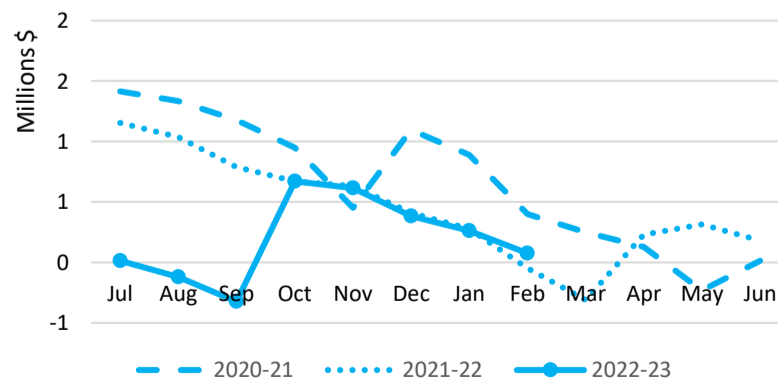
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	270,870	179,336	179,336	179,336	0	0.00%	
Revenue from operating activities								
Rates		1,327,866	1,327,866	1,327,866	1,335,492	7,626	0.57%	
Rates (excluding general rate)		3,639	3,639	3,639	3,639	0	0.00%	
Operating grants, subsidies and contributions	10	397,300	397,300	236,141	337,719	101,578	43.02%	▲
Fees and charges		822,489	822,489	550,376	528,544	(21,832)	(3.97%)	
Interest earnings		13,200	13,200	8,792	7,605	(1,187)	(13.51%)	
Other revenue		42,593	42,593	28,360	(4,434)	(32,794)	(115.64%)	▼
Profit on disposal of assets	5	2,333	2,333	1,552	0	(1,552)	(100.00%)	
		2,609,420	2,609,420	2,156,726	2,208,564	51,838	2.40%	
Expenditure from operating activities								
Employee costs		(1,095,977)	(1,095,977)	(730,272)	(808,172)	(77,900)	(10.67%)	▼
Materials and contracts		(1,120,211)	(1,120,211)	(748,476)	(848,060)	(99,584)	(13.30%)	▼
Utility charges		(31,700)	(31,700)	(21,072)	(32,394)	(11,322)	(53.73%)	▼
Depreciation on non-current assets		(1,182,279)	(1,182,279)	(786,254)	(848,424)	(62,170)	(7.91%)	
Interest expenses		(2,970)	(2,970)	(1,976)	0	1,976	100.00%	
Insurance expenses		(100,634)	(100,634)	(95,742)	(100,165)	(4,423)	(4.62%)	
Other expenditure		(41,500)	(41,500)	(23,750)	(32,104)	(8,354)	(35.17%)	
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(3,575,271)	(3,575,271)	(2,407,542)	(2,669,319)	(261,777)	10.87%	
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	789,755	848,482	58,727	7.44%	
Amount attributable to operating activities		219,148	219,148	538,939	387,727	(151,212)	(28.06%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,305,785	176,781	(1,129,004)	(86.46%)	▼
Proceeds from disposal of assets	5	35,000	35,000	17,500	0	(17,500)	(100.00%)	▼
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,435,948)	(664,959)	770,989	53.69%	▲
Amount attributable to investing activities		(636,853)	(636,853)	(112,663)	(488,179)	(375,516)	333.31%	
Financing Activities								
Proceeds from new debentures	7	200,000	200,000	0	0	0	0.00%	
Transfer from reserves	8	54,000	54,000	0	0	0	0.00%	
Repayment of debentures	7	(18,665)	(18,665)	0	0	0	0.00%	
Transfer to reserves	8	(88,500)	(88,500)	0	(2,730)	(2,730)	0.00%	
Amount attributable to financing activities		146,835	146,835	0	(2,730)	(2,730)	0.00%	
Closing funding surplus / (deficit)	1(c)	0	(91,534)	605,612	76,155	(529,458)	87.43%	▼

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus(Deficit)	1	\$ 270,870	\$ 179,336	\$ 179,336	\$ 179,336	\$ 0	0.00%		
Revenue from operating activities									
Governance		3,500	3,500	2,328	0	(2,328)	(100.00%)	▼	
General Purpose Funding - Rates	6	1,327,866	1,327,866	1,327,866	1,335,492	7,626	0.57%	▲	
General Purpose Funding - Other		184,538	184,538	75,159	127,397	52,238	69.50%	▲	\$
Law, Order and Public Safety		46,250	46,250	35,441	32,975	(2,466)	(6.96%)	▼	
Health		4,500	4,500	3,656	951	(2,705)	(73.98%)	▼	
Education and Welfare		0	0	0	0	0			
Housing		47,900	47,900	31,928	27,263	(4,665)	(14.61%)	▼	
Community Amenities		57,500	57,500	38,296	47,408	9,112	23.79%	▲	
Recreation and Culture		2,620	2,620	1,728	3,996	2,268	131.22%	▲	
Transport		65,333	65,333	51,952	73,255	21,303	41.00%	▲	\$
Economic Services		816,720	816,720	553,268	535,553	(17,715)	(3.20%)	▼	
Other Property and Services		52,693	52,693	35,104	24,274	(10,830)	(30.85%)	▼	\$
		2,609,420	2,609,420	2,156,726	2,208,564				
Expenditure from operating activities									
Governance		(199,272)	(199,272)	(133,688)	(145,402)	(11,714)	(8.76%)	▼	
General Purpose Funding		(115,854)	(115,854)	(77,224)	(83,444)	(6,220)	(8.05%)	▼	
Law, Order and Public Safety		(135,613)	(135,613)	(94,122)	(89,314)	4,808	5.11%	▲	
Health		(18,184)	(18,184)	(12,096)	(11,094)	1,002	8.28%	▲	
Education and Welfare		(6,043)	(6,043)	(4,008)	(4,335)	(327)	(8.17%)	▼	
Housing		(56,490)	(56,490)	(37,552)	(39,863)	(2,311)	(6.15%)	▼	
Community Amenities		(224,149)	(224,149)	(149,950)	(150,520)	(570)	(0.38%)	▼	
Recreation and Culture		(274,197)	(274,197)	(186,371)	(171,974)	14,397	7.73%	▲	
Transport		(1,564,297)	(1,564,297)	(1,042,120)	(1,072,551)	(30,431)	(2.92%)	▼	
Economic Services		(962,373)	(962,373)	(641,913)	(750,761)	(108,848)	(16.96%)	▼	\$
Other Property and Services		(18,799)	(18,799)	(28,498)	(150,062)	(121,564)	(426.57%)	▼	\$
		(3,575,271)	(3,575,271)	(2,407,542)	(2,669,319)				
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	789,755	848,482	58,727	7.44%		
Amount attributable to operating activities		219,148	219,148	538,939	387,727	(151,212)	(28.06%)		
Investing Activities									
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,305,785	176,781	(1,129,004)	(86.46%)	▼	\$
Proceeds from Disposal of Assets	5	35,000	35,000	17,500	0	(17,500)	(100.00%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	7	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans	7	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,435,948)	(664,959)	770,989	53.69%	▲	\$
Amount attributable to investing activities		(636,853)	(636,853)	(112,663)	(488,179)				
Financing Activities									
Proceeds from New Debentures	7	200,000	200,000	0	0	0			
Transfer from Reserves	8	54,000	54,000	0	0	0			
Payments for principal portion of lease liabilities	7	0	0	0	0	0			
Repayment of Debentures	7	(18,665)	(18,665)	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	8	(88,500)	(88,500)	0	(2,730)	(2,730)		▼	
Amount attributable to financing activities		146,835	146,835	0	(2,730)				
Closing Funding Surplus(Deficit)	1	0	(91,534)	605,612	76,155				

KEY INFORMATION

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

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

(a) Non-cash items 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*.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	5	(2,333)	(2,333)	(1,552)	0
Less: Movement in liabilities associated with restricted cash		5,053	5,053	5,053	58
Add: Depreciation on assets		1,182,279	1,182,279	786,254	848,424
Total non-cash items excluded from operating activities		1,184,999	1,184,999	789,755	848,482

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2022	30 June 2022	30 June 2022	28 February 2023
Adjustments to net current assets					
Less: Reserves - restricted cash	8	(534,355)	(534,377)	(534,377)	(537,106)
Add: Current portion of employee benefit provisions held in reserve		11,268	11,271	11,271	11,329
Total adjustments to net current assets		(523,087)	(523,105)	(523,105)	(525,777)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	3	1,045,312	1,045,333	1,045,333	1,205,286
Rates receivables	4	60,351	58,028	58,028	160,680
Receivables	4	80,669	72,367	72,367	94,880
Other current assets	5	71,108	64,202	64,202	(34,338)
Less: Current liabilities					
Payables	6	(143,812)	(175,953)	(175,953)	(109,920)
Contract and Capital Grant/Contribution liabilities	9	(254,503)	(274,035)	(274,035)	(627,156)
Provisions	9	(65,168)	(87,501)	(87,501)	(87,501)
Less: Total adjustments to net current assets	1(b)	(523,087)	(523,105)	(523,105)	(525,777)
Closing funding surplus / (deficit)		270,870	179,336	179,336	76,155

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

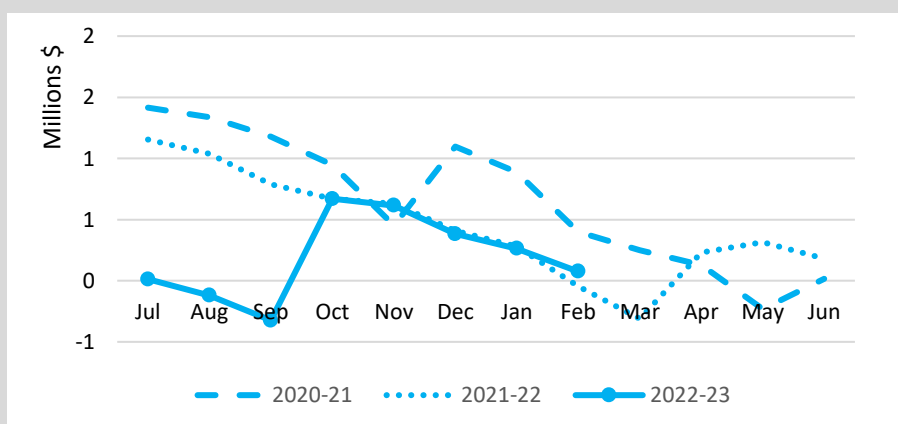
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	510,957	215,078	668,179
Cash Restricted - Reserves	3	534,377	526,122	537,106
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	58,028	87,951	160,680
Receivables - Other	4	72,367	288,142	94,880
Other Assets Other Than Inventories	5	0	5	0
Inventories	5	64,202	79,494	(34,338)
		1,239,930	1,196,792	1,426,508
Less: Current Liabilities				
Payables	6	(159,332)	(311,506)	(100,045)
Contract and Capital Grant/Contribution Liabilities	9	(274,035)	(330,495)	(627,156)
Bonds & Deposits	6	(16,621)	(21,986)	(9,875)
Loan and Lease Liability	7	0	0	0
Provisions	9	(87,501)	(114,565)	(87,501)
		(537,489)	(778,552)	(824,576)
Less: Cash Reserves	8	(534,377)	(526,122)	(537,106)
Add Back: Component of Leave Liability not Required to be funded		11,271	60,261	11,329
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		179,336	(47,621)	76,155

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$.08 M

Last Year YTD
Surplus(Deficit)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 2
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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	101,578	43.02%	▲	Some grant funding has been received in advance for budget phasing. The main grant being the Shire's MRWA Direct Grant.		
Other revenue	(32,794)	(115.64%)	▼		Various other revenue budget phasing is in advance of actual other revenue received.	
Expenditure from operating activities						
Employee costs	(77,900)	(10.67%)	▼		Various employee costs have been incurred in advance of budget phasing. Works on the Shire's rural roads being of note.	
Materials and contracts	(99,584)	(13.30%)	▼		Various material and contract expenses have been incurred in advance of budget phasing.	
Utility charges	(11,322)	(53.73%)	▼		Various utility expenses have been tracking slightly higher than budgeted amount.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,129,004)	(86.46%)	▼		LRCI program and road program funding has been budgeted to be received ahead of actual funding being received.	
Proceeds from disposal of assets	(17,500)	(100.00%)	▼		No Asset disposals processed to date.	
Payments for inventories, property, plant and equipment	770,989	53.69%	▲	Expenditure on the Shire's road capital program is a little bit behind scheduled budget phasing.		
Closing funding surplus / (deficit)	(529,458)	87.43%	▼			

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash	Cash and cash equivalents	500		500		N/A	NIL	On hand
CRC Cash on Hand	Cash and cash equivalents	100		100		N/A	NIL	On hand
Transfer Station Cash on Hand	Cash and cash equivalents	300		300		N/A	NIL	On hand
Administration Cash on Hand	Cash and cash equivalents	200		200		N/A	NIL	On hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	667,079		667,079		Bankwest	0.00%	N/A
Reserves Fund Bank	Cash and cash equivalents	0	537,106	537,106		Bankwest	0.05%	N/A
Total		668,179	537,106	1,205,286	0			
Comprising								
Cash and cash equivalents		668,179	537,106	1,205,286	0			
		668,179	537,106	1,205,286	0			

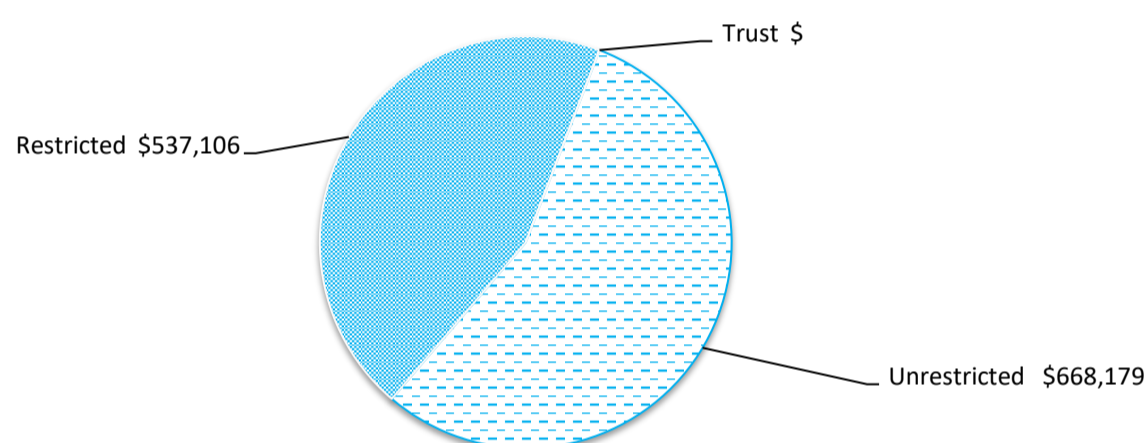
KEY INFORMATION

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 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

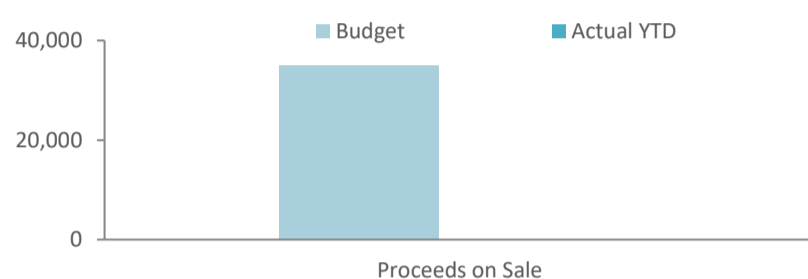
OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.137841	54	604,864	83,375	0	0	83,375	83,375.11	0	0	83,375
Special Use	0.156112	3	137,893	21,527	0	0	21,527	21,526.76	0	0	21,527
Rural Residential	0.092758	41	585,000	55,614	0	0	55,614	54,263.45	0	0	54,263
Industrial	0.078200	1	20,800	1,627	0	0	1,627	1,626.56	0	0	1,627
Unimproved value											
Rural/Mining	0.061600	133	16,220,900	999,207	0	0	999,207	999,207.44	0	0	999,207
Sub-Total		232	17,569,457	1,161,350	0	0	1,161,350	1,159,999.32	0	0	1,159,999
Minimum payment	Minimum \$										
Gross rental value											
Residential	1,204	26	49,544	31,304	0	0	31,304	31,304.00	0	0	31,304
Special Use	1,204	1	4,160	1,204	0	0	1,204	1,204.00	0	0	1,204
Rural Residential	1,204	64	416,680	78,260	0	0	78,260	77,056.00	0	0	77,056
Industrial	1,204	4	29,760	2,408	0	0	2,408	4,816.00	0	0	4,816
Unimproved value											
Rural Residential	1,204	79	9,582,000	95,116	0	0	95,116	95,116.00	1,862	0	96,978
Rural/Mining	1,204	6	165,037	7,224	0	0	7,224	7,224.00	0	0	7,224
Sub-total		180	10,247,181	215,516	0	0	215,516	216,720.00	1,862	0	218,582
		412	27,816,638	1,376,866	0	0	1,376,866	1,376,719.32	1,862	0	1,378,582
Discount							(49,000)				(43,082)
Amount from general rates							1,327,866				1,335,500
Rates Written Off							0				(8)
Ex-gratia rates	0.10224	1	35,600	3,639	0	0	3,639	3,639	0	0	3,639
Total general rates							1,331,505				1,339,131

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
103	2019 Holden Trailblazer 4x4 LTZ2.8L (CEO) - 0.WD	32,667	33,000	333	0	0	0	0	0
407	Hustler Ride-on Mower	0	2,000	2,000	0	0	0	0	0
		32,667	35,000	2,333	0	0	0	0	0



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Land held for resale - cost	200,000	200,000	0	75,542	75,542
Buildings	543,390	543,390	166,262	161,420	(4,842)
Furniture and equipment	21,000	21,000	21,000	6,523	(14,477)
Plant and equipment	127,800	127,800	65,228	0	(65,228)
Infrastructure - roads	1,479,454	1,479,454	1,183,458	421,475	(761,983)
Payments for Capital Acquisitions	2,371,644	2,371,644	1,435,948	664,959	(770,989)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,699,791	1,699,791	1,305,785	176,781	(1,129,004)
Borrowings	200,000	200,000	0	0	0
Other (disposals & C/Fwd)	35,000	35,000	17,500	0	(17,500)
Cash backed reserves					
Plant replacement reserve	54,000	54,000	0	0	0
Contribution - operations	382,853	382,853	112,663	488,179	375,516
Capital funding total	2,371,644	2,371,644	1,435,948	664,959	(770,989)

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.

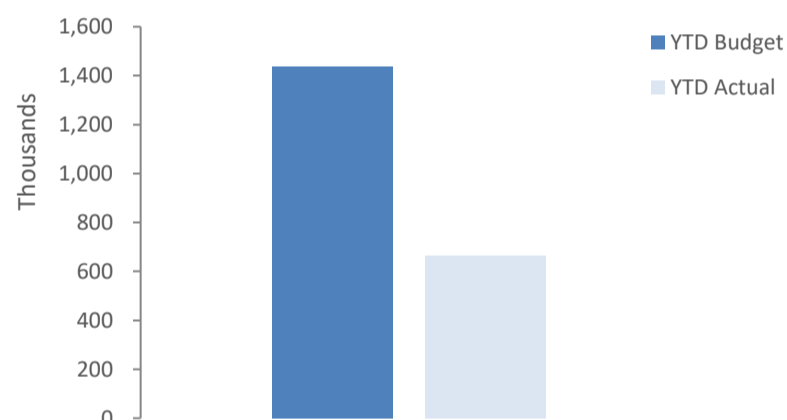
Initial recognition and measurement for assets held at cost

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.

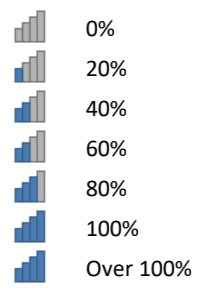
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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



Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(200,000)	(200,000)	0	(75,542)	(75,542)
Total - Other Property & Services				(200,000)	(200,000)	0	(75,542)	(75,542)
Total - Land Held for Resale				(200,000)	(200,000)	0	(75,542)	(75,542)
Buildings								
Law, Order & Public Safety								
E05109		521	LGGS - Purchase Buildings	0	0	0	(31,077)	(31,077)
E05111		521	Fire Station - New Toilet and Change Room	(121,000)	(121,000)	(80,664)	(90,080)	(9,416)
Total - Law, Order & Public Safety				(121,000)	(121,000)	(80,664)	(121,158)	(40,494)
Recreation And Culture								
E11383	WCC231	521	Wandering Community Centre Construction - Water Tanks DWER	(57,010)	(57,010)	(45,601)	(2,963)	42,638
E11383	WCC232	521	Wandering Community Centre Construction - Access Ramp to Ov.	(40,000)	(40,000)	(39,997)	(33,904)	6,093
E11383	WCC233	521	Wandering Community Centre Construction - New Veranda Gran	(140,000)	(140,000)	0	(920)	(920)
E11383	WCC234	521	Wandering Community Centre Upgrade - Ktichen Upgrade Grant	(185,380)	(185,380)	0	(2,475)	(2,475)
Total - Recreation And Culture				(422,390)	(422,390)	(85,598)	(40,262)	45,336
Total - Buildings				(543,390)	(543,390)	(166,262)	(161,420)	4,842
Plant & Equipment								
Law, Order & Public Safety								
E05350		525	Purchase Plant & Equipment	(8,000)	(8,000)	(5,328)	0	5,328
Total - Law, Order & Public Safety				(8,000)	(8,000)	(5,328)	0	5,328
Transport								
E12360		525	Purchase Plant & Equipment	(119,800)	(119,800)	(59,900)	0	59,900
Total - Transport				(119,800)	(119,800)	(59,900)	0	59,900
Total - Plant & Equipment				(127,800)	(127,800)	(65,228)	0	65,228
Furniture & Equipment								
Governance								
E04116		523	Purchase Furniture & Equipment	(17,000)	(17,000)	(17,000)	(6,523)	10,477
Total - Governance				(17,000)	(17,000)	(17,000)	(6,523)	10,477
Other Property & Services								
E14560		523	Purchase Furniture & Equipment	(4,000)	(4,000)	(4,000)	0	4,000
Total - Other Property & Services				(4,000)	(4,000)	(4,000)	0	4,000
Total - Furniture & Equipment				(21,000)	(21,000)	(21,000)	(6,523)	14,477
Infrastructure - Roads								
Transport								
E12102	RRG221	541	York Williams Rd - Sealing - SLK18.43 - 19.43	0	0	0	(1,358)	(1,358)
E12102	RRG222	541	RRG - York Williams Rd - Gravel Resheeting - SLK 19.43 - 26.71	(152,472)	(152,472)	(121,971)	(31,601)	90,370
E12102	RRG223	541	RRG - Nth Bannister Wandering Rd - Culverts - SLK 7.53 - 8.2	0	0	0	(7,081)	(7,081)
E12102	RRG224	541	RRG - Nth Wandering Rd - Failures & Reseal - SLK 8.2 - 7.53	(136,274)	(136,274)	(109,014)	(13,420)	95,594
E12102	RRG231	541	RRG - York Williams Road- Bitumen Sealing - SLK 19.43 to 21.01	(331,578)	(331,578)	(265,254)	(257,678)	7,576
E12102	RRG233	541	RRG - Kubbine Road - Gravel Resheeting - SLK 0.0 -6.16	(172,001)	(172,001)	(137,593)	(24,816)	112,777
E12103	R2R231	541	R2R - Ferguson Way - two coat seal 10/7mm aggregate	(144,721)	(144,721)	(115,764)	0	115,764
E12103	R2R232	541	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Bro	(273,163)	(273,163)	(218,521)	(35,343)	183,178
E12103	R2R233	541	R2R - Bannister Road - Selection culver widening	(23,315)	(23,315)	(18,641)	0	18,641
E12104	BS221	541	York Williams - Carabin Rd intersection	0	0	0	(12,540)	(12,540)
E12104	BS231	541	State Black Spot - Moramocking Rd - Fuller Rd Intersection	(79,500)	(79,500)	(63,590)	(37,020)	26,570
E12104	BS232	541	State Black Spot - Wandering Pingelly Rd SLK 9.54 - SLK 11.90 - St	(16,430)	(16,430)	(13,137)	0	13,137
E12105	WSFN231	541	North Bannister Wandering - Rd SLK 9.1 -22.0 - project developm	(40,000)	(40,000)	(31,993)	(364)	31,629
E12105	WSFN232	541	Wandering Narrogin Rd SLK 2.35 - 6.15 - project development fun	(10,000)	(10,000)	(7,990)	0	7,990
E12105	WSFN233	541	Wandering Pingelly Rd SLK 3.90 - 19.10 - project development fur	(100,000)	(100,000)	(79,990)	0	79,990
E12209	0015FD	541	Humes Way	0	0	0	(256)	(256)
Total - Transport				(1,479,454)	(1,479,454)	(1,183,458)	(421,475)	761,983
Total - Infrastructure - Roads				(1,479,454)	(1,479,454)	(1,183,458)	(421,475)	761,983
Grand Total				(2,371,644)	(2,371,644)	(1,435,948)	(664,959)	770,989

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments			
				Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities															
Industrial Estate Development	1		0	0	200,000	200,000	0	(18,665)	(18,665)	0	181,335	181,335	0	(2,970)	(2,970)
Total			0	0	200,000	200,000	0	(18,665)	(18,665)	0	181,335	181,335	0	(2,970)	(2,970)

All debenture repayments were financed by general purpose revenue.

New borrowings 2022-23

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Industrial Estate Development	0	200,000	WATC	Debenture	10	0	1.50	0	0	0
	0	200,000				0		0	0	0

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	11,271	53	58	5,000	0	0	0	16,324	11,329
Land & building reserve	251,084	1,174	1,283	0	0	0	0	252,258	252,366
Plant replacement reserve	163,235	764	834	25,000	0	(54,000)	0	134,999	164,069
Office equipment reserve	40,004	187	204	0	0	0	0	40,191	40,208
Fuel facility reserve	68,782	322	351	16,000	0	0	0	85,104	69,134
WSFN Funding reserve	0	0	0	40,000	0	0	0	40,000	0
	534,377	2,500	2,730	86,000	0	(54,000)	0	568,877	537,106

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 9
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
			Opening Surplus(Deficit)			(91,534)	(91,534)
				0	0	(91,534)	(91,534)

13.2 Accounts for Payment February 2023

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Alan Hart – Chief Executive Officer
Authorising Officer	Alan Hart – Chief Executive Officer
Date:	8 March 2023
Disclosure of Interest:	N/A
Attachments:	Payment Listing and Credit Card Statement February 2023
Previous Reference:	Nil

Summary:

Council to note payments of accounts as presented.

Background:

The schedule of accounts is included as an attachment for Council information.

Comment:

If you have any questions regarding payments in the listing please contact the office prior to the Council meeting.

Consultation:

There has been no consultation.

Statutory Environment:

Section 12 of the *Local Government (Financial Management) Regulations 1996* states that

- 12 (1) A list of creditors is to be compiled for each month showing –
- (a) The payee’s name;
 - (b) The amount of the payment;
 - (c) Sufficient information to identify to transaction; and
 - (d) The date of the meeting of the council to which the list is to be resented.

Policy Implications:

There are no policy implications.

Financial Implications:

There are no financial implications.

Strategic Implications:

Improve Our Financial Position

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	Improve accountability and transparency Prudently manage our financial resources to ensure value for money Reduce reliance on operational grants

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:

Simple Majority

Shire of Wandering

Certificate of Expenditure – 28 February 2023

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT7952 - EFT8038	295,235.43
Cheque	-	0
Direct Debits	DD4194.1 - DD4215.10	16,943.85
	TOTAL	\$312,179.28

to the Municipal and Trust Accounts, totalling \$312,179.28 which were submitted to each member of the Council on 16 March 2023, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Alan Hart
Chief Executive Officer

Officer Recommendation:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$312,179.28 (attached) be noted as approved for payment and credit card statement be noted.

Moved: _____ Seconded: _____

Credit Card Breakdown -January-February 2023			
Date	Supplier	Description	Amount
14/02/2023	Bank Fees	Facility Fee	\$ 99.00
09/02/2023	Aussie Broadband	Broadband Administration Building	\$ 62.71
08/02/2023	Vistaprint Australia	Signage for Flyer Box at Pumpreys Bridge	\$ 68.97
08/02/2023	Australia Post	Bulk Mail	\$ 443.00
07/02/2023	Adobe	Adobe Pro & InDesign Licencing	\$ 426.87
06/02/2023	Officeworks	Printing & Post Gen	\$ 247.00
01/02/2023	Aussie Broadband limit	Broadband Administration Building	\$ 79.00
31/01/2023	Harvey Norman Online	Samsung 427 Bottom Mount Fridge Silver	\$ 999.00
31/01/2023	Bryco Commercial	Stainless Bench	\$ 259.00
31/01/2023	Perth Commercial - Karalong Gr	Norsk Counter Display White 78ltr	\$ 892.00
30/01/2023	City Of Vincent	Parking	\$ 3.46
30/01/2023	Atlas Fuel	Fuel -	\$ 70.82
27/01/2023	Bunnings Midland	13 Dunmall - Retuculation Parts	\$ 112.91
27/01/2023	Bunnings	Garage Door Remote - 19 humes	\$ 25.90
24/01/2023	Star Car Wash	Detail Operatons Manager Vehicle	\$ 399.00
23/01/2023	Bunnings Midland	Pumpreys Bridge - Camp Area Letterbox	\$ 33.02
20/01/2023	Coles Onlint	Café Supplies - CRC	\$ 166.40
17/01/2023	Vistaprint	Signage for Flyer Box at Pumpreys Bridge	\$ 45.98
17/01/2023	Westnet	domain renewal-IT Admin	\$ 184.00
17/01/2023	Town Of Victoria Park	Parking	\$ 2.68
		Batch 4252	
		TOTAL	\$ 4,620.72

**Shire of Wandering
List of Accounts for Payments for February 2023**

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7952	10/02/2023	35 Degrees South	Cadastral Survey & new DP for Road Closure on Lots 200 & 201 Wandering Pingelly Road		(5,041.85)
4752	17/01/2023	35 Degrees South	Cadastral Survey & new DP for Road Closure on Lots 200 & 201 Wandering Pingelly Road	5041.85	
EFT7953	10/02/2023	Adrienne Yzerman Photography	Wandering Collective Sales		(48.00)
103	01/02/2023	Adrienne Yzerman Photography	Wandering Collective Sales	48.00	
EFT7954	10/02/2023	Australia Post	Envelopes & Stamps		(15.64)
1012083082	17/01/2023	Australia Post	Envelopes & 10c Stamps	15.64	
EFT7955	10/02/2023	Boddington Hardware & Newsagency	Building Maintenance		(402.75)
763527	13/12/2022	Boddington Hardware & Newsagency	Tap adapters and hose fittings for Wandering Caravan Park	357.80	
764346	19/12/2022	Boddington Hardware & Newsagency	Tap, Tap Washer Kit	44.95	
EFT7956	10/02/2023	Boddington News	Boddington News Edition #704		(9.00)
7/8	03/02/2023	Boddington News	Boddington News Edition #704	9.00	
EFT7957	10/02/2023	Business Base WA	Office Furniture		(384.00)
23033	18/01/2023	Business Base WA	Dividing Screen for TSAO desk	384.00	
EFT7958	10/02/2023	Champion Music	Australia Day Entertainment		(1,287.00)
17701	20/01/2023	Champion Music	Australia Day Entertainment	1287.00	
EFT7959	10/02/2023	Child Support Agency	Payroll deductions		(129.44)
DEDUCTION	01/02/2023	Child Support Agency	Payroll Deduction	129.44	
EFT7960	10/02/2023	CleverPatch	Craft Items		(284.78)
463034	11/11/2022	CleverPatch	Craft Items, Freight	284.78	
EFT7961	10/02/2023	Corsign WA	Signs		(470.80)
71075	12/12/2022	Corsign WA	1600x1100 White on Green Class 1 with Protective Overlay Film, 650x240 100m"Tag with Struts and POF"	470.80	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7962	10/02/2023	Focus Networks	Managed IT Services January 2023		(480.59)
12998	05/01/2023	Focus Networks	Managed Firewall Service Sonicwall TZ270 Jan 2023, SSL VPN Five Licences Monthly Jan 2023, Managed Proactive Service- Managed Computer Jan 2023, Managed Proactive Service - Server Jan 2023, Managed Proactive Service - Network Devices Jan 2023, Email Protection Service- Monthly Fee Jan 2023, Hosted Anti-Virus Corporate-Pre Computer Monthly Fee Jan 2023, DUO Multi-Factor Authentication Licence- Monthly Fee Jan 2023	480.59	
EFT7963	10/02/2023	Franco Carozzi Architects Pty Ltd	3D Design Drawings		(1,012.00)
5344	07/12/2022	Franco Carozzi Architects Pty Ltd	3D Design Drawings	1012.00	
EFT7964	10/02/2023	IT Vision	Rates Service		(2,329.25)
37981	30/12/2022	IT Vision	Rates Service 2022-2023 December 2022	2329.25	
EFT7965	10/02/2023	Jozef Majko	Payroll deductions		(600.00)
DEDUCTION	01/02/2023	Jozef Majko	Payroll Deduction	600.00	
EFT7966	10/02/2023	LGIS Risk Management	LGIS Risk Co-Ordinator Fee December 2022		(1,646.11)
156-023033	13/12/2022	LGIS Risk Management	LGIS Risk Co-Ordinator Fee December 2022	1646.11	
EFT7967	10/02/2023	LGISWA	Flu Vaxinations for Staff		(352.77)
100-150804	01/09/2022	LGISWA	Flu Vaxinations for Staff 2022	352.77	
EFT7968	10/02/2023	Liberty Rural	Fuel facility Usage 12 November 2022 - 16 January 2023		(69,087.00)
106138	12/01/2023	Liberty Rural	Diesel, ULP	69087.00	
EFT7969	10/02/2023	Local Government Professionals Australia WA	Conference Registration Fee		(1,430.00)
35069	03/02/2023	Local Government Professionals Australia WA	Registration- Alan Hart Finance Professionals Conference 2023	1430.00	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7970	10/02/2023	Market Creations	Fire Ratings Module		(825.00)
1W13-1	23/12/2022	Market Creations	Fire Ratings Module-Website	825.00	
EFT7971	10/02/2023	Mcpest Pest Control	Pest Control Services		(3,025.00)
1309	08/12/2022	Mcpest Pest Control	Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment	1374.00	
1309-1	08/12/2022	Mcpest Pest Control	Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment, Spider and Termite Treatment	1651.00	
EFT7972	10/02/2023	Metal Artwork Creations	Name Plate for council chambers		(30.80)
91724	17/01/2023	Metal Artwork Creations	Name Plate for council chambers and name badge - Karl Mickle	30.80	
EFT7973	10/02/2023	Narrogin Electrical Appliance Testing	Electrical test and tag		(1,080.00)
782	26/10/2022	Narrogin Electrical Appliance Testing	Electrical test and tag	1080.00	
EFT7974	10/02/2023	Pingelly Quality Meat	Meat for Australia Day Function		(687.57)
94	25/01/2023	Pingelly Quality Meat	Meat for Australia Day Function	687.57	
EFT7975	10/02/2023	Quest Payment Systems	Monthly maintenance fee - Fuel Facility 1 January 2023 -31 January 2023		(418.00)
21171	26/01/2023	Quest Payment Systems	Monthly maintenance fee - Fuel Facility 1 January 2023 -31 January 2023	418.00	
EFT7976	10/02/2023	RingCentral	Communications Costs January 2023		(733.36)
519626	06/01/2023	RingCentral	Phone system Administration Jan 2023, Phone system Harvest Ban Line, Phone system Council Chambers, Phone system Engineering and Works, Phone system CRC	733.36	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7977	10/02/2023	Shire of Wandering Christmas Club	Payroll deductions		(260.00)
DEDUCTION	01/02/2023	Shire of Wandering Christmas Club	Payroll Deduction	260.00	
EFT7978	10/02/2023	Shire of Wandering Petty Cash	Petty Cash - December 2022 - February 2023		(417.95)
DEC22 -FEB23	31/01/2023	Shire of Wandering Petty Cash	Milk Various Receipts, CRC Milk , Ham, Bread, Coles - Tea Bags, K Mart Kettle, K Mart Frames, Aust Post - Letter Drop Oz DAy, Cravan Park - Camp Kitchen Matches 3pk, Focus Network - Parcels, Mitre 10 - Snail Slug & Garden, Tavern - Australia Day Ice, IGA - Councillers - Refreshments, Diagnostic Path - Medical Karl Mickle, WA Police Clearance - Karl Mickle, Aust Nat - Flyers	417.95	
EFT7979	10/02/2023	Shire of Wandering Staff Lotto	Payroll deductions		(75.00)
DEDUCTION	01/02/2023	Shire of Wandering Staff Lotto	Payroll Deduction	75.00	
EFT7980	10/02/2023	Startrack Express	Miscellaneous Charges		(5.99)
6230528023029	11/01/2023	Startrack Express	Charge late payment	5.99	
EFT7981	10/02/2023	State Library of Western Australia	Freight Recoup July 2022 to December 2022		(173.54)
RI034046	23/11/2022	State Library of Western Australia	Freight Recoup July 2022 to December 2022	173.54	
EFT7982	10/02/2023	Steve Davis Builder	Construction of wandering fire station extensions		(60,000.00)
8222	08/02/2023	Steve Davis Builder	Construction of wandering fire station extensions based on design drawing and quotation	60000.00	
EFT7983	10/02/2023	Tanglefoot Winery	Refreshments for Council Chambers		(250.00)
230119	02/12/2022	Tanglefoot Winery	Refreshments for Council Chambers	250.00	
EFT7984	10/02/2023	The Lock Man Security	Repair lock to front door		(190.00)
3998073	25/01/2023	The Lock Man Security	Repair lock to front door	190.00	
EFT7985	10/02/2023	WA Contract Ranger Services	Contract Ranger Service		(574.75)
4479	24/01/2023	WA Contract Ranger Services	Contract Ranger Service Labour & travel 9 January - & 17 January 2023	574.75	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7986	10/02/2023	Wandering Brook Estate	One night accommodation		(140.00)
838	19/01/2023	Wandering Brook Estate	One night accommodation - booking error at Wandering Caravan Park-Customer Paid Shire	140.00	
EFT7987	10/02/2023	Wandering Community Fox Hunt	Donation		(300.00)
12	07/02/2023	Wandering Community Fox Hunt	Donation for Wandering Community Fox Hunt 2023	300.00	
EFT7988	10/02/2023	Wandering Tavern	Milk Order		(130.50)
28	31/01/2023	Wandering Tavern	Milk Order for Shire of Wandering January 2023	130.50	
EFT7989	10/02/2023	Yahava Koffeeworks Wholesale	Coffee for CRC		(485.40)
1-00014860	03/10/2022	Yahava Koffeeworks Wholesale	Coffee, syrup, sugar, cups, machine cleaner	56.50	
1-00015605	29/11/2022	Yahava Koffeeworks Wholesale	coffee, decaf coffee, cup lids 1000, freight	428.90	
EFT7991	24/02/2023	AMPAC	Debt collections costs		(31.70)
92158	23/01/2023	AMPAC	Debt collections costs	31.70	
EFT7992	24/02/2023	Altus Planning	January 2023		(651.75)
3033	01/02/2023	Altus Planning	January 2023,	651.75	
EFT7993	24/02/2023	Best Office Systems	Copier Contract		(287.18)
612243	25/01/2023	Best Office Systems	Copier Contract - Shire B&W copies 20 Decenber 2022 - 20 January 2023, Colour copies	212.76	
612346	30/01/2023	Best Office Systems	Copier contract - CRC, B&W Copies, Colour Copies, Echo - 75% of colour	74.42	
EFT7994	24/02/2023	Bob Waddell & Associates	Finance Assistance		(4,248.75)
2938	15/08/2022	Bob Waddell & Associates	Prepare monthly financial statements July 2022, Prepare monthly financial reports	1361.25	
3187	06/02/2023	Bob Waddell & Associates	Prepare monthly financial statements December & January 2023 Finacial Statements	1443.75	
3192	12/02/2023	Bob Waddell & Associates	Prepare monthly financial statements December & January 2023 Finacial Statements	1443.75	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT7995	24/02/2023	Boddington News	Boddington News		(18.00)
6/4	07/10/2022	Boddington News	Boddington News Edition #698	9.00	
7/22	17/02/2023	Boddington News	Boddington News Edition # 705	9.00	
EFT7996	24/02/2023	Child Support Agency	Payroll deductions		(119.36)
DEDUCTION	15/02/2023	Child Support Agency	Payroll Deduction	119.36	
EFT7997	24/02/2023	Crossman Hot Water & Plumbing	Fix water leak on solar panel		(396.00)
9219	16/01/2023	Crossman Hot Water & Plumbing	Fix water leak on solar panel	396.00	
EFT7998	24/02/2023	Department of Fire & Emergency Services	ESL Levy Council Owned Properties Option B		(910.00)
154379A	21/11/2022	Department of Fire & Emergency Services	ESL Levy Council Owned Properties Option B	910.00	
EFT7999	24/02/2023	Focus Networks	Managed IT Support		(4,011.70)
12972	04/01/2023	Focus Networks	Managed Firewall Service Sonicwall TZ270 Jan 2023, SSL VPN Five Licences Monthly, Managed Proactive Service-Managed Computer, Managed Proactive Service - Server, Managed Proactive Service - Network Devices, Email Protection Service- Monthly Fee, Hosted Anti-Virus Corporate-Pre Computer Monthly Fee, DUO Multi-Factor Authentication Licence- Monthly Fee	1746.80	
9917	19/01/2023	Focus Networks	HP Elite Pro 600 G9 Desktop computer including setup	2264.90	
EFT8000	24/02/2023	Gilbarco Veeder-Root Australia	Repairs to Fuel Station		(1,567.53)
163797	27/01/2023	Gilbarco Veeder-Root Australia	Repairs to fuel pump	1567.53	
EFT8001	24/02/2023	Great Southern Fuel Supplies	Fuel		(329.32)
101794	31/01/2023	Great Southern Fuel Supplies	WD.001 January 2023	329.32	
EFT8002	24/02/2023	Industrial Automation Group	Access cards		(880.00)
15090	15/02/2023	Industrial Automation Group	50 Access cards	880.00	
EFT8003	24/02/2023	Jozef Majko	Payroll deductions		(600.00)
DEDUCTION	15/02/2023	Jozef Majko	Payroll Deduction	600.00	
EFT8004	24/02/2023	Larrikin House Pty Ltd	Library Books		(72.50)
121406	25/10/2022	Larrikin House Pty Ltd	Library Books	72.50	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8005	24/02/2023	M2 Technology Group	Onhold Messages, After Hours and Seasonal Messages		(330.00)
107769	03/01/2023	M2 Technology Group	Quarterly Fee-Onhold Messages, After Hours and Seasonal Messages	330.00	
EFT8006	24/02/2023	MJ & C Cornish	Hire Excavator		(9,240.00)
256	15/02/2023	MJ & C Cornish	Hire Excavator	9240.00	
EFT8007	24/02/2023	Mcleods	Fire break Esement		(126.29)
45059	29/08/2022	Mcleods	Fire break Esement - lot 97 echidna wandering	126.29	
EFT8008	24/02/2023	Metal Artwork Creations	Name plate for Citizen of the Year Award board - Jacquie Cornish (plus postage)		(15.84)
92044	31/01/2023	Metal Artwork Creations	Name plate for Citizen of the Year Award board - Jacquie Cornish (plus postage)	15.84	
EFT8009	24/02/2023	Narrogin Whitford Fertilisers	Oval/Parks and Garden Maintenance		(522.50)
10094	09/02/2023	Narrogin Whitford Fertilisers	Turf mix fertiliser	522.50	
EFT8010	24/02/2023	Perfect Computer Solutions	Monthly IT maintenance 31 August 2022 & 1 Septembter 2022		(552.50)
27477	06/09/2022	Perfect Computer Solutions	Monthly IT maintenance 31 August & 1 September 2022,	340.00	
27522	29/09/2022	Perfect Computer Solutions	Monthly IT maintenance/Labour 28 September 2022, Monthly fee 28 September 2022	212.50	
EFT8011	24/02/2023	Resonline	Online booking system fee - Caravan Park		(242.00)
152147	31/01/2023	Resonline	Online booking system fee - Caravan Park January 23,	242.00	
EFT8012	24/02/2023	Rynat Industries Australia	B - 274 Toilet roll Holder		(82.23)
52867	02/02/2023	Rynat Industries Australia	B - 274 Toilet roll Holder	82.23	
EFT8013	24/02/2023	Scavenger Fire Safety	Assortment of fire PPE gear		(258.50)
17004	01/02/2023	Scavenger Fire Safety	Assortment of fire PPE gear	258.50	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8014	24/02/2023	Sherrin Rentals	Hire 12 tonne vibe roller		(4,554.00)
5183007	31/01/2023	Sherrin Rentals	Hire 12 tonne vibe roller, Hire 12 tonne vibe roller, Hire 12 tonne vibe roller	4554.00	
EFT8015	24/02/2023	Shire of Wandering Christmas Club	Payroll deductions		(260.00)
DEDUCTION	15/02/2023	Shire of Wandering Christmas Club	Payroll Deduction	260.00	
EFT8016	24/02/2023	Shire of Wandering Staff Lotto	Payroll deductions		(80.00)
DEDUCTION	15/02/2023	Shire of Wandering Staff Lotto	Payroll Deduction	80.00	
EFT8017	24/02/2023	Startrack Express	Freight - library books		(396.06)
6230528023032	08/02/2023	Startrack Express	Freight - library books, Freight Admin	396.06	
EFT8018	24/02/2023	The Workwear Group	Councillors Shirts		(164.85)
14273490	24/08/2022	The Workwear Group	Councillors Shirts	54.95	
14288963	30/08/2022	The Workwear Group	Councillors Shirts	54.95	
14501757	02/12/2022	The Workwear Group	Councillors Shirts	54.95	
EFT8019	24/02/2023	Traffic Force	Annual Generic TMP Review		(415.80)
32147	13/01/2023	Traffic Force	Annual Generic TMP Review	415.80	
EFT8020	24/02/2023	WD Auto Repairs	Plant Repairs		(4,234.31)
994	31/01/2023	WD Auto Repairs	1500hr Service of Grader PG3	3236.07	
1010	07/02/2023	WD Auto Repairs	Isuzu Prime Mover service	998.24	
EFT8021	24/02/2023	Wandering Tavern	Councillor's Meals		(269.40)
29	16/02/2023	Wandering Tavern	Councillor's Meals	269.40	
EFT8022	24/02/2023	Western Power	Subdivision Energisation		(83,095.93)
650150	23/02/2023	Western Power	Subdivision Energisation	50452.21	
650151	23/02/2023	Western Power	Recovery of Tax on Gifted Assets	32643.72	
EFT8028	10/02/2023	DOT Licencing	Department of Transport Payments		(3,459.15)
WADO10022023	10/02/2023	DOT Licencing	Transport WADO 10 February 2023,	3459.15	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8029	10/02/2023	Pivotel	Satellite Sleeves Bushfire radios - September 2022		(60.00)
40054011	08/02/2023	Pivotel	Satellite Sleeves Bushfire radios February 2023	60.00	
EFT8030	10/02/2023	Synergy	Electricity Charges		(4,829.26)
2053720023	07/02/2023	Synergy	Depot Usage 12 November 2022 - 16 January 2023	705.89	
2061716749	07/02/2023	Synergy	Fuel facility Usage 12 November 2022 - 16 January 2023	293.74	
2017743196	07/02/2023	Synergy	Administration Office Usage 12 November 2022 - 16 January 2023	526.30	
2025739214	07/02/2023	Synergy	CRC & public conveniences CRC 12 November 2022 - 16 January 2023, Public conveniences	413.57	
2061719904	09/02/2023	Synergy	Caravan Park & Fire Station Caravan Park 12 November 2022 - 16 January 2023, Fire Station	1294.43	
2097685857	09/02/2023	Synergy	Community Centre Usage 12 November 2022 - 16 January 2023	688.34	
2017745961	09/02/2023	Synergy	31 Dunmall Dr Usage 12 November 2022 - 16 January 2023	660.31	
2073716381	09/02/2023	Synergy	19 Humes Wy Usage 12 November 2022 - 16 January 2023	246.68	
EFT8031	17/02/2023	DOT Licencing	Department of Transport Payments		(5,611.80)
WADO17022023	17/02/2023	DOT Licencing	Transport WADO 17 February 2023	5611.80	
EFT8032	17/02/2023	Water Corporation	Water Use and Chages		(297.44)
137	19/01/2023	Water Corporation	Standpipe Water use 21 December 2022 - 18 January 2023	297.44	
EFT8033	24/02/2023	Bankwest	Credit Card		(4,620.72)
21FEB2023	21/02/2023	Bankwest	Credit Card Payment 14 January 2023 - 14 February 2023	4620.72	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8034	24/02/2023	DOT Licencing	Department of Transport Payments		(1,397.70)
WADO24022023	23/02/2023	DOT Licencing	Transport WADO 24 February 2023	1397.70	
EFT8035	24/02/2023	Synergy	Electricity Charges		(790.03)
2029744962	01/02/2023	Synergy	Street lighting Usage 25 December 2022 - 24 January 2023	790.03	
EFT8036	28/02/2023	ClickSuper	Transaction fee 28 February 2023		(11.00)
DD23011433	17/02/2023	ClickSuper	Transaction fee 28 February 2023,	11.00	
EFT8037	28/02/2023	DOT Licencing	Department of Transport Payments		(139.25)
BS172	28/02/2023	DOT Licencing	Transport WADO28022023	139.25	
EFT8038	28/02/2023	Telstra	Tims Messaging Councillors / Fire Control		(241.24)
311FEB23	07/02/2023	Telstra	Tims Messaging, Councillors, Fire Control, Fuel facility	241.24	
DD4194.1	01/02/2023	Macquarie Super	Superannuation contributions		(129.47)
SUPER	01/02/2023	Macquarie Super	Payroll Deduction	129.47	
DD4194.2	01/02/2023	HESTA	Superannuation contributions		(343.85)
SUPER	01/02/2023	HESTA	Payroll Deduction	343.85	
DD4194.3	01/02/2023	Aware Super	Superannuation contributions		(4,051.34)
DEDUCTION	01/02/2023	Aware Super	Payroll Deduction	698.35	
SUPER	01/02/2023	Aware Super	Payroll Deduction	3352.99	
DD4194.4	01/02/2023	ANZ OnePath Masterfund	Superannuation contributions		(258.58)
DEDUCTION	01/02/2023	ANZ OnePath Masterfund	Payroll Deduction	63.07	
SUPER	01/02/2023	ANZ OnePath Masterfund	Payroll Deduction	195.51	
DD4194.5	01/02/2023	Australian Super	Superannuation contributions		(618.19)
DEDUCTION	01/02/2023	Australian Super	Payroll Deduction	150.78	
SUPER	01/02/2023	Australian Super	Payroll Deduction	467.41	
DD4194.6	01/02/2023	HostPlus Super Fund	Superannuation contributions		(249.36)
DEDUCTION	01/02/2023	HostPlus Super Fund	Payroll Deduction	60.82	
SUPER	01/02/2023	HostPlus Super Fund	Payroll Deduction	188.54	
DD4194.7	01/02/2023	MLC Masterkey	Superannuation contributions		(181.13)
DEDUCTION	01/02/2023	MLC Masterkey	Payroll Deduction	44.18	
SUPER	01/02/2023	MLC Masterkey	Payroll Deduction	136.95	

Shire of Wandering
List of Accounts for Payments for February 2023

Chq/EFT	Date	Name	Description	Amount	Amount
DD4194.8	01/02/2023	CBUS	Superannuation contributions		(207.01)
SUPER	01/02/2023	CBUS	Payroll Deduction	207.01	
DD4194.9	01/02/2023	Prime Super	Superannuation contributions		(237.47)
SUPER	01/02/2023	Prime Super	Payroll Deduction	237.47	
DD4215.1	15/02/2023	Macquarie Super	Superannuation contributions		(107.78)
SUPER	15/02/2023	Macquarie Super	Payroll Deduction	107.78	
DD4215.2	15/02/2023	HESTA	Superannuation contributions		(188.98)
SUPER	15/02/2023	HESTA	Payroll Deduction	188.98	
DD4215.3	15/02/2023	Aware Super	Superannuation contributions		(4,910.52)
DEDUCTION	15/02/2023	Aware Super	Payroll Deduction	898.35	
SUPER	15/02/2023	Aware Super	Payroll Deduction	4012.17	
DD4215.4	15/02/2023	ANZ OnePath Masterfund	Superannuation contributions		(313.82)
DEDUCTION	15/02/2023	ANZ OnePath Masterfund	Payroll Deduction	76.54	
SUPER	15/02/2023	ANZ OnePath Masterfund	Payroll Deduction	237.28	
DD4215.5	15/02/2023	Australian Super	Superannuation contributions		(618.19)
DEDUCTION	15/02/2023	Australian Super	Payroll Deduction	150.78	
SUPER	15/02/2023	Australian Super	Payroll Deduction	467.41	
DD4215.6	15/02/2023	HostPlus Super Fund	Superannuation contributions		(249.36)
DEDUCTION	15/02/2023	HostPlus Super Fund	Payroll Deduction	60.82	
SUPER	15/02/2023	HostPlus Super Fund	Payroll Deduction	188.54	
DD4215.7	15/02/2023	MLC Masterkey	Superannuation contributions		(226.41)
DEDUCTION	15/02/2023	MLC Masterkey	Payroll Deduction	55.22	
SUPER	15/02/2023	MLC Masterkey	Payroll Deduction	171.19	
DD4215.8	15/02/2023	CBUS	Superannuation contributions		(172.00)
SUPER	15/02/2023	CBUS	Payroll Deduction	172.00	
DD4215.9	15/02/2023	Prime Super	Superannuation contributions		(237.47)
SUPER	15/02/2023	Prime Super	Payroll Deduction	237.47	

**Shire of Wandering
List of Accounts for Payments for February 2023**

Chq/EFT	Date	Name	Description	Amount	Amount
DD4222.1	03/02/2023	DOT Licencing	Department of Transport Payments		(2,230.65)
03022023	03/02/2023	DOT Licencing	Transport WADO03022023	2230.65	
DD4222.2	03/02/2023	Telstra	Telecommunications Charges		(1,000.00)
974656401-4	02/02/2023	Telstra	Admin office, Admin office, Admin office, Admin iPad, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding, Internet - 13 Dunmall DR	1000.00	
DD4194.10	01/02/2023	AMP Superannuation Savings Trust	Superannuation contributions		(198.16)
SUPER	01/02/2023	AMP Superannuation Savings Trust	Payroll Deduction	198.16	
DD4215.10	15/02/2023	AMP Superannuation Savings Trust	Superannuation contributions		(198.16)
SUPER	15/02/2023	AMP Superannuation Savings Trust	Payroll Deduction	198.16	
1000116	10/02/2023	ClickSuper	Transaction fee September 2022		(15.95)
DD22090586	19/10/2022	ClickSuper	Transaction fee, September 2022	15.95	
Total					(312,179.28)

**Shire of Wandering
List of Accounts for Payments for February 2023**

Chq/EFT	Date	Name	Description	Amount	Amount
DD4222.1	03/02/2023	DOT Licencing	Department of Transport Payments		(2,230.65)
03022023	03/02/2023	DOT Licencing	Transport WADO03022023	2230.65	
DD4222.2	03/02/2023	Telstra	Usage charges to 10 January 2023		(1,000.00)
974656401-4	02/02/2023	Telstra	Admin office, Admin office, Admin office, Admin iPad, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding, Internet - 13 Dunmall DR	1000.00	
DD4194.10	01/02/2023	AMP Superannuation Savings Trust	Superannuation contributions		(198.16)
SUPER	01/02/2023	AMP Superannuation Savings Trust	Payroll Deduction	198.16	
DD4215.10	15/02/2023	AMP Superannuation Savings Trust	Superannuation contributions		(198.16)
SUPER	15/02/2023	AMP Superannuation Savings Trust	Payroll Deduction	198.16	
1000116	10/02/2023	ClickSuper	Transaction fee September 2022		(15.95)
DD22090586	19/10/2022	ClickSuper	Transaction fee, September 2022	15.95	
Total					(312,179.28)

13.3 2021/22 Annual Report

File Reference:	14.145.14512
Author:	N/A
Authorising Officer	N/A
Date:	9 March 2023
Disclosure of Interest:	Nil
Attachments:	2021/22 Annual Report (under separate cover)
Previous Reference:	N/A

Summary:

For Council to adopt the Annual Report for the Year Ended 30th June 2022

Background:

Council is required to accept the Annual Report to enable it to be available for the Annual Electors Meeting each year.

The Local Government Act 1995 requires Council to accept the Annual Report no later than 31 December each year or no later than two months after the Auditors Report becomes available.

Comment:

In accordance with s5.53(2) of the Local Government Act 1995, it is proposed that the Annual Report 2021/22 be adopted by Council.

The Annual Report includes all of the statutory information required under the Local Government Act and Regulations, including but not limited to;

- Report from the Shire President
- Report from the CEO
- Annual Financial Reports
- Auditors Report

Section 5.27 of the Local Government Act 1995 requires that the Annual General Elector's Meeting be held on a day and a time selected by the Local Government, but no more than 56 days after the annual report is accepted.

In order to comply with its statutory obligations following the adoption of the Annual Report 2021/22, it is recommended that the Annual Meeting of Electors be held on Thursday 20th April 2022 commencing at 7.00pm at the Wandering Community Centre.

Consultation:

Council

Statutory Environment:

Sections 5.27, 5.53 – 5.55 of the Local Government Act 1995.
Section 1.7 of the Local Government Act 1995.

Policy Implications:

There are no known policy requirements in relation to this item.

Financial Implications:

There are no known financial implications in relation to this item

**Strategic Implications:
Provide Strong Leadership**

Our Goals	Our Strategies
A Well informed Community	Foster Opportunities for connectivity between Council and the Community

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

N/A

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council:

1. **Accepts the Annual Report 2021-2022, in accordance with Section 5.53 and 5.41(1) of the Local Government Act 1995, as shown in the attachment to this agenda, subject to any minor information, typographical and legislative corrections being included in the final document.**
2. **Holds the Annual Electors Meeting commencing at 7.00pm on Thursday 20th April 2022 at the Wandering Community Centre and that it be advertised in accordance with Section 5.27 of the Local Government Act 1995.**

Moved: _____

Seconded: _____

13.4 2021/22 Annual Financial Statements

File Reference:	14.145.14512
Author:	Alan Hart-Chief Executive Officer
Authorising Officer	Alan Hart-Chief Executive Officer
Date:	08/03/23
Disclosure of Interest:	Nil
Attachments:	2021/22 Annual Financial Report 2021/22 Independent Auditors Report
Previous Reference:	N/A

Summary:

For Council to adopt the Annual Financial Statements and the Auditors Report for the Year Ended 30th June 2022

Background:

The Shire's Auditors, Office of the Auditor General, have audited the 2021/22 Annual Financial Statements and have provided an Independent Auditors Report as required under the relevant provisions of the Local Government Act (1995) as amended. The Audit Report and Annual Financial Statements are presented to Council for adoption.

Comment:

The audit for the 2021/22 financial year has been completed and provides an overview of the financial activities of the Shire for the 2021/22 financial year.

Presented as attachments to this report are the following documents;

- Annual Financial Report
- Auditors Report

The Shire has received a management report, in addition to the above documents, this report will be referred to the audit committee for their consideration prior to it being presented to Council in accordance with the Act.

Consultation:

Office of Auditor General

Statutory Environment:

Local Government Act (1995) Section 7.12(A)
Local Government (Audit) Regulations 1996 Regulation 16
Local Government (Financial Management) Regulations 1996

Policy Implications:

As per significant accounting policies

Financial Implications:

As per the Annual Financial Report

**Strategic Implications:
Improve our Financial Position**

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	Improve accountability and transparency Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs Prudently manage our financial resources to ensure value for money Reduce reliance on operational grants

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

N/A.

Voting Requirements:

Simple Majority

Officer Recommendation:

That Council accept the Audited Financial Statements for the financial year ended 30th June 2022 in Accordance with Section 5.55 of the Local Government Act (1995) as amended.

Moved: _____

Seconded: _____

SHIRE OF WANDERING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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COMMUNITY VISION

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

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

Principal place of business:
22 Watts Street
WANDERING WA 6308



**SHIRE OF WANDERING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The attached financial report of the Shire of Wandering for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Wandering at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 28th day of February 2023



Chief Executive Officer

Alan Hart

Name of Chief Executive Officer

SHIRE OF WANDERING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	21(c),2(a)	1,211,613	1,208,054	1,101,341
Operating grants, subsidies and contributions	2(a)	976,553	797,010	826,746
Fees and charges	20(c),2(a)	778,875	734,530	560,013
Interest earnings	2(a)	8,067	12,700	11,201
Other revenue	2(a)	91,419	35,810	30,894
		3,066,527	2,788,104	2,530,195
Expenses				
Employee costs		(1,453,833)	(1,229,545)	(1,226,226)
Materials and contracts		(982,076)	(975,640)	(936,919)
Utility charges		(42,416)	(50,120)	(47,004)
Depreciation	9(a)	(1,233,565)	(1,123,080)	(1,166,417)
Finance costs	2(b)	0	(2,970)	0
Insurance		(80,661)	(84,120)	(77,405)
Other expenditure	2(b)	(66,791)	(37,400)	(49,811)
		(3,859,342)	(3,502,875)	(3,503,782)
		(792,815)	(714,771)	(973,587)
Capital grants, subsidies and contributions	2(a)	1,198,980	957,245	1,142,720
Profit on asset disposals	9(b)	9,598	14,700	8,182
Loss on asset disposals	9(b)	(4,316)	0	(92,623)
Fair value adjustments to financial assets at fair value through profit or loss		999	0	935
		1,205,261	971,945	1,059,214
Net result for the period	20(b)	412,446	257,174	85,627
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	(68,931)	0	1,442,382
Total other comprehensive income for the period	13	(68,931)	0	1,442,382
Total comprehensive income for the period		343,515	257,174	1,528,009

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



**SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,045,333	841,093
Trade and other receivables	5	131,244	67,643
Inventories	6	64,203	74,270
TOTAL CURRENT ASSETS		1,240,780	983,006
NON-CURRENT ASSETS			
Trade and other receivables	5	2,675	1,251
Other financial assets	4	19,451	18,452
Property, plant and equipment	7	7,426,031	7,320,571
Infrastructure	8	51,611,213	51,567,956
TOTAL NON-CURRENT ASSETS		59,059,370	58,908,230
TOTAL ASSETS		60,300,150	59,891,236
CURRENT LIABILITIES			
Trade and other payables	10	165,342	203,312
Other liabilities	11	285,497	217,439
Employee related provisions	12	87,500	81,180
TOTAL CURRENT LIABILITIES		538,339	501,931
NON-CURRENT LIABILITIES			
Employee related provisions	12	72,725	43,734
TOTAL NON-CURRENT LIABILITIES		72,725	43,734
TOTAL LIABILITIES		611,064	545,665
NET ASSETS		59,689,086	59,345,571
EQUITY			
Retained surplus		20,709,332	20,305,298
Reserve accounts	24	534,379	525,967
Revaluation surplus	13	38,445,375	38,514,306
TOTAL EQUITY		59,689,086	59,345,571

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



**SHIRE OF WANDERING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		20,357,634	388,004	37,071,924	57,817,562
Comprehensive income for the period					
Net result for the period		85,627	0	0	85,627
Other comprehensive income for the period	13	0	0	1,442,382	1,442,382
Total comprehensive income for the period		85,627	0	1,442,382	1,528,009
Transfers from reserves	24	300,292	(300,292)	0	0
Transfers to reserves	24	(438,255)	438,255	0	0
Balance as at 30 June 2021		20,305,298	525,967	38,514,306	59,345,571
Comprehensive income for the period					
Net result for the period		412,446	0	0	412,446
Other comprehensive income for the period	13	0	0	(68,931)	(68,931)
Total comprehensive income for the period		412,446	0	(68,931)	343,515
Transfers from reserves	24	165,820	(165,820)	0	0
Transfers to reserves	24	(174,232)	174,232	0	0
Balance as at 30 June 2022		20,709,332	534,379	38,445,375	59,689,086

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



**SHIRE OF WANDERING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,201,561	1,208,054	1,086,117
Operating grants, subsidies and contributions		932,798	609,763	778,862
Fees and charges		940,159	734,530	560,013
Interest received		8,067	12,700	11,201
Goods and services tax received		238,999	97,564	285,291
Other revenue		91,419	35,810	30,894
		3,413,002	2,698,421	2,752,378
Payments				
Employee costs		(1,410,846)	(1,243,545)	(1,248,180)
Materials and contracts		(1,258,084)	(930,640)	(1,171,213)
Utility charges		(42,416)	(50,120)	(47,004)
Finance costs		(9,788)	(2,970)	0
Insurance paid		(80,661)	(84,120)	(77,405)
Goods and services tax paid		(161,284)	(97,564)	(15,648)
Other expenditure		(66,791)	(37,400)	(49,811)
		(3,029,869)	(2,446,359)	(2,609,261)
Net cash provided by (used in) operating activities	14(b)	383,133	252,062	143,117
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale		0	(200,000)	0
Payments for purchase of property, plant & equipment	7(a)	(518,401)	(460,090)	(621,606)
Payments for construction of infrastructure	8(a)	(1,008,216)	(1,044,570)	(1,258,152)
Non-operating grants, subsidies and contributions		1,267,038	957,245	850,699
Proceeds from sale of property, plant & equipment	9(b)	80,686	124,000	292,778
Net cash provided by (used in) investing activities		(178,893)	(623,415)	(736,281)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	0	(18,665)	0
Proceeds from new borrowings	23(a)	0	200,000	0
Net cash provided by (used in) financing activities		0	181,335	0
Net increase (decrease) in cash held		204,240	(190,018)	(593,164)
Cash at beginning of year		841,093	842,309	1,434,257
Cash and cash equivalents at the end of the year	14(a)	1,045,333	652,291	841,093

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



**SHIRE OF WANDERING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	22(b)	15,352	173,709	418,979
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	21(b)	3,326	3,200	3,139
Operating grants, subsidies and contributions		976,553	797,010	826,746
Fees and charges		778,875	734,530	560,013
Interest earnings		8,067	12,700	11,201
Other revenue		91,419	35,810	30,894
Profit on asset disposals	9(b)	9,598	14,700	8,182
Fair value adjustments to financial assets at fair value through profit or loss		999	0	935
		1,868,837	1,597,950	1,441,110
Expenditure from operating activities				
Employee costs		(1,453,833)	(1,229,545)	(1,226,226)
Materials and contracts		(982,076)	(975,640)	(936,919)
Utility charges		(42,416)	(50,120)	(47,004)
Depreciation		(1,233,565)	(1,123,080)	(1,166,417)
Finance costs		0	(2,970)	0
Insurance		(80,661)	(84,120)	(77,405)
Other expenditure		(66,791)	(37,400)	(49,811)
Loss on asset disposals	9(b)	(4,316)	0	(92,623)
		(3,863,658)	(3,502,875)	(3,596,405)
Non-cash amounts excluded from operating activities	22(a)	1,205,879	1,094,380	1,235,689
Amount attributable to operating activities		(788,942)	(810,545)	(919,606)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,198,980	957,245	1,142,720
Proceeds from disposal of assets	9(b)	80,686	124,000	292,778
Purchase of property, plant and equipment	7(a)	(518,401)	(460,090)	(621,606)
Purchase and construction of infrastructure	8(a)	(1,008,216)	(1,044,570)	(1,258,152)
Payments for land held for resale		0	(200,000)	0
Amount attributable to investing activities		(246,951)	(623,415)	(444,260)
FINANCING ACTIVITIES				
Repayment of borrowings	23(a)	0	(18,665)	0
Proceeds from borrowings	23(a)	0	200,000	0
Transfers to reserves (restricted assets)	24	(174,232)	(173,988)	(438,255)
Transfers from reserves (restricted assets)	24	165,820	48,050	300,292
Amount attributable to financing activities		(8,412)	55,397	(137,963)
Surplus/(deficit) before imposition of general rates		(1,028,953)	(1,204,854)	(1,082,850)
Total amount raised from general rates	21(a)	1,208,287	1,204,854	1,098,202
Surplus/(deficit) after imposition of general rates	22(b)	179,334	0	15,352

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



**SHIRE OF WANDERING
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report 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 6.42(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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.

Judgements and estimates

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

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

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

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

2. REVENUE AND EXPENSES

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	42 Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
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	None	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,211,613	0	1,211,613
Operating grants, subsidies and contributions	976,553	0	0	0	976,553
Fees and charges	771,584	0	7,291	0	778,875
Interest earnings	241	0	7,826	0	8,067
Other revenue	0	0	0	91,419	91,419
Non-operating grants, subsidies and contributions	0	1,198,980	0	0	1,198,980
Total	1,748,378	1,198,980	1,226,730	91,419	4,265,507

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	1,101,341	0	1,101,341
Operating grants, subsidies and contributions	826,746	0	0	0	826,746
Fees and charges	551,045	0	8,968	0	560,013
Interest earnings	2,979	0	8,222	0	11,201
Other revenue	0	0	0	30,894	30,894
Non-operating grants, subsidies and contributions	0	1,142,720	0	0	1,142,720
Total	1,380,770	1,142,720	1,118,531	30,894	3,672,915

Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings			
Interest on reserve funds	241	2,500	802
Rates instalment and penalty interest (refer Note 21(e))	7,826	9,000	8,222
Other interest earnings	0	1,200	2,177
	8,067	12,700	11,201
(b) Expenses			
Auditors remuneration			
- Audit Services	27,400	25,000	9,017
	27,400	25,000	9,017
Finance costs			
Borrowings	23(a) 0	2,970	0
	0	2,970	0
Other expenditure			
Sundry expenses	66,791	37,400	49,811
	66,791	37,400	49,811

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	1,045,333	841,093
14(a)	1,045,333	841,093
	225,457	97,687
14(a)	819,876	743,406
	1,045,333	841,093

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 reserves, 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.

Details of restrictions on financial assets can be found at Note 14.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	42	\$
	19,451	18,452
	19,451	18,452
	19,451	18,452
	19,451	18,452

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 19 (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 and loss

The Shire classifies the following financial assets at fair value through profit and 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 not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 17.

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

	2022	2021
	\$	\$
	58,028	39,167
	72,231	28,476
	985	0
	<u>131,244</u>	<u>67,643</u>
	2,675	1,251
	<u>2,675</u>	<u>1,251</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 17.

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 value is considered immaterial.

6. INVENTORIES

Current

Fuel and materials	
Gravel	

	2022	2021
	\$	\$
	50,550	53,717
	13,653	20,553
	<u>64,203</u>	<u>74,270</u>

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year	
Inventories transferred to fixed assets during the year	
Additions to inventory	

Balance at end of year

	74,270	481,522
	781,578	(329,937)
	0	(421,950)
	(791,645)	344,635
	<u>64,203</u>	<u>74,270</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		566,000	1,393,153	1,807,854	3,767,007	46,603	1,682,890	0	5,496,500
Additions		0	0	22,789	22,789	0	598,817	0	621,606
Disposals		(30,000)	(152,280)	0	(182,280)	0	(194,939)	0	(377,219)
Revaluation increments / (decrements) transferred to revaluation surplus		492,050	123,356	826,976	1,442,382	0	0	0	1,442,382
Depreciation	9(a)	0	(24,229)	(35,297)	(59,526)	(22,812)	(202,310)	0	(284,648)
Transfers		421,950	0	0	421,950	0	0	0	421,950
Balance at 30 June 2021		1,450,000	1,340,000	2,622,322	5,412,322	23,791	1,884,458	0	7,320,571
Comprises:									
Gross balance amount at 30 June 2021		1,450,000	1,340,000	2,622,322	5,412,322	101,457	2,436,096	0	7,949,875
Accumulated depreciation at 30 June 2021		0	0	0	0	(77,666)	(551,638)	0	(629,304)
Balance at 30 June 2021		1,450,000	1,340,000	2,622,322	5,412,322	23,791	1,884,458	0	7,320,571
Additions		0	0	243,700	243,700	7,485	199,759	67,457	518,401
Disposals		0	0	0	0	0	(75,404)	0	(75,404)
Depreciation	9(a)	0	(26,800)	(52,841)	(79,641)	(13,221)	(225,655)	0	(318,517)
Transfers		0	0	(19,020)	(19,020)	0	0	0	(19,020)
Balance at 30 June 2022		1,450,000	1,313,200	2,794,161	5,557,361	18,055	1,783,158	67,457	7,426,031
Comprises:									
Gross balance amount at 30 June 2022		1,450,000	1,340,000	2,847,002	5,637,002	108,942	2,518,558	67,457	8,331,959
Accumulated depreciation at 30 June 2022		0	(26,800)	(52,841)	(79,641)	(90,887)	(735,400)	0	(905,928)
Balance at 30 June 2022		1,450,000	1,313,200	2,794,161	5,557,361	18,055	1,783,158	67,457	7,426,031

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market cost	Independent valuation	June 2021	Unobservable inputs for assets and liabilities
Buildings - non-specialised	Level 2	Market cost	Independent valuation	June 2021	Unobservable inputs for assets and liabilities
Buildings - specialised	Level 3	Replacement cost	Independent valuation	June 2021	Unobservable inputs for assets and liabilities
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					
Furniture and equipment		Deemed cost	Deemed cost	June 2019	Purchase cost
Plant and equipment		Deemed cost	Deemed cost	June 2019	Purchase cost

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Infrastructure - roads	Infrastructure - bridges	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - recreation	Infrastructure - other	Total Infrastructure
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		35,543,962	10,101,360	3,599,178	195,140	1,151,182	600,751	51,191,573
Additions		760,152	498,000	0	0	0	0	1,258,152
Depreciation	9(a)	(527,668)	(211,348)	(74,615)	(10,784)	(33,735)	(23,619)	(881,769)
Balance at 30 June 2021		35,776,446	10,388,012	3,524,563	184,356	1,117,447	577,132	51,567,956
Comprises:								
Gross balance at 30 June 2021		37,243,098	11,065,365	3,730,758	215,696	1,265,600	673,537	54,194,054
Accumulated depreciation at 30 June 2021		(1,466,652)	(677,353)	(206,237)	(31,340)	(148,153)	(96,405)	(2,626,140)
Balance at 30 June 2021		35,776,446	10,388,012	3,524,563	184,356	1,117,447	577,132	51,567,956
Additions		1,008,216	0	0	0	0	0	1,008,216
Revaluation increments / (decrements) transferred to revaluation surplus		0	0	0	0	46,638	(115,569)	(68,931)
Depreciation	9(a)	(550,473)	(221,307)	(74,615)	(10,785)	(33,605)	(24,263)	(915,048)
Transfers		0	0	0	0	19,020		19,020
Balance at 30 June 2022		36,234,189	10,166,705	3,449,948	173,571	1,149,500	437,300	51,611,213
Comprises:								
Gross balance at 30 June 2022		38,251,314	11,065,365	3,730,758	215,696	1,755,900	574,700	55,593,733
Accumulated depreciation at 30 June 2022		(2,017,125)	(898,660)	(280,810)	(42,125)	(606,400)	(137,400)	(3,982,520)
Balance at 30 June 2022		36,234,189	10,166,705	3,449,948	173,571	1,149,500	437,300	51,611,213

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - recreation	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Unobservable inputs for assets and liabilities
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2022	Unobservable inputs for assets and liabilities

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

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	7(a)	26,800	62,870	24,229
Buildings - specialised	7(a)	52,841	0	35,297
Furniture and equipment	7(a)	13,221	25,160	22,812
Plant and equipment	7(a)	225,655	164,490	202,310
Infrastructure - roads	8(a)	550,473	800,000	527,668
Infrastructure - bridges	8(a)	221,307	0	211,348
Infrastructure - drainage	8(a)	74,615	0	74,615
Infrastructure - footpaths	8(a)	10,785	10,980	10,784
Infrastructure - recreation	8(a)	33,605	34,800	33,735
Infrastructure - other	8(a)	24,263	24,780	23,619
		1,233,565	1,123,080	1,166,417

Depreciation rates

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

Asset Class	Useful life
Buildings	40 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	3 to 10 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	20-50 years
- asphalt surfaces	15-20 years
Gravel roads formation pavement	15-25 years
Footpaths - slab	not depreciated
Sewerage piping	50 years
Water supply piping and drainage systems	20 years
Recreation assets	100 years
Other assets	50 years
Bridges	4 to 50 years

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	30,000	30,000	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	152,280	108,829	0	(43,451)
Plant and equipment	75,404	80,686	9,598	(4,316)	109,300	124,000	14,700	0	194,939	153,949	8,182	(49,172)
	75,404	80,686	9,598	(4,316)	109,300	124,000	14,700	0	377,219	292,778	8,182	(92,623)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Transport				
Mitsubishi Pajero Sport GLX (102)	17,856	27,454	9,598	0
Isuzu Giga CXZ Prime Mover Fit (316)	57,548	53,232	0	(4,316)
	75,404	80,686	9,598	(4,316)

9. 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, where applicable, 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.

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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

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. This process is considered to be in accordance with *Local Government (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 assets 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.

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 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.

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) 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 and in Note

**SHIRE OF WANDERING
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10. TRADE AND OTHER PAYABLES

Current

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

	2022	2021
	\$	\$
	112,287	146,563
	10,233	0
	26,201	18,525
	16,621	28,436
	0	9,788
	165,342	203,312

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

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

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2022	2021
	\$	\$
Contract liabilities	11,460	11,460
Capital grant/contributions liabilities	274,037	205,979
	<u>285,497</u>	<u>217,439</u>
Opening balance	11,460	0
Additions	0	11,460
Revenue from contracts with customers included as a contract liability at the start of the period	(11,460)	0
	<u>11,460</u>	<u>11,460</u>
Opening balance	205,979	0
Additions	274,037	205,979
Revenue from capital grant/contributions held as a liability at the start of the period	(205,979)	0
	<u>274,037</u>	<u>205,979</u>
Less than 1 year	274,037	205,979
	<u>274,037</u>	<u>205,979</u>

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

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 the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values 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 19(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
	76,983	65,168
	10,517	16,012
	<u>87,500</u>	<u>81,180</u>
	72,725	43,734
	<u>72,725</u>	<u>43,734</u>
	<u>160,225</u>	<u>124,914</u>

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2022	2021
	\$	\$
	66,621	38,412
	93,604	86,502
	<u>160,225</u>	<u>124,914</u>

Expected reimbursements of employee related provisions from other WA local governments.

(23,973)

(45,587)

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF WANDERING
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FOR THE YEAR ENDED 30 JUNE 2022**

13. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - PPE & Other	3,499,207	0	0	0	3,499,207	2,056,825	1,442,382	1,442,382	3,499,207
Revaluation surplus - Infrastructure	35,015,099	46,638	(115,569)	(68,931)	34,946,168	35,015,099	0	0	35,015,099
	38,514,306	46,638	(115,569)	(68,931)	38,445,375	37,071,924	1,442,382	1,442,382	38,514,306

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
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Cash and cash equivalents	3	1,045,333	652,291	841,093
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Restrictions

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	819,876	651,905	743,406
		819,876	651,905	743,406

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	24	534,379	651,905	525,967
Contract liabilities and capital grant contributions	11	285,497		217,439
Total restricted financial assets		819,876	651,905	743,406

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		412,446	257,174	85,627
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Non-cash items:

Adjustments to fair value of financial assets at fair value through profit and loss		(999)	0	(935)
Depreciation/amortisation		1,233,565	1,123,080	1,166,417
(Profit)/loss on sale of asset		(5,282)	(14,700)	84,441
Transfer on inventory to fixed assets			0	(421,950)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(65,025)	0	(26,108)
(Increase)/decrease in inventories		10,067	20,000	407,252
Increase/(decrease) in trade and other payables		(37,970)	25,000	53,979
Increase/(decrease) in employee related provisions		35,311	(14,000)	(25,886)
Increase/(decrease) in other liabilities		68,058	(187,247)	(329,021)
Non-operating grants, subsidies and contributions		(1,267,038)	(957,245)	(850,699)
Net cash provided by/(used in) operating activities		383,133	252,062	143,117

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit		5,000		5,000
Credit card balance at balance date		(2,186)		(1,729)
Total amount of credit unused		2,814		3,271

**SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

15. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	0	122,789
	0	122,789
Payable:		
- not later than one year	0	122,789

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Shire President - Cr Ian Turton			
President's annual allowance	5,959	5,959	5,959
Meeting attendance fees	3,553	3,553	3,553
Other expenses	0	0	571
Annual allowance for ICT expenses	1,050	1,050	1,050
	10,562	10,562	11,133
Shire Deputy President (to October 2021) - Graeme Parsons			
Deputy President's annual allowance	0	508	508
Meeting attendance fees	3,553	3,553	3,553
Other expenses	420	0	1,157
Annual allowance for ICT expenses	1,050	1,050	1,050
	5,023	5,111	6,268
Shire Deputy President (from October 2021) - Cr Paul Treasure			
Deputy President's annual allowance	254	0	0
Meeting attendance fees	3,553	3,553	3,553
Other expenses	0	0	1,157
ICT expenses	0	0	0
Annual allowance for ICT expenses	1,050	1,050	1,050
	4,857	4,603	5,760
Elected member - Cr Brendan Whitely (Elected to October 2021)			
Meeting attendance fees	888	3,553	3,553
Other expenses	0	0	571
Annual allowance for ICT expenses	263	1,050	1,050
	1,151	4,603	5,174
Elected member - Cr Judith Price (Elected to October 2021)			
Meeting attendance fees	888	3,553	3,553
Other expenses	0	0	749
Annual allowance for ICT expenses	263	1,050	1,050
Travel and accommodation expenses	0	475	475
	1,151	5,078	5,827
Elected member - Cr Maxwell Watts			
Meeting attendance fees	3,553	3,553	3,553
Other expenses	0	0	571
Annual allowance for ICT expenses	1,050	0	0
	4,603	3,553	4,124
Elected member - Cr Gary Curtis			
Meeting attendance fees	3,553	3,553	3,553
Other expenses	0	0	1,157
Annual allowance for ICT expenses	1,050	1,050	1,050
	4,603	4,603	5,760
Elected member - Cr Gillian Hansen (Elected October 2021)			
Meeting attendance fees	2,664	0	0
Annual allowance for ICT expenses	788	0	0
	3,452	0	0
Elected member - Cr Sheryl Little (Elected October 2021)			
Meeting attendance fees	1,777	0	0
Other expenses	760	0	0
Annual allowance for ICT expenses	525	0	0
	3,062	0	0
	38,464	38,113	44,046
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	5,959	5,959	5,959
Deputy President's annual allowance	254	508	508
Meeting attendance fees	23,982	24,871	24,871
Other expenses	1,180	0	5,933
Annual allowance for ICT expenses	7,089	6,300	6,300
Travel and accommodation expenses	0	475	475
16(b)	38,464	38,113	44,046

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	666,235	349,528
Post-employment benefits	76,760	45,112
Employee - other long-term benefits	53,006	55,781
Council member costs	38,464	44,046
16(a)	834,465	494,467

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

(c) 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:

	2022 Actual	2021 Actual
	\$	\$
Purchase of goods and services	558	5,451
Employee benefits - other related parties	168,123	153,421
Amounts outstanding from related parties:		
Trade and other receivables	183	0
Amounts payable to related parties:		
Trade and other payables	20,104	0

(d) 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.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any 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 related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2022					
Cash and cash equivalents	0.116%	1,045,333	0	1,044,233	1,100
2021					
Cash and cash equivalents	0.01%	841,093	0	839,993	1,100

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 10,442	\$ 8,400

* Holding all other variables constant

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	593	34,464	15,423	10,223	60,703	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	1,289	24,028	10,936	4,165	40,418	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	67,742	0	0	4,489	72,231	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	22,224	209	0	6,044	28,477	
Loss allowance	0	0	0	0	0	5

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values	Note
	\$	\$	\$	\$	\$	
<u>2022</u>						
Trade and other payables	165,342	0	0	165,342	165,342	10
	<u>165,342</u>	<u>0</u>	<u>0</u>	<u>165,342</u>	<u>165,342</u>	
<u>2021</u>						
Trade and other payables	203,312	0	0	203,312	203,312	10
	<u>203,312</u>	<u>0</u>	<u>42</u>	<u>203,312</u>	<u>203,312</u>	

**SHIRE OF WANDERING
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FOR THE YEAR ENDED 30 JUNE 2022**

18. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire is not aware of any material events occurring after the end of the reporting period that may impact these financial statements.

19. 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 statements 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 earnings

Interest income 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 cash generating non-specialised 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.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

20. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.</p>
<p>General purpose funding</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.</p>
<p>Law, order, public safety</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>Health</p> <p>To provide services for community and environmental health.</p>	<p>Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.</p>
<p>Education and welfare</p> <p>To support services relating to youth, elderly and the disadvantaged.</p>	<p>Support school activities, aged care initiatives and disability inclusion plan.</p>
<p>Housing</p> <p>Provision of shire housing and privately rented accommodation.</p>	<p>Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.</p>
<p>Community amenities</p> <p>To provide amenities required by the community.</p>	<p>Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.</p>
<p>Recreation and culture</p> <p>To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.</p>	<p>Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.</p>
<p>Transport</p> <p>To provide safe and effective transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.</p>
<p>Economic services</p> <p>To help promote Wandering and its economic wellbeing.</p>	<p>Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.</p>
<p>Other property and services</p> <p>To monitor and control operating accounts.</p>	<p>Provisions of private work operations, plant repairs, operation costs and all administration costs.</p>

SHIRE OF WANDERING
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20. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	0	3,500	3,500
General purpose funding	1,222,271	1,227,954	1,117,060
Law, order, public safety	2,789	2,750	641
Health	2,886	3,500	3,906
Housing	38,306	46,800	42,224
Community amenities	51,129	51,680	46,240
Recreation and culture	37,486	1,720	1,645
Transport	10,998	15,200	8,682
Economic services	662,201	610,940	439,097
Other property and services	72,505	41,750	49,571
	2,100,571	2,005,794	1,712,566
Grants, subsidies and contributions			
General purpose funding	755,893	581,590	604,927
Law, order, public safety	129,960	41,540	50,654
Recreation and culture	0	100	0
Transport	945,786	881,305	1,128,729
Economic services	338,619	245,720	181,156
Other property and services	5,275	4,000	4,000
	2,175,533	1,754,255	1,969,466
Total Income	4,276,104	3,760,049	3,682,032
Expenses			
Governance	(139,211)	(192,390)	(107,447)
General purpose funding	(130,458)	(86,000)	(158,643)
Law, order, public safety	(131,573)	(137,340)	(129,845)
Health	(7,718)	(11,030)	(6,309)
Education and welfare	(4,387)	(1,340)	(2,159)
Housing	(53,857)	(28,940)	(68,140)
Community amenities	(205,105)	(226,650)	(189,470)
Recreation and culture	(237,138)	(228,460)	(227,869)
Transport	(1,885,576)	(1,709,930)	(1,887,601)
Economic services	(933,105)	(832,035)	(778,732)
Other property and services	(135,530)	(48,760)	(40,190)
Total expenses	(3,863,658)	(3,502,875)	(3,596,405)
Net result for the period	412,446	257,174	85,627

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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20. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	2,590	3,200	4,518
Law, order, public safety	2,790	2,750	2,550
Health	2,886	3,500	3,906
Housing	38,306	46,800	42,224
Community amenities	51,130	50,120	46,240
Recreation and culture	2,349	1,720	1,600
Transport	1,400	500	500
Economic services	662,201	610,940	439,097
Other property and services	15,223	15,000	19,378
	778,875	734,530	560,013
(d) Total Assets	\$	\$	
Governance	19,587	0	
General purpose funding	571,459	40,418	
Law, order, public safety	495,270	506,442	
Health	0	220	
Housing	2,083,383	2,087,910	
Community amenities	633,316	748,030	
Recreation and culture	2,368,279	2,299,814	
Transport	51,818,317	51,156,741	
Economic services	1,011,530	725,283	
Other property and services	937,680	1,279,639	
Unallocated	361,329	1,046,739	
	60,300,150	59,891,236	

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in \$	Number of Properties	2021/22 Actual Rateable Value \$	2021/22 Actual Rate Revenue \$	2021/22 Actual Interim Rates \$	2021/22 Actual Back Rates \$	2021/22 Actual Total Revenue \$	2021/22 Budget Rate Revenue \$	2021/22 Budget Interim Rate \$	2021/22 Budget Back Rate \$	2021/22 Budget Total Revenue \$	2020/21 Actual Total Revenue \$
Residential	Gross Rental Valuation	0.12531	53	595,192	74,583	0	0	74,583	74,583	0	0	74,583	50,519
Special Use	Gross Rental Valuation	0.14192	3	157,820	22,398	0	0	22,398	22,398	0	0	22,398	20,455
Rural Residential	Unimproved Valuation	0.01597	53	3,871,000	61,820	1,357	1,780	64,957	61,820	0	0	61,820	35,600
Rural and Mining	Unimproved Valuation	0.00669	140	137,339,000	918,798	0	(860)	917,938	918,798	0	0	918,798	826,516
Sub-Total			249	141,963,012	1,077,599	1,357	920	1,079,876	1,077,599	0	0	1,077,599	933,090
Minimum payment		\$											
Residential	Gross Rental Valuation	1,100	27	64,134	29,700	0	0	29,700	29,700	0	0	29,700	42,900
Special Use	Gross Rental Valuation	1,100	1	4,508	1,100	0	0	1,100	1,100	0	0	1,100	1,100
Rural Residential	Unimproved Valuation	1,100	51	3,051,500	56,100	0	0	56,100	56,100	0	0	56,100	70,000
Rural and Mining	Unimproved Valuation	1,100	81	8,677,810	89,100	0	0	89,100	89,100	0	0	89,100	92,400
Sub-Total			160	11,797,952	176,000	0	0	176,000	176,000	0	0	176,000	206,400
			409	153,760,964	1,253,599	1,357	920	1,255,876	1,253,599	0	0	1,253,599	1,139,490
Rates Written Off								(50)				0	0
Discounts on general rates (Refer note 21(d))								(47,539)				(48,745)	(41,288)
Total amount raised from general rates								1,208,287				1,204,854	1,098,202
								3,326				3,200	3,139
Total amount raised from rates (excluding general rates)								3,326				3,200	3,139
(c) Total Rates								1,211,613				1,208,054	1,101,341

* Rateable value is based on the value of properties at the time the rate is raised.

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF WANDERING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

21 RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount	2022 Actual	2022 Budget	2021 Actual	Circumstances in which Discount is Granted
		%	\$	\$	\$	
Rates - Early payment	Rate	5.00%	47,539	48,745	41,288	Payment of full rates owing including arrears, received on or before 35 days after the date of service on the rate notice.
Total discounts/concessions (Note 21(a))			47,539	48,745	41,288	

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	27/08/2021	0.00	0.00%	7.00%
Option Two				
First instalment	27/08/2021	0.00	0.00%	7.00%
Second instalment	7/01/2022	10.00	5.50%	7.00%
Option Three				
First instalment	27/08/2021	0.00	0.00%	7.00%
Second instalment	29/10/2021	10.00	5.50%	7.00%
Third instalment	7/01/2022	10.00	5.50%	7.00%
Fourth instalment	4/03/2022	10.00	5.50%	7.00%

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Interest on unpaid rates	4,982	6,500	5,709
Interest on instalment plan	2,844	2,500	2,513
Charges on instalment plan	790	1,700	1,670
	8,616	10,700	9,892

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022)	(30 June 2022)	(30 June 2021)
Note	Carried Forward)	Carried Forward)	Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	9(b) (9,598)	(14,700)	(8,182)
Less: Movement in liabilities associated with restricted cash	(48,972)	0	20,821
Less: Fair value adjustments to financial assets at fair value through profit and loss	(999)	0	(935)
Add: Loss on disposal of assets	9(b) 4,316	0	92,623
Add: Depreciation	9(a) 1,233,565	1,123,080	1,166,417
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(1,424)	0	769
Employee benefit provisions	28,991	(14,000)	(35,824)
Non-cash amounts excluded from operating activities	1,205,879	1,094,380	1,235,689
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (534,379)	(651,905)	(525,967)
- Land held for resale	0	(200,000)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	0	181,335	0
- Current portion of employee benefits provisions held in reserve	11,272	46,244	60,244
Total adjustments to net current assets	(523,107)	(624,326)	(465,723)
Net current assets used in the Rate Setting Statement			
Total current assets	1,240,780	1,001,964	983,006
Less: Total current liabilities	(538,339)	(377,638)	(501,931)
Less: Total adjustments to net current assets	(523,107)	(624,326)	(465,723)
Net current assets used in the Rate Setting Statement	179,334	0	15,352

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. BORROWINGS

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22
Industrial Estate Development		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 181,335
Total		0	0	0	0	0	0	0	0	(18,665)	181,335
Borrowing Interest Repayments											

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
Industrial Estate Development		Community amenities		WATC	1.50%	\$ 0	\$ (2,970)	\$ 0
Total Interest Repayments	2(b)					0	(2,970)	0
Total Interest Repayments	2(b)					0	(2,970)	0
Particulars/Purpose			%	\$	\$	\$	\$	\$
Industrial Estate Development	WATC*	Debenture	10	1.50%	0	200,000	0	200,000
					0	200,000	0	200,000

* WA Treasury Corporation

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	60,244	28	(49,000)	11,272	60,244	0	(14,000)	46,244	39,423	20,821	0	60,244
(b) Office equipment reserve	47,482	22	(7,500)	40,004	20,482	0	(7,500)	12,982	35,140	12,342	0	47,482
(c) Land & building reserve	231,859	128,547	(109,320)	251,086	231,859	128,438	(26,550)	333,747	73,703	339,703	(181,547)	231,859
(d) Plant replacement reserve	133,449	29,786	0	163,235	133,449	29,725	0	163,174	224,737	457	(91,745)	133,449
(e) Fuel facility reserve	52,933	15,849	0	68,782	79,933	15,825	0	95,758	15,001	64,932	(27,000)	52,933
	525,967	174,232	(165,820)	534,379	525,967	173,988	(48,050)	651,905	388,004	438,255	(300,292)	525,967

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	For the payment of long service leave
(b) Office equipment reserve	2023/2024	For the replacement of office equipment
(c) Land & building reserve	Ongoing	For the purchase of land and buildings, and major repairs/upgrading of existing buildings
(d) Plant replacement reserve	Ongoing	For the purchase and replacement of plant and equipment
(e) Fuel facility reserve	2027/2028	For the renewal or replacement of fuel facility equipment



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Wandering

To the Councillors of the Shire of Wandering

Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement 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 2022 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, 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 2022, but not the financial report and my auditor's report.

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

My independence and quality control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control 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 Wandering for the year ended 30 June 2022 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.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 March 2023

14 Planning and Technical Services

14.1 Application for Development Approval – 37 Redgum Court, Wandering

File Reference:	A445
Location:	Lot 86 (No. 37) Redgum Court, Wandering
Applicant:	Darrel & Kathy Green
Author:	Ben Laycock c/- Altus Planning (Shire Consultant Planner)
Authorising Officer	Alan Hart – Chief Executive Officer
Date:	7 March 2023
Disclosure of Interest:	Nil
Attachments:	Attachment 1 – Development Plans Attachment 2 – Blackboy Springs Estate Building Envelope
Previous Reference:	Nil

Summary:

The Shire has received an application for development approval for the following works at Lot 86 (No. 37) Redgum Court, Wandering (**subject site or site**):

- Construct a 16m x 10m outbuilding (shed) for storage with an adjoining 4m x 10m lean-to;
- Erect a 150,000L rainwater tank;
- Construct a 1.2m high limestone retaining wall to the east of the existing dwelling; and
- Construct a 0.6m high limestone retaining wall to the north of the proposed outbuilding and water tank, and to the east of the existing shed and water tank.

The application requires development approval as the aggregate of all outbuildings on the subject site exceeds 120m² and therefore does not meet the criteria for exemption under Local Planning Policy 1 – Sheds and Outbuildings. Portions of the existing and proposed development also fall outside the defined building envelope.

As outlined in this report, conditional approval is recommended as:

- The proposed development is located adjacent to the existing development cluster on-site.
- The proposed structures will not be readily visible from the street or the closest adjoining neighbour due to separation distance and existing vegetation.
- The proposed development is considered consistent with rural character.
- Being non-habitable development and being located outside of the designated bushfire prone areas on-site, the proposed development is exempt from any bushfire planning considerations.

Background:

The subject site is located approximately 5.5km to the south-west of the Wandering Town Site, within the 'Blackboy Springs Estate' and measures 6.7207ha. The site exists at the southern end of Redgum Court and is bound to the north, east, south and west by broadly similar sized properties.

The site is currently developed for rural-residential purposes and comprises of an existing single storey dwelling, a shed, two (2) water tanks and septic system which are accessed via a driveway extending from the site's north-west. Clusters of vegetation exist around the developed portion of the site and adjacent to the driveway.

Being part of the 'Blackboy Springs Estate', the immediate surrounding lands are similarly sized (approximately 5-6ha) and have been developed for similar rural-residential purposes. Refer to Figure 1.

The proposed shed, water tank and retaining walls are to be located to the north and east of the existing development on-site. The proposed development plans are provided in the attachment.



Figure 1: Subject site and locality (Source: Landgate Map Viewer Plus 2023)

Comment:

Town Planning Scheme No. 3

The subject site is zoned 'Rural Residential' pursuant to the *Shire of Wandering Town Planning Scheme No. 3 (TPS3 or Scheme)*. The objectives for the Rural Residential zone are provided at clause 4.2 of the Scheme and state as follows:

- a) *to select areas wherein closer subdivision will be permitted to provide for such uses as hobby farms, horse breeding, rural-residential retreats, and rural-based commercial uses that are consistent with a rural residential zone.*
- b) *to generally select areas that are within approximately 8 kilometres of the town of Wandering to facilitate the provision of services to residents.*
- c) *to make provision for retention of the rural landscape and amenity in a manner consistent with the orderly and proper planning of such areas.*
- d) *having regard for the size of the district, the fragile nature of the environment in many places, and the difficulties faced by the local government in providing services away from the town of Wandering, the local government will generally favour Rural-Residential zones be located close to the town of Wandering and then only where the environmental impacts are manageable.*

With respect to the above, only objective c) is considered relevant to this application and is discussed further within this Report.

The Blackboy Springs Estate is otherwise referred to as ‘Rural Residential Zone No. 2’ and pursuant to Schedule 11 of TPS3, building envelopes were prescribed for all of the Rural Residential lots at the time of the original subdivision. Schedule 1 of TPS3 defines ‘building envelope’ as follows:

means an area of land within a lot marked on a plan approved by the local government within which all buildings and effluent disposal facilities on the lot must be contained.

The applicable building envelope for the subject site is provided in the attachment. Based on an overlay of aerial imagery on the building envelope, the existing development is principally contained within the defined building envelope, with portions of the existing rainwater tank and shed falling outside (refer to Figure 2). Notwithstanding this, clause 5.5.1 of TPS3 provides Council with the discretion to approve an application that does not comply with a standard or requirement of the Scheme.

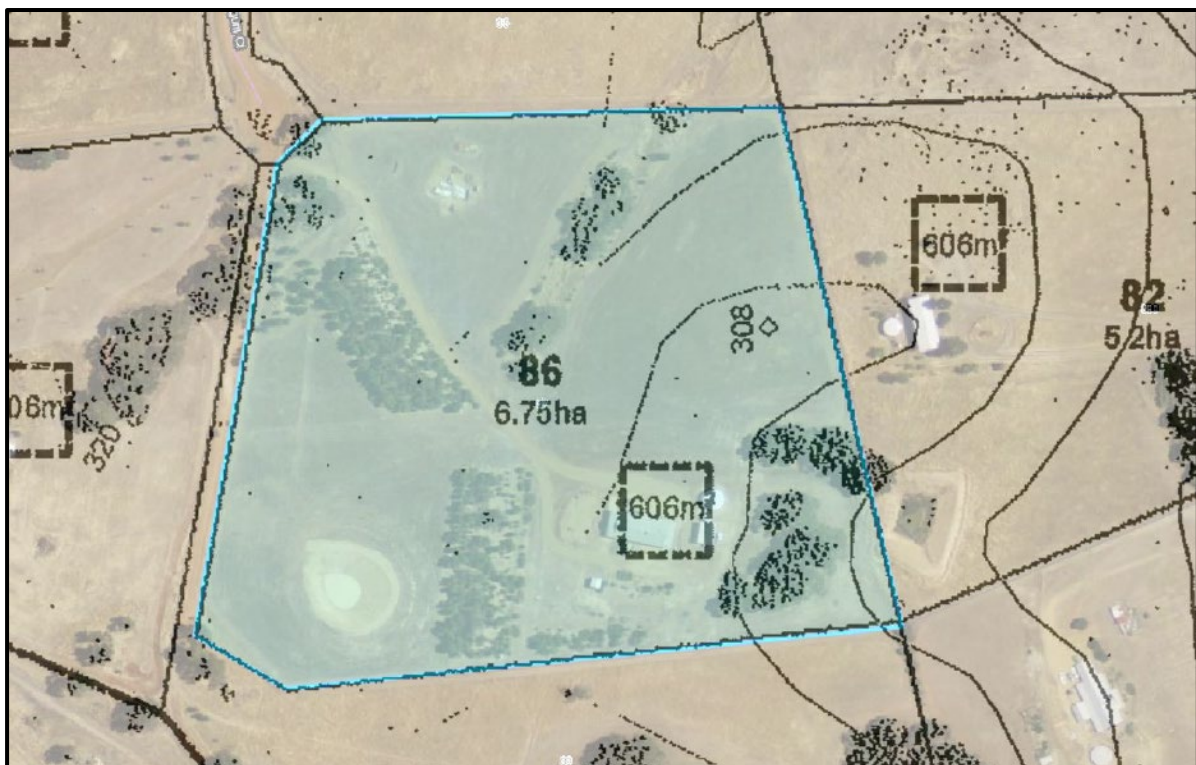


Figure 2: Building Envelope Plan with aerial imagery overlay

Clause 5.16 of TPS3 prescribes various standards for development in the Rural Residential zone. An assessment of the proposed development against these standards is provided in the following table.

Scheme Requirement	Assessment Comments
<p><u>Clause 5.16.1</u> Minimum building setback:</p> <ul style="list-style-type: none"> • Front - 30m • Rear - 10m • Side - 10m 	<p>The prescribed building envelope for the site overrides the setback requirements of Clause 5.16.1. Notwithstanding, they provide guidance in the exercise of discretion when considering the appropriateness of the proposed development, which is to be setback as follows:</p> <ul style="list-style-type: none"> • Front - 200m+ (to the cul-de-sac head of Redgum Court) • Rear - Approximately 90m • Side - Approximately 35m <p>In this regard, the setbacks are considered acceptable due to the following:</p> <ul style="list-style-type: none"> • The nearest dwelling is approximately 100m to the north-east of the proposed development and is separated by existing vegetation on both the subject site and adjoining property such that there is unlikely to be a direct line of sight between the two. • The proposed development will be located within the main “development cluster” for the site which assists in minimising any visual impacts, particularly given the existing vegetation that surrounds the developed portion of the site.
<p><u>Clause 5.16.2</u> Development to be in accordance with Schedule 11, No. 2 and the associated plan of subdivision</p>	<p>Only sub-provisions 2, 4 and 5 are relevant to the proposal. These are as follows:</p> <p><u>Provision 2 (no clearing without approval)</u></p> <ul style="list-style-type: none"> • No existing vegetation is proposed to be cleared as part of this application. • <p><u>Provision 4 (20m low fuel radius maintained around all buildings)</u></p> <ul style="list-style-type: none"> • The proposed shed, lean-to and water tank are non-habitable structures and will be constructed of non-combustible materials (Colorbond). • The proposed development is located amongst existing non-habitable structures (outbuilding), which contributes towards this radius. • It should also be noted that the proposal is exempt under planning legislation from requiring any accompanying Bushfire Management Plan (BMP) or Bushfire Attack Level (BAL) Assessment as the proposed shed and lean-to are not considered habitable buildings. Furthermore, the proposed development is located outside the designated bushfire prone areas of the site.

Scheme Requirement	Assessment Comments
	<p><u>Provision 5 (Shire may require planting of 50 trees and maintenance for 2 year period)</u> Having regard to the abovementioned low fuel area requirements as well as the extent of vegetation already on-site, further planting is not considered necessary.</p>
<p><u>Clause 5.16.3</u> a) Development approval required for all development in Rural-Residential zone. b) Maximum 1 dwelling per lot. c) All trees shall be retained unless otherwise approved by the Shire. d) If the land is considered deficient, the Shire may require replanting of the site as a condition of any approval. e) Appropriate measures must take place to prevent noise, odour or dust from the keeping of animals. f) The Shire may take any action to prevent detrimental impacts such as overstocking or erosion due to the keeping of animals. g) The Shire may require provision for bush fire control measures in accordance with an adopted local planning policy.</p>	<p>a) A development application has been submitted seeking approval for the proposed development. b) There is one existing dwelling on the subject site and no additional dwellings are proposed. c) See above assessment comments for Clause 5.16.2, Provision 2. d) See above assessment comments for Clause 5.16.2, Provision 5. e) N/A f) N/A g) See above assessment comments for Clause 5.16.2, Provision 5. Notwithstanding, the Shire does not have a separate adopted local planning policy regarding bushfire.</p>
<p><u>Clause 5.16.4</u> When considering an application, the Shire will also have regard to the following: a) the colour and texture of external building materials; b) building size, height, bulk, roof pitch; c) setback and location of the building on its lot; d) architectural style and design details of the building; e) relationship to surrounding development; f) other characteristics considered by the local government to be relevant.</p>	<p>a) Materials of construction comprise of Colorbond for the proposed shed, lean-to and water tank, and limestone for the retaining walls, consistent with the rural character. Furthermore, the Applicant is proposing to use 'Evening Haze' and 'Gully' Colorbond colours which are considered to reflect earthy colours, consistent with rural character. b) The defined building envelope for the subject site is 606m² and with the proposed development, the total footprint/floor area of development will equate to approximately 604m². As for the height and roof pitch, the proposed shed is to have a height of approximately 4.0m to the eaves and a maximum roof height of approximately 4.882m at its apex, whilst the lean-to will have a maximum height of 2.7m and slope down to 2.4m at its lowest point. These maximum heights are less than those stipulated in Local Planning Policy 1 – Sheds and Outbuildings (LPP1) to qualify for an exemption.</p>

Scheme Requirement	Assessment Comments
	<p>c) As previously mentioned, the location of the proposed development adjacent to the existing development cluster and the existing vegetation that exists within the subject site and adjoining properties is such that visibility of the additional structures from adjoining properties and the street will be minimal.</p> <p>d) A pitched roof shed with adjoining lean-to and a colorbond rainwater tank are considered consistent with rural residential character.</p> <p>e) As previously mentioned, the proposed is to be located adjacent to the existing development footprint of the site and will be predominantly within the defined building envelope.</p> <p>f) N/A</p>

State Planning Policy 3.7 – Planning in Bushfire Prone Areas

Portions of the subject site are mapped as falling within a designated bushfire prone area (refer to Figure 3). However, pursuant to clause 78B(1) of the Deemed Provisions contained in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the proposed shed and water tank are not considered a habitable building and therefore does not require the submission of a Bushfire Attack Level Assessment.



Figure 3: Bushfire Prone Areas shown in pink (Source: PlanWA 2023)

Furthermore, the proposed shed, lean-to and water tank are located outside of the designated bushfire prone area and therefore, pursuant to section 1.2 of the *Guidelines for Planning in Bushfire Prone Areas (Guidelines)*, the application does not need to address State Planning Policy 3.7 – Planning in Bushfire Prone Areas or the associated Guidelines.

Consultation:

Consultation is not considered necessary for this application given the proposed development is located within the defined building envelope, will be largely screened from view of adjoining properties and the street, and consistent with the expectations for rural-residential properties.

Statutory Environment:

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Wandering Town Planning Scheme No. 3

Policy Implications:

Nil

Financial Implications:

Costs may be incurred by the Shire if the landowner requests a review of the determination by the State Administrative Tribunal.

Strategic Implications:

Improve the Economic Growth of our Community

Our Goals	Our Strategies
Facilitate increased business opportunities	Ensure our planning framework and environment supports nimble decision making and gives confidence to developers

Sustainability Implications:

- **Environmental:** Nil
- **Economic:** Nil
- **Social:** Nil

Risk Implications:

Nil

Voting Requirements:

Simple Majority

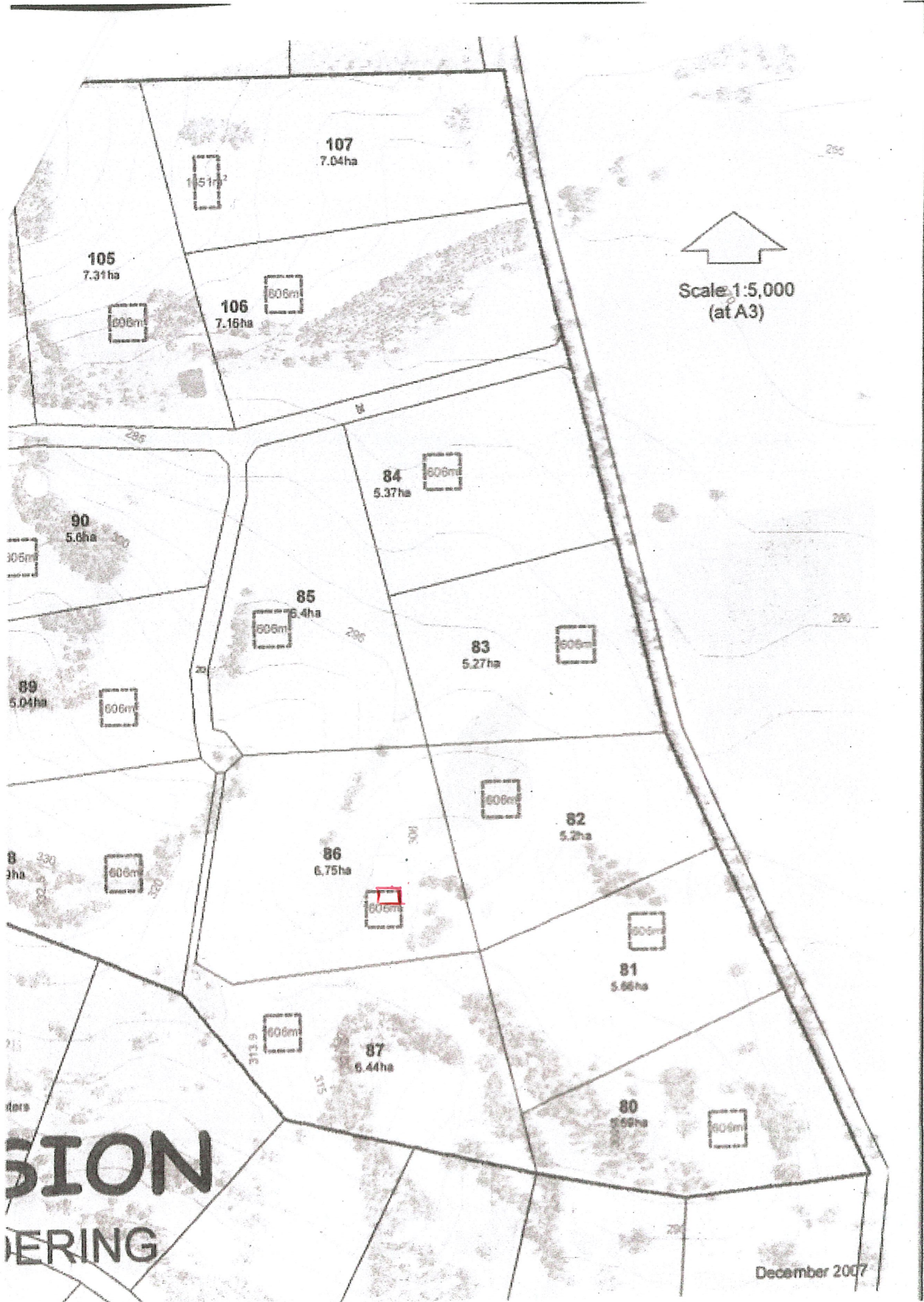
Officer Recommendation:

That Council approves the application for development approval, submitted by Darrel and Kathy Green, for the proposed outbuilding (shed), water tank and retaining walls at Lot 86 (No. 37) Redgum Court, Wandering, subject to the following conditions:

1. The development hereby approved shall occur in accordance with the plans and specifications submitted with the application and these shall not be altered or modified without the prior written approval of the Council.
2. The shed/garage is not to be used for industrial or commercial purposes and is not to be used for human habitation.
3. All stormwater generated by the proposed development shall be managed and disposed of to the specifications and satisfaction of the Shire of Wandering.
4. Satisfactory building plans being approved by the Shire of Wandering.

Moved: _____

Seconded: _____

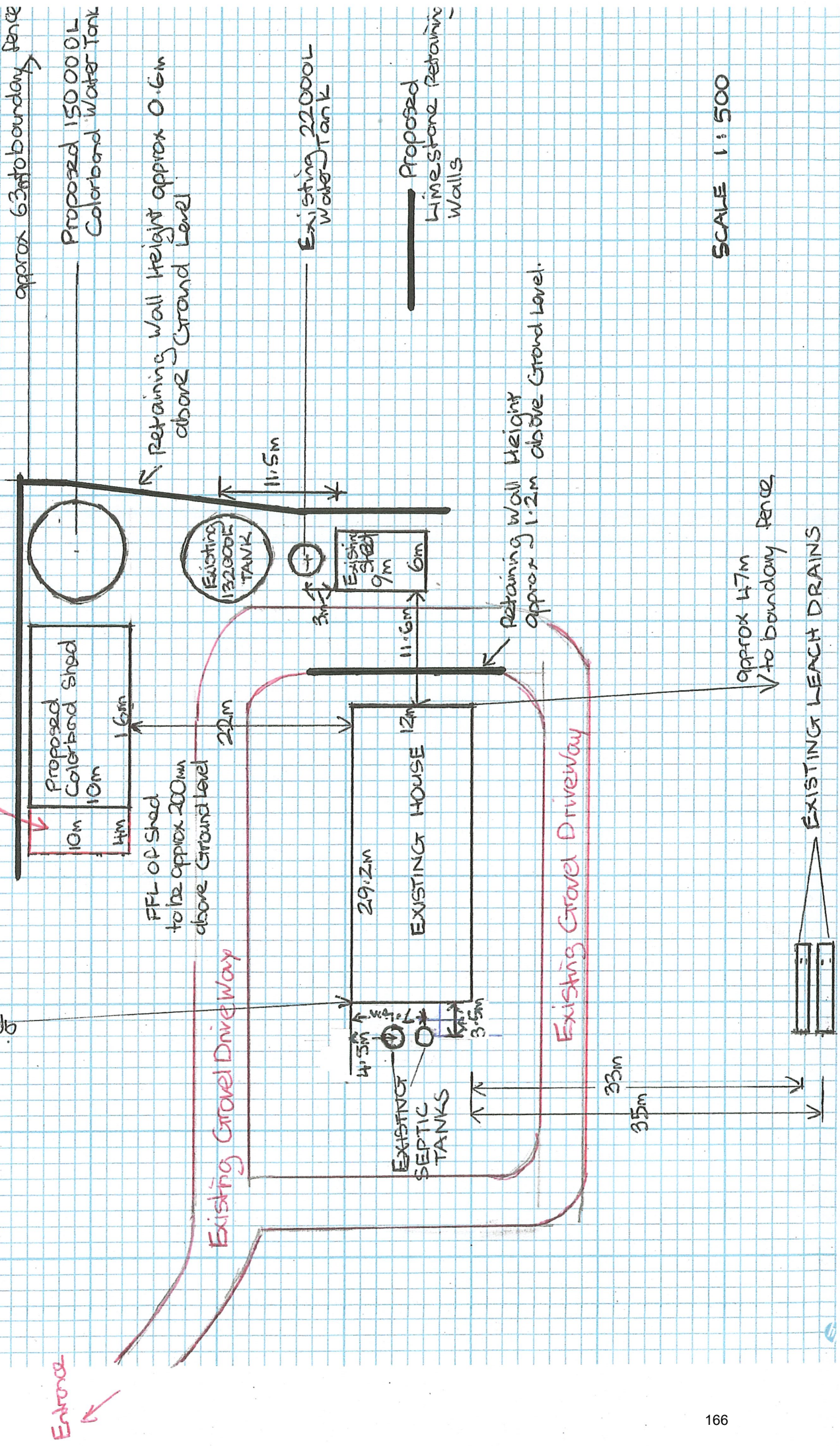


Proposed Shed and water Tank Location. As there are no dimensions on the building envelope area indicated is approximate only.

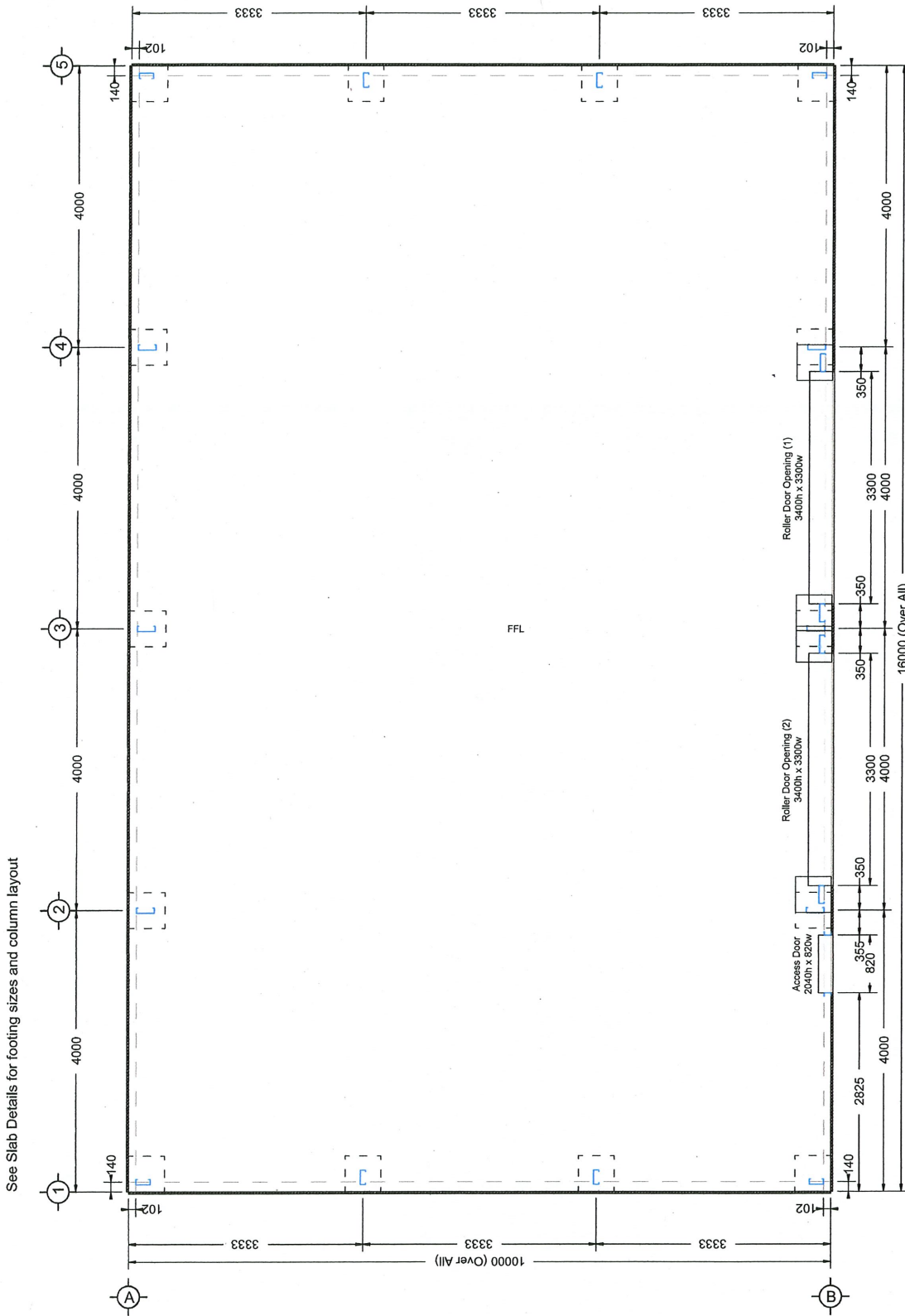
Drawn by Darrel Green
25/2/2023

DARREL & KATHY GREEN
LOT 86 / (37) RED GUM COURT
WANDERING WA 6308

**FUTURE LEAN TO ROOF TO SHELTER
EMERGENCY GENERATOR WITH BACK AND SIDE WALL / OPEN FRONT**



SCALE 1:500



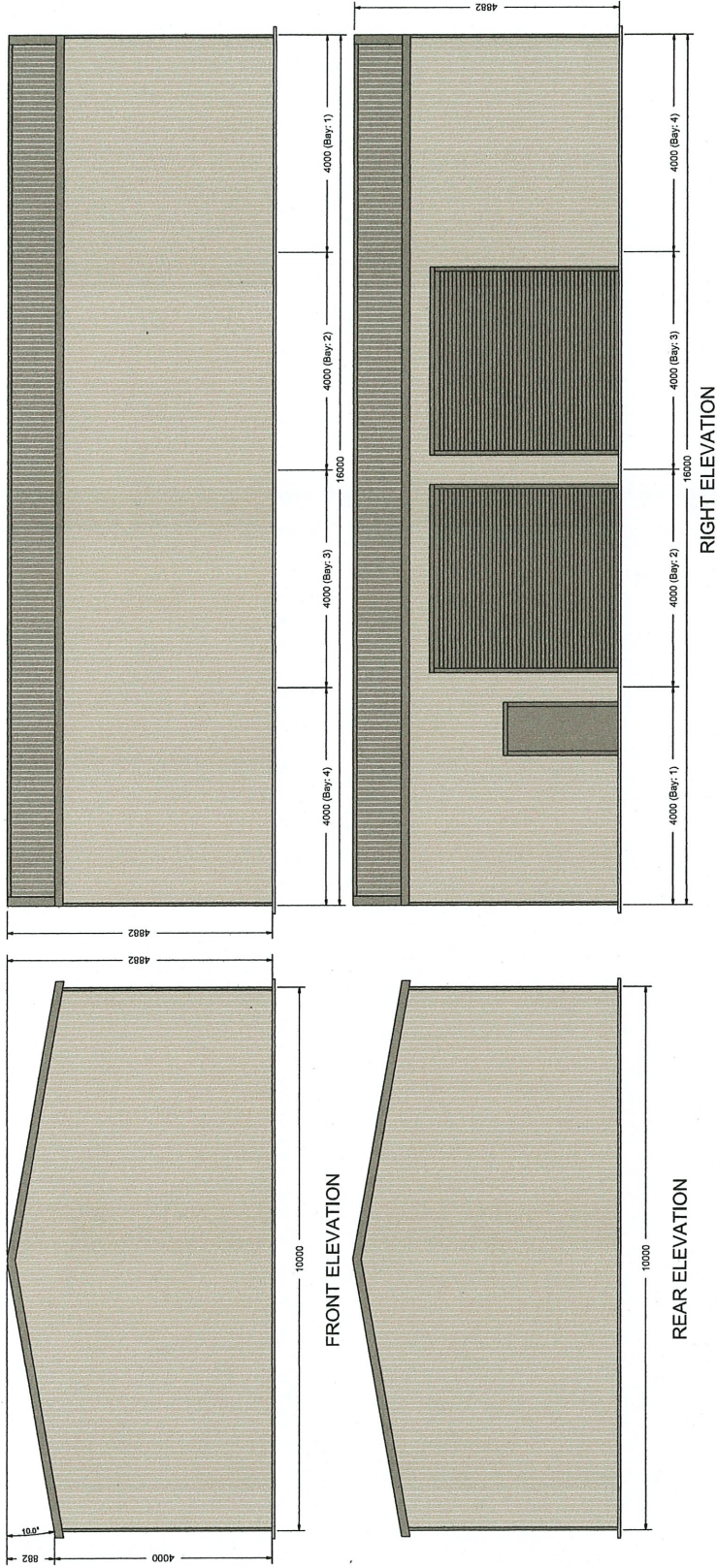
FLOOR PLAN

ANDERSON CONSTRUCTION
 579 Pinjarra Road,
 Barragup/Mandurah WA 6209
 sales@andcon.com.au
 08 9534 9990

CLIENT: Darrel Green
 SITE ADDRESS: 37 Redgum Court - Black Boy Springs Estate, Wandering, WA 6300882.152
 PHONE: (08) 95253228
 EMAIL: dkgreen@bigpond.com

DRAWING TITLE: Floor Plan
 DATE: 04-02-2023
 Job Number: FSB-210412120958

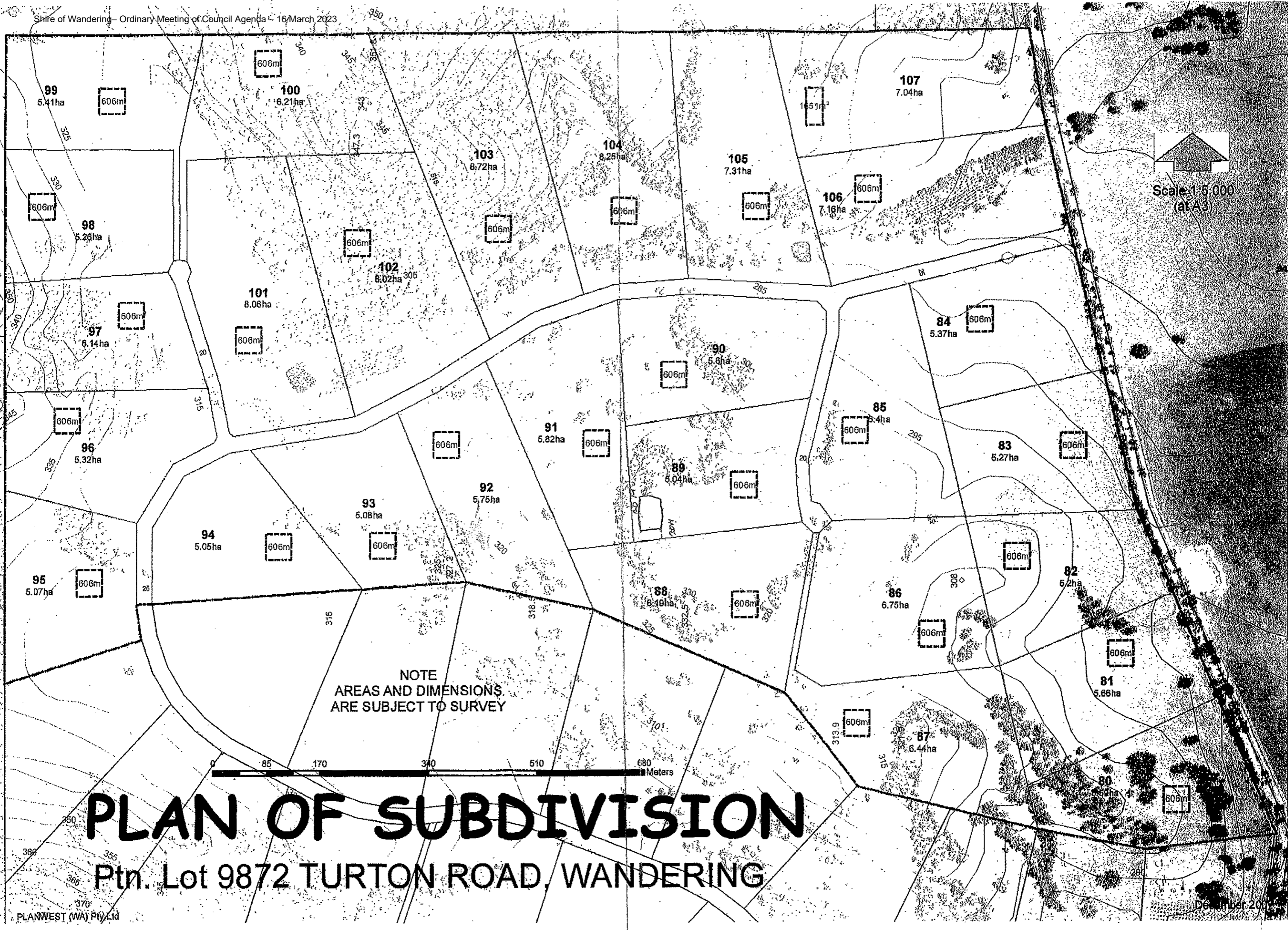




ANDERSON CONSTRUCTION
579 Pinjarra Road,
Barragup/Mandurah WA 6209
sales@andcon.com.au
08 9534 9990

CLIENT: Darrel Green
SITE ADDRESS: 37 Redgum Court - Black Boy Springs Estate, Wandering, WA 6308
PHONE: (08) 95253228
EMAIL: dkdgreen@bigpond.com

DRAWING TITLE: Elevations (All)
DATE: 04-02-2023
Job Number: FSB-210412120958



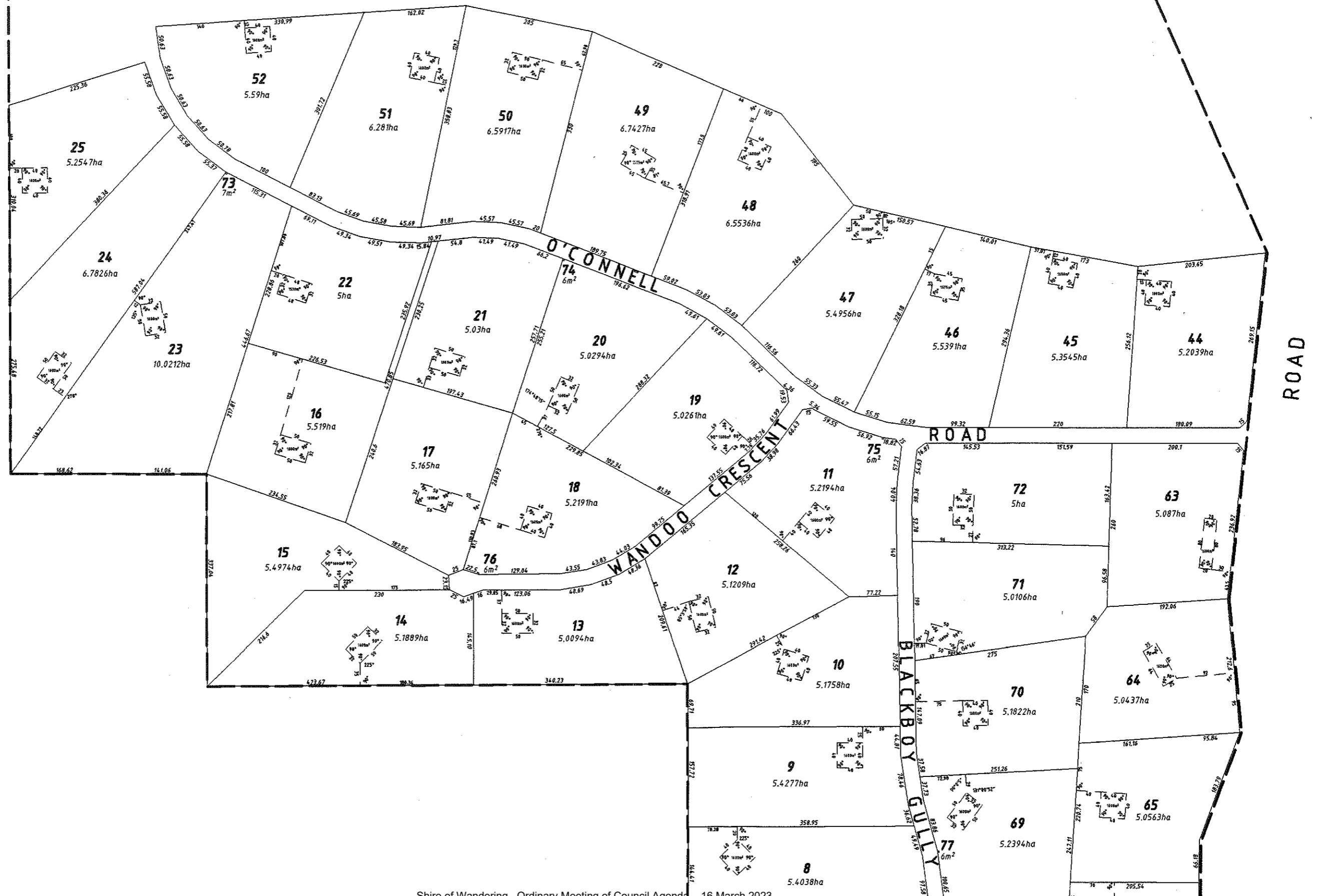
NOTE AREAS AND DIMENSIONS ARE SUBJECT TO SURVEY

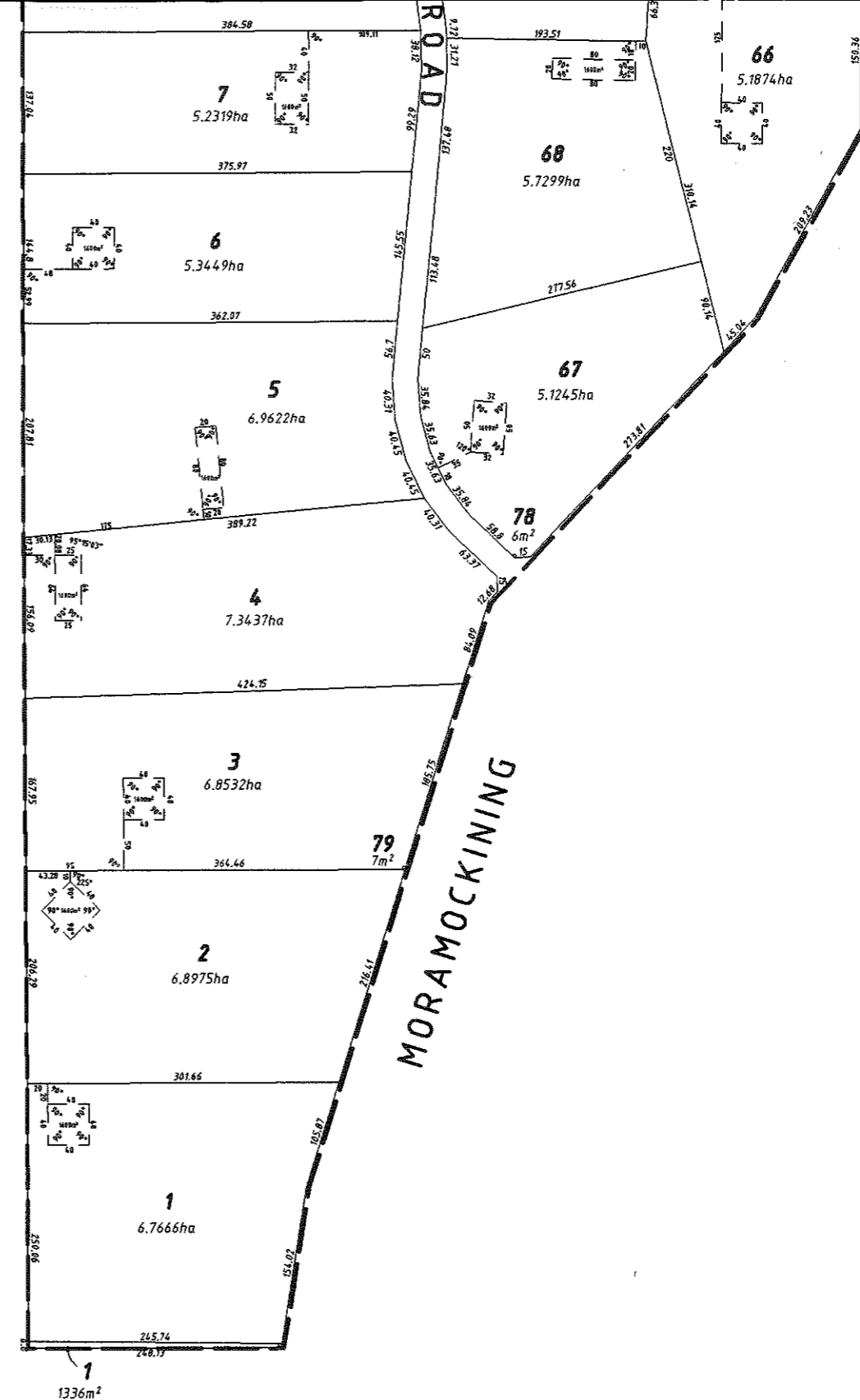
0 85 170 340 510 680 Meters

Scale 1:5,000 (at A3)

PLAN OF SUBDIVISION

Ptn. Lot 9872 TURTON ROAD, WANDERING

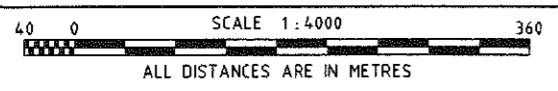




[] - BUILDING ENVELOPES

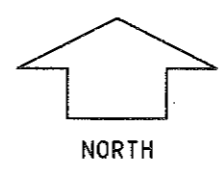
Revision	Description	Drawn	Date	Checked
B.	Altered building envelope within lot 71.	DPL	22/7/2003	
A.	Initial issue.	DPL	12/6/2002	JMc

**BUILDING ENVELOPE LOCATIONS
BLACKBOY SPRINGS ESTATE
WANDERING**



All areas and dimensions are subject to survey and Titles Office registration

FILES
mapCOGO- 92184prec-be
Ustation:- 93126be-1b



P.O. Box 117
South Perth, W.A. 6951
Phone : 94741099
Fax : 94741093
E-mail : maps@mapsurvey.com.au

Scale	1:4000 @ A1
Datum	PCG
Drawn	DPL
Job No.	93126
Date	12/6/2002
Drawing	93126-1
Revision	B

15. Elected Members Motions of Which Previous Notice Has Been Given

16. New Business or Urgent Business Introduced by Decision of the Meeting

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

16.1 Elected Members

16.2 Officers

17. Matters Behind Closed Doors

18. Closure of Meeting

The Presiding Member to declare the meeting closed.