



UNCONFIRMED MINUTES

Annual Electors Meeting Tuesday, 18 February 2025

Date: Tuesday, 18 February 2025

Time: 6:30pm

Location: Lesser Hall, Joaquina Street, York

Order Of Business

1	Opening	3
1.1	Declaration of Opening.....	3
1.2	Acknowledgement / Disclaimer	3
1.3	Standing Orders	3
1.4	Announcement of Visitors	3
1.5	Declarations of Proximity Interest.....	3
1.6	Declaration of Financial Interests	3
1.7	Disclosure of Interests that May Affect Impartiality	3
2	Attendance	3
2.1	Members	3
2.2	Staff	4
2.3	Apologies	4
2.4	Leave of Absence Previously Approved	4
2.5	Number of People in the Gallery at Commencement of Meeting	4
3	Officer's Reports.....	5
	SY001-02/25 Annual Report for the Shire of York for the Year Ended 30 June 2024	5
4	General Business.....	89
5	Closure	93

**MINUTES OF SHIRE OF YORK
ANNUAL ELECTORS MEETING
HELD AT THE LESSER HALL, JOAQUINA STREET, YORK
ON TUESDAY, 18 FEBRUARY 2025 AT 6:30PM**

1 OPENING

1.1 Declaration of Opening

Cr Kevin Trent, Shire President, declared the meeting open at 6.30pm.

1.2 Acknowledgement / Disclaimer

The Shire President advised the following:

"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the country where this meeting is being held and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

Members of the public are reminded that, in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016, nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the Presiding Member.

I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today can be revoked in accordance with Regulation 10 of the Local Government (Administration) Regulations 1996. Therefore, members of the public should not rely on any decisions until formal notification in writing from the Shire has been received.

Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Proximity Interest

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Cr Kevin Trent, Shire President

Cr Chris Gibbs; Cr Denese Smythe; Cr Peter Wright

2.2 Staff

Chris Linnell, Chief Executive Officer; Alina Behan, Executive Manager Corporate & Community Services; Lindon Mellor, Executive Manager Infrastructure & Development Services; Rebecca Palumbo, Senior Project Manager; Vanessa Green, Council & Executive Support Officer

2.3 Apologies

Cr Denis Warnick, Deputy Shire President; Cr Kevin Pyke

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There were eleven (11) people in the Gallery at the commencement of the meeting.

3 OFFICER'S REPORTS

SY001-02/25 ANNUAL REPORT FOR THE SHIRE OF YORK FOR THE YEAR ENDED 30 JUNE 2024

File Number: 4.4175, 4.0463

Author: Vanessa Green, Council & Executive Support Officer

Authoriser: Chris Linnell, Chief Executive Officer

Previously before Council: 28 January 2025 (050125)

Disclosure of Interest: Nil

Appendices: 1. 2023/24 Annual Report

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the 2023/24 Annual Report and audited financial statements to the Annual Electors Meeting for consideration.

BACKGROUND

The annual financial report for the year ended 30 June 2024 have been completed, as has the annual audit of the financial report by the Office of the Auditor General (OAG).

The Shire's Auditors, Nexia Perth Audit Services Pty Ltd (Nexia), provided the draft audit findings, Exit Board Report and draft copies of the Shire's Annual Financial Report on Friday 6 December 2024 for consideration at the exit meeting held on Monday 9 December 2024 between the Audit & Risk Committee (ARC), Shire Officers, the OAG and Nexia.

Council considered the 2023/24 Annual Report, which incorporates the annual financial report, at a Special Council Meeting held on 28 January 2025 and resolved (050125):

"That, with regard to the Annual Report for the Shire of York for the Year Ended 30 June 2024, Council:

- 1. Resolves to accept the Annual Report for the year ended 30 June 2024, as presented in Appendix 1, noting that it incorporates the Audited Financial Report.***
- 2. Authorises the Chief Executive Officer to make any minor typographical and formatting changes to the 2023/24 Annual Report prior to publication.***
- 3. Requests the Chief Executive Officer to provide local public notice of the availability of the 2023/24 Annual Report.***
- 4. Authorises the Chief Executive Officer to convene the Annual Electors Meeting to be held on Tuesday 18 February 2025 at 6.30pm in the Lesser Hall, York Town Hall, York."***

The 2023/24 Annual Report is presented in Appendix 1.

COMMENTS AND DETAILS

Highlights from the Shire's activities in 2023/24 include:

1. Filming opportunities of Runt and The Twelve creating significant economic development

2. Completion of the Mackie Siding Crossing reconstruction
3. Successful transition of the Community Resource Centre service to the Shire
4. Access and Inclusion upgrades through the CBD area
5. Development of concept designs and commencement of extensive community engagement to inform the location and size of the new aquatic facility
6. Launch of the Street Greening Program
7. Successful delivery of the Traditional Aboriginal Mosaic Burning Program on Wongborel/Mt Brown and along the Gogulyar Bilya/Avon River
8. Completion of the Cemetery drainage upgrade including identifying the location of historic unmarked graves
9. Adoption of Asset Management Plans for transport assets

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER

Consultative

The Annual Electors Meeting and availability of the 2023/24 Annual Report was advertised through the Shire's website, social media, newsletters and in the York & Districts Community Matters newspaper.

Strategic

Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

Policy Related

- F3 Significant Accounting Policies
- G18 Integrated Planning and Reporting – Reporting
- G19 Risk Assessment and Management
- G25 Compliance
- O5 Asset Management

Financial

The Annual Report was submitted to a graphic designer to collate within current budget allocations.

Legal and Statutory

Sections 5.53 to 5.55A of the *Local Government Act 1995* are applicable and state:

“5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) deleted]*

- (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints; and*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require;*
- and*
- (i) *such other information as may be prescribed.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government."

Section 5.27 of the Act is applicable to Annual Electors Meetings and states:

"5.27. Electors' general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed."*

Risk Related

Compliance – the requirement to accept the Shire's Annual Report and to hold an Annual Electors Meeting is a legislative requirement. Failure to do so exposes Council to significant risk. This report and appendices mitigate that risk.

Workforce

The publishing of the Annual Report and the holding of the Annual Electors Meeting is undertaken within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

**RESOLUTION
010225**

Moved: Cr Chris Gibbs

Seconded: Cr Denese Smythe

That, with regard to Annual Report for the Shire of York for the Year Ended 30 June 2024, the Shire of York's Shire President's Report, Chief Executive Officer's Report and the Annual Report for the 2023/24 financial year be received.

In Favour: Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke, Denese Smythe and Peter Wright

Against: Nil

CARRIED 6/0

QUESTIONS FROM THE FLOOR RE SY001-02/25 - ANNUAL REPORT FOR THE SHIRE OF YORK FOR THE YEAR ENDED 30 JUNE 2024**DIANE BUCKLEY**

The cost for the audit is listed as \$75,000, is that correct?

Response provided by the Chief Executive Officer

Yes, although the Shire believes that is excessive. The cost estimate was provided at the start up meeting with the auditors. However, at the end of the audit, as it was undertaken within statutory timeframes with no delays the Shire expected a lesser amount to be charged and has queried this with the Office of the Auditor General (OAG). The OAG have disagreed with the Shire's position. The Shire hope to see a reduced audit fee for the 2024/25 financial year.

DAVID SPARROW

Has that information been documented, and it can be revisited?

Response provided by the Chief Executive Officer

The Shire has met with, and there are email exchanges with, the OAG. The estimated cost of conducting the audit is based on the previous year but should be based on the amount of work undertaken for the audit in question. It is the Shire's opinion that the fees are excessive, but it is also a matter affecting the local government sector more widely.

DIANNE BUCKLEY

Can anyone else undertake the audit?

Response provided by the Chief Executive Officer

It is legislated that only the OAG can oversee the audits of local governments. The OAG may sub-contract that process with this being the first year the Shire has worked with Nexia Australia to conduct the audit on behalf of the OAG audit.



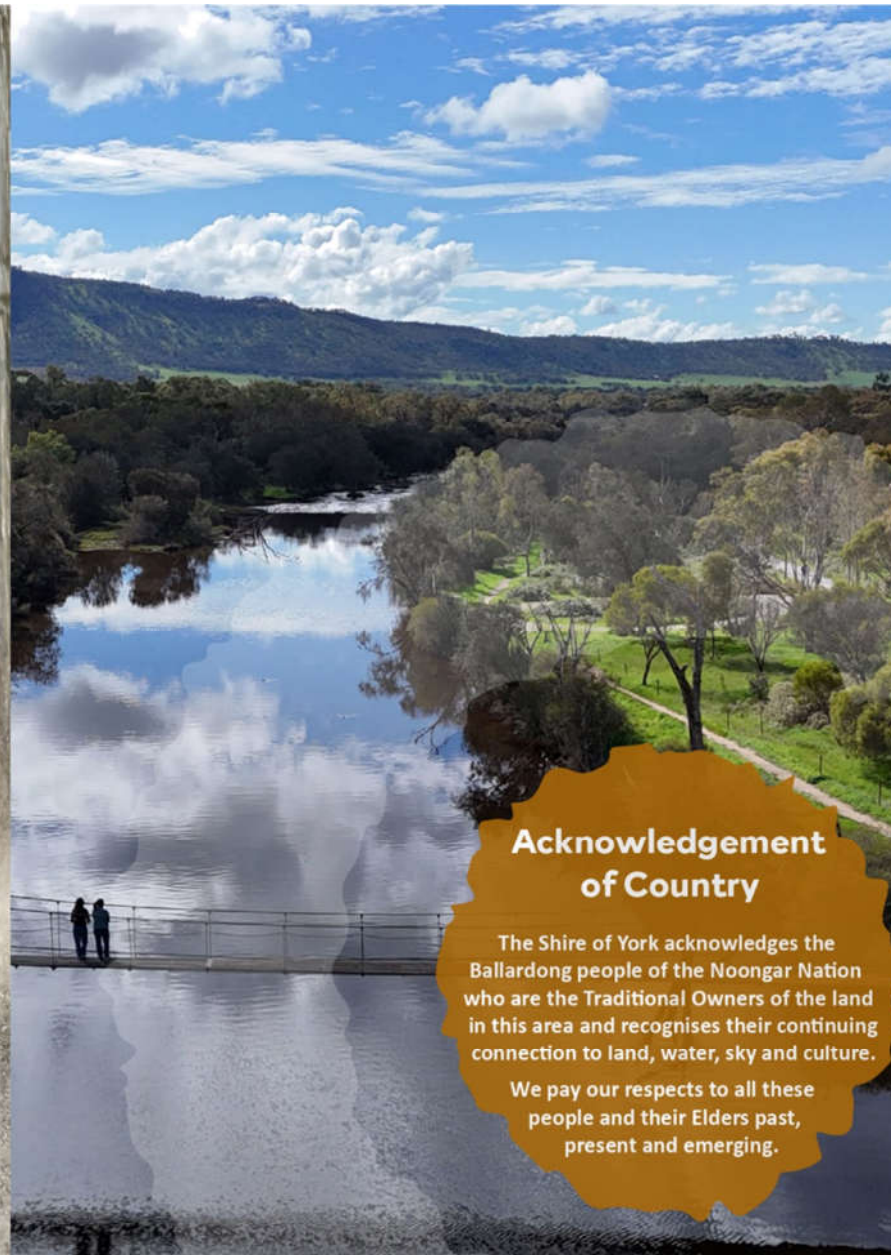
Annual Report

2023-2024

Adopted 28 January 2025



Photo Credit: Court McAlister, Runt



Acknowledgement of Country

The Shire of York acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the land in this area and recognises their continuing connection to land, water, sky and culture.

We pay our respects to all these people and their Elders past, present and emerging.



Contents

3	Acknowledgement of Country	25	Our Assets
6	Message from the Shire President	26	What We Delivered For You
8	Message from the CEO	28	The Place to Be
12	Our Councillors	38	Driving the York Economy Forward
13	Our Decision-making Process	48	A Leader in Sustainable Environment
14	Our Vision	54	Built for Lifestyle and Resilience
16	Our Role	62	Strong Leadership and Governance
18	Our Values	68	Our Organisation
20	York at a Glance	70	Organisational Structure
22	Strategic Alignment	71	Statutory Reporting
24	How We Spent Your Rates	75	Audited Financial Statements

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Message from the Shire President

Local Government Elections

October 2023 saw the Local Government Ordinary Elections with strong interest from the community for the four positions available. We welcomed Councillors James Adamini and Kevin Pyke to Council, with Councillor Denese Smythe being successful in re-election. Blake Luxford was also elected, although he resigned in April 2024. This enabled Councillor Chris Gibbs to be elected without the need for an extra-ordinary election, utilising the reforms recently introduced to the Local Government Act.

The election process also saw a change in Shire President, with Council voting to elect me to the role. I would like to acknowledge the dedication and strong leadership Councillor Denese Smythe has shown in the role since 2019 and thank her for her ongoing service to the community.

Hollywood of the Wheatbelt

As the location for filming motion picture Runt and series 2 for the TV show The Twelve, York is becoming renowned as the 'Hollywood of the Wheatbelt', resulting in a direct cash injection at the time into the local economy worth \$1.1 million. The publicity and economic benefit is continuing as both are being screened to the public.

Adding to the excitement around town during the filming, many locals were used as extras in both productions. This not only gave aspiring actors an opportunity to add to their resume, but it will serve as a story that people can tell their families for generations to come.

Both productions greatly supported local businesses and feedback indicates they really enjoyed their time in York. Our community can be proud of that feedback, with further filming opportunities expected in the next financial year as a result and we are thrilled to be a part of it.

Delivery of Community Resource Centre (CRC) Service

In May 2023 the Shire was alerted to financial concerns at the York Community Resource Centre (YCRC). The YCRC Committee voted to enter voluntary administration in July 2023 and Administrators were appointed, with the YCRC ceasing operations. Recognising the importance of the CRC service to the

community, the Shire worked closely with the Administrators and the Department of Primary Industries and Regional Development to ensure the CRC was not lost altogether.

By taking on the debt from the YCRC in exchange for the property and building at 83 Avon Terrace, the Shire reopened the CRC in November 2023, with full operation commencing from January 2024.

This is a fantastic outcome for our community as it ensures the continuation of the service, as well as hosting the Regional University Campus. It also enables the Shire to deliver an expanded series of community programs and activities from the facility.

Supporting our Farmers

Via a Notice of Motion from myself to Council's June 2024 Ordinary Meeting, Council resolved its support for Western Australian farmers with their campaign to continue the export of live sheep. Aside from tourism, agriculture is a major industry in our district, with many family-owned and operated farms. Also, as York is Western Australia's first inland town, farming has formed part of the European settlement landscape for generations. We hope the Federal Government recognises the importance of the Keep the Sheep campaign to our farmers and the effect it will have on their livelihoods and families, with likely flow on effects to their communities.

In Closing

I want to express my heartfelt appreciation to you, the residents, and stakeholders of York, for your ongoing support, engagement, and partnership. Together, we have achieved remarkable milestones and overcome challenges. A sincere thank you also to the Chief Executive Officer and the dedicated team of staff who work tirelessly for the betterment of our wonderful community. As we look forward, I have no doubt that York will continue to shine as a vibrant and welcoming community, offering opportunities for all.

Kevin Trent

CR KEVIN TRENT
SHIRE OF YORK PRESIDENT



“I am pleased to present my first Annual Report as Shire President of the Shire of York and join with you in celebrating our successes.”

Message from the CEO

Adoption of Key Strategic and Informing Documents

One of the key milestones of the past year was the development of several informing documents. Staff applied considerable effort to producing the Wellbeing Plan, 'Reflect' Reconciliation Action Plan, Transport Asset Management Plans and Long Term Financial Plan. A major review of the Workforce Plan was also completed.

This comprehensive planning is aimed at shaping the future of our Shire, ensuring it remains vibrant, sustainable, and inclusive. We recognise the importance of strategic planning to meet the future needs of our dynamic community.

Also in the reporting period, we undertook a minor review of the Shire's Strategic Community Plan (SCP) and Corporate Business Plan (CBP). As the SCP and CBP were adopted at the beginning of 2020, actions and priorities have changed slightly since then. This minor review removed any actions which have been completed or are no longer relevant and included new focus areas the community has identified as a priority and would like to see future action occurring.

Collaboration for Joint Outcomes

The demolition of the old Hardware building in York's CBD presented a wonderful opportunity for the York & District Co-operative Ltd (York Co-op), as owners of the site, and the Shire to work together to realise value for the community in activating the space. This was highlighted as a priority by the community through the recent SCP/CBP engagement and consultation.

A Memorandum of Understanding has been agreed with the York Co-op detailing the shared objectives and commitments of both parties for the future use of all or part of the land. Additionally, a Concept Plan has been developed for the site following a community co-design process, with the work being informed by the broader York CBD revitalisation plan.

We look forward to continuing to work with the York Co-op and the community in energising this prime piece of CBD real estate.

“2023/24 was a great year for the Shire, with several key projects delivered and community outcomes achieved”

Filming in York

Following on from the Shire President's comments, I would like to acknowledge the support, assistance and patience of our local businesses and community during the recent filming productions in York. While previously we may not have been exposed to film productions, the way in which the community embraced the experience and opportunity it provides has been really pleasing.

That support and enthusiasm, which is already filtering through the film industry via word of mouth, will enhance further opportunities for York to showcase itself to the world. The Shire is excited to facilitate these productions as they become available.

Major Projects

I'm thrilled to report that many major projects and business functions were delivered during 2023/24, including completion of the Mackie Siding Crossing reconstruction, upgrades to the Off-road Vehicle Track, improved drainage works in various areas, Access and Inclusion upgrades in the CBD and integrating operations of the York Community Resource Centre to the Shire just to name a few.

Further details on our achievements are provided later in this document, but the Shire and our community can be proud of what has been accomplished.

In Closing

I am extremely appreciative of our hardworking Shire staff, whose dedication and relentless effort is integral to the smooth functioning of our district. Without the unwavering commitment of our staff, York wouldn't have evolved into the great place to live, work and visit that it is today. Thank you also to our Council Members and community for your support and participation throughout the year. Looking ahead, we remain resolute in our dedication to the prosperity of our Shire.

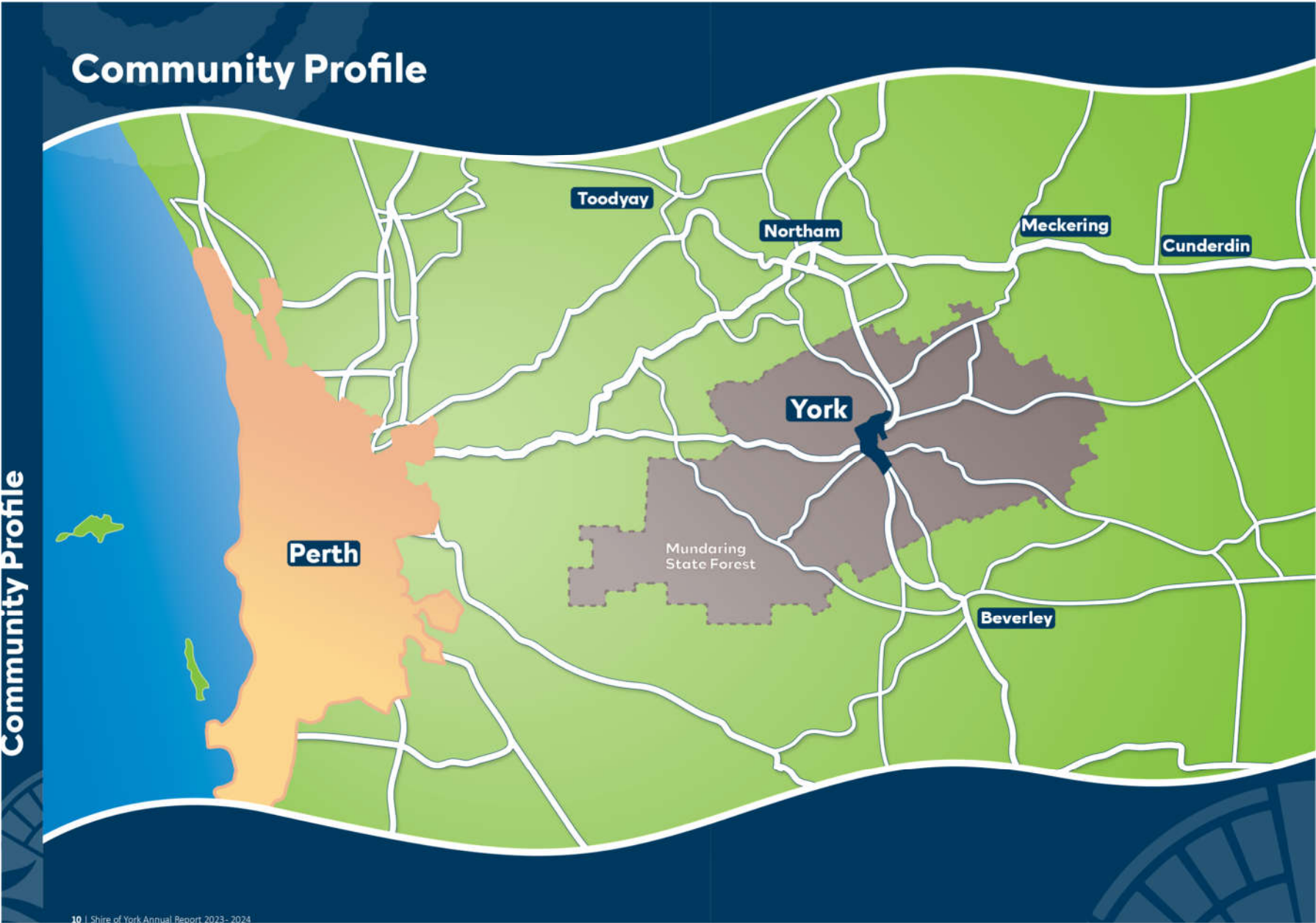
Chris Linnell

CHRIS LINNELL
SHIRE OF YORK CEO



Message from the CEO

Message from the CEO



Our Councillors

Shire President
Cr Kevin Trent OAM RFD JP
Term Expires: October 2025

Deputy Shire President
Cr Denis Warnick
Term Expires: October 2025

Cr James Adamini
Term Expires: October 2027

Cr Chris Gibbs
Term Expires: October 2027

Cr Kevin Pyke
Term Expires: October 2027

Cr Denese Smythe
Term Expires: October 2027

Cr Peter Wright
Term Expires: October 2025

12 | Shire of York Annual Report 2023- 2024

Our Decision-making Process

1

Second Tuesday of the month

Concept Forum
Closed to public
4.30pm - 6.30pm

To discuss:

- Current matters of local or regional significance
- Matters relating to future direction of the Shire
- Emerging changes to the local government sector and implications to the Shire

Agenda provided to Councillors by COB Friday before Concept Forum.

The following applies:

- There is no debate on any matter
- No decisions will be made
- Conflicts of Interest are to be declared

2

Third Tuesday of the month

Agenda Briefing
Open to the public
5.00pm start

• Opportunity for Councillors to ask questions or seek clarification on items included in the Agenda

• Members of the public may attend but there is no opportunity for public participation

Agenda provided to Councillors and published on Shire's website by COB Friday before Agenda Briefing.

The following applies:

- No debate on any matter
- No decisions will be made
- Conflicts of Interest are to be declared

3

Fourth Tuesday of the month

Ordinary Council Meeting
Open to the public
5.00pm start

• Councillors to consider items on the agenda comprising of Officer's reports and recommendations

• Members of the public may participate through Petitions, Deputations and Public Question Time

Agenda provided to Councillors and published on Shire's website by COB Friday before Agenda Briefing.

Any updates (Addendums) following Agenda Briefing are provided to Councillors and published on Shire's website as soon as practicable prior to the Ordinary Council Meeting (OCM).

The following applies:

- Conflicts of Interest are to be declared
- Meeting procedures in accordance with Standing Orders Local Law

*December OCM is held on 3rd Tuesday and no OCM is held in January

We aspire to be:



GOALS		ASPIRATION
Our Community 	The Place To Be	To be a close-knit community, full of life, in a welcoming and accessible place for all.
Our Local Economy 	Driving the York Economy Forward	To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.
Our Natural Environment 	A Leader in Sustainable Environment	To be a place which is renowned for the quality of its natural environment, the astounding beauty of the landscape, and the care taken by the community.
Our Built Environment 	Built for Lifestyle and Resilience	To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future.
Leadership and Governance 	Strong Leadership and Governance	To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.

We aspire to be

Our Vision

Our Role

The Shire of York exists to provide, facilitate and advocate for services, infrastructure and facilities to improve the quality of life for everyone in the district. It has varying roles to play when working towards achieving the vision and goals set by our community.



Lead

Plan and provide direction through policy and practices



Advocate

Being the voice for the local community, promoting local interests, responsible development and more



Provide

Directly provide a range of services, facilities and infrastructure to meet community needs, for example, swimming pools and libraries



Facilitate

Helping to make it possible or easier to meet community needs



Partner

Form strategic alliances and collaborate with external stakeholders to deliver services and projects



Regulate

Ensure compliance with legislation, regulations and local laws related to town planning, animal management, public health, parking and much more



Fund

Provide grant funding or other resources to community groups or organisations to enable them to provide services to the community

Our Values


Courage

Empathy


Respect

Excellence

The importance of organisational values cannot be underestimated. They are the essence of our identity and are the unseen drivers of all decision-making within the Shire. Our values represent ‘who we are and how we do things around here’.



Courage - Face that challenge. Bring a solution. We have each other’s back.



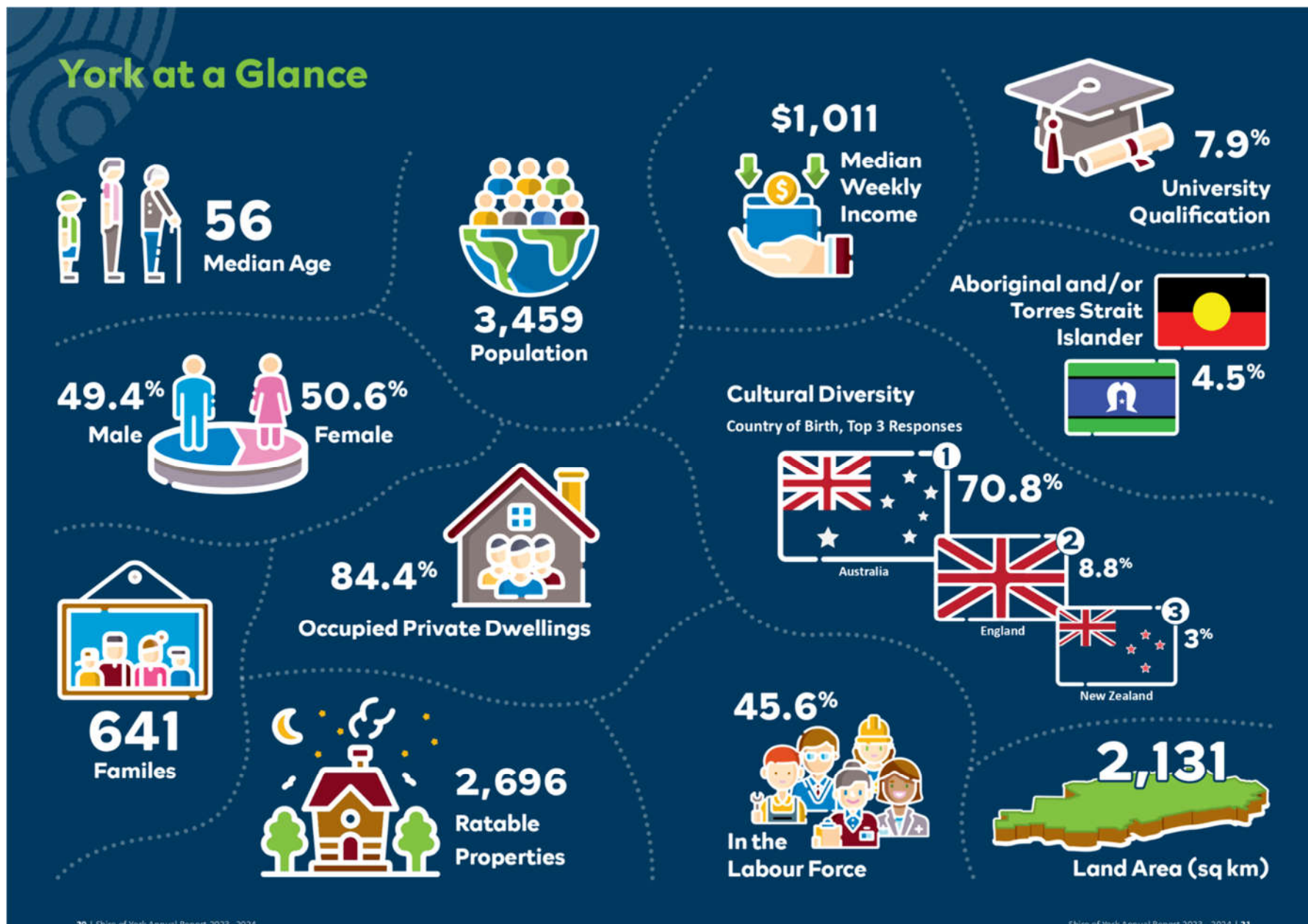
Respect - Respect the work of others, past – present – future. Make the Shire a better place.



Empathy - Kindness is not a weakness. Pause. Listen. Understand.



Excellence - Taking pride in our work. To the best of my ability. Asking for input. Asking what else I can do.



Strategic Alignment

The 2023/24 Annual Report outlines the Shire's efforts in implementing the priorities of the Strategic Community Plan 2020-2030.

The Plan articulates our community's priorities and aspirations for the Shire and forms the strategic basis for the organisation's direction.

Council has outlined specific strategies to meet the key issues and challenges identified by our community, covering the following themes:

- Social
- Economic
- Natural Environment
- Built Environment
- Governance & Leadership

The minor review of our Strategic Community Plan and Corporate Business Plan updated or removed some of the actions within the Plans. In collaboration with our community, industry and government partners, delivery of these projects will work towards achieving the outcomes identified in the community's vision to help meet the challenges of the future.

Scan the QR Code to download the Shire's reviewed Strategic Community Plan 2020-2030.



22 | Shire of York Annual Report 2023-2024

Community Vision & Aspirations

STRATEGIC COMMUNITY PLAN

Establishes the community's vision and aspirations for the longer term (10+ years).

Reviewed and updated every two years, with formal community consultation every four years.



LEGISLATIVE FRAMEWORK

The Local Government Act 1995 and associated regulations require local governments to plan for the future.

ANNUAL BUDGET

Based on the projected costing of the related year of the CBP and informed by the LTFP.

CORPORATE BUSINESS PLAN

Internal business planning tool that translates Council priorities into actions within the resources available. Includes the Capital Works Program.

Quarterly reviews report to Council, monthly internal reviews

Six-monthly reviews report to Council

Annual review and report to Council

PERFORMANCE REPORTING

Feedback and updating of documents

INFORMING STRATEGIES & PLANS

Establishes the community's vision Documents endorsed by Council that guide the implementation of the priorities of the Strategic Community Plan to achieve community vision.

Long Term Financial Plan

Ten-year rolling plan that sets out how the Shire will deliver on the SCP priorities and CBP actions.

Asset Management Plan

Provides guidance on service provision and whole of life-cycle asset management to support the Shire's financial sustainability and key service levels.

Workforce Plan

Identifies the workforce requirements to deliver on the SCP priorities and CBP actions.

ICT Strategic Framework

Shire of York Annual Report 2023-2024 | 23

How We Spent Your Rates

The infographics illustrate how rates and charges have contributed to our key service delivery areas provided to our community during the financial year.



Parks & Building Maintenance
\$5,004,683



Recreation & Sport
\$2,642,018



Road Construction
\$2,413,163



Tourism & Area Promotion
\$559,766



Economic Development
\$466,065



Fire Prevention
\$300,078



Animal Control
\$216,822



Cemetery
\$248,595

Our Assets



Parks & Reserves
10



Sports Facilities
5



Community Buildings
29



Public Amenities
9



Sealed Roads (km)
268



Unsealed Roads (km)
467



Cemeteries
1



Libraries
1



Footpaths (km)
15



Trees Planted
950



Bridges
22



Playgrounds
7



The Place to Be



PRIORITIES



Engage children and young people in their place and future



Increase disability access and senior's services to facilitate accessibility, diversity and inclusion



Support and empower community led development and self-sufficiency

To be a close-knit community, full of life, in a welcoming and accessible place for all

HIGHLIGHTS

- Development of concept designs and commencement of extensive community engagement to inform the location and size of the new aquatic facility.
- The reforming of the Shire of York's Access & Inclusion Advisory Group and community consultations throughout May 2024 to guide the update of the Access & Inclusion Plan.
- The Living Well York Seniors Expo & Forum held in May 2024, returning after a two-year hiatus.
- Volunteer Week 2024 – thanks to grant funding from Lotterywest and Volunteering WA, the Shire of York CRC hosted a morning tea to thank all Volunteers across the Shire for their contribution to our community.
- FreeKick returned for 2024, running over four consecutive Wednesday evenings, this collaboration between the Shire of York CRC and Perth Football Club, provided football skills training, guest speakers and dinner to 44 local football enthusiasts aged 10 - 15 years.
- Transition of the Community Resource Centre services to the Shire of York in consultation with the Administrators and Department of Primary Industries and Regional Development.

The Place to Be

BALLARDONG FIRST





A



B



D



C



E

Citizen of the Year & Sports Star of the Year Awards 2024

Congratulations to the award recipients:

- A. Community Citizen of the Year
Rachel Hayes
- B. Community Citizen of the Year, Senior (65 or over)
Dianne Baker
- C. Active Citizenship Award
York Volunteer Fire & Emergency Services
- D. Senior Sports Star of the Year
Vicki Reynolds
- E. Junior Sports Star of the Year
Kai Harries

30 | Shire of York Annual Report 2023-2024

Shire of York Annual Report 2023-2024 | 31

The Place to Be

The Place to Be



32 | Shire of York Annual Report 2023-2024

DOGS, CATS & CARS

New Dog Registrations	New Cat Registrations	Vehicles
 98	 49	 25
Dog Complaints 58	Cat Complaints 15	Parking Complaints 15
Dogs Impounded 19	Cats Impounded 27	Vehicle Complaints 25
Dogs Released 17	Cats Released 0	Vehicles Removed 1
Dogs Rehomed 5	Cats Rehomed 29	Vehicles Impounded 0

LIBRARY

Physical Items Issued	E-Resources Issued	Active Memberships <small>(115 new members for 2023/24)</small>	New Stock Items Added
 18,312	 5,132	 1,114	 3,006

Shire of York Annual Report 2023-2024 | 33



Funding provided to support community focused activities

York Family Playgroup on behalf of Paint York REaD	Assistance to deliver the Paint York REaD 2024 Hatching Event	\$2,000
York Golf Club	To improve the appearance of the club house and amenities facilities	\$2,000
Flour Mill Emporium Inc	Meet the Maker workshops and drop-in sessions	\$4,000
York District Archery Club Inc.	Support the purchase of equipment for the Club	\$2,000
York & Districts Seniors Appreciation Day	Senior's Appreciation Day	\$3,000
York RSL	Multi-year Agreement – ANZAC Day	\$2,000
York District High School	Multi-year Agreement – End of Year Award Presentations	\$2,000
River Conservation Society	Multi-year Agreement – Caring for York's natural environment	\$12,594
York Agricultural Society	Multi-year Agreement – York Show	\$11,000
Voice of the Avon (York Community Radio)	Multi-year Agreement – delivery of community announcements and broadcast planning	\$3,000
The York Society Inc.	Multi-year Agreement - York Photographic Awards, York Art & Craft Awards and continued support of the York Research and Archive Centre	\$10,000
Regional University Centre Lumen	Support towards provision of services from the Community Resource Centre	\$10,000



Looking forward to 2024/25:

- Adoption of the Shire's updated Access & Inclusion Plan 2024–2029.
- Review of the Shire's Age Friendly Community Plan.
- Establishment of a Youth Advisory Board and the development of a Youth Action Plan to guide future youth initiatives in York.
- The successful sourcing of grant funding to facilitate a CRC Traineeship with a focus on Tourism &/or Community Services.
- An extensive review of the Community Grant Funding application and acquittal processes.
- Continuing the transition of the YRCC Liquor License to a Club license under a combined sports club committee management model and the reactivation of the Recreation & Convention Centre as a hub for community recreational and sporting pursuits.



Driving the York Economy Forward



Photo Credit: Court McAlister, Runt

PRIORITIES



**Support
tourism and
business
development**



**Support
diversification
of the local
economy**

To be a close-knit community,
full of life, in a welcoming and
accessible place for all

Driving the York Economy Forward

HIGHLIGHTS

Filming success

- The Twelve Season 2 was filmed over three and a half weeks in York, to date Western Australia's largest filming crew production.
- Runt was filmed in York over six weeks, transforming York into the world of Upson Downs.
- An economic spend of over \$1.1 million was injected into the community over both filmings.

Avon Valley Alliance

- An MOU was signed by all five shires with the Avon Valley Alliance – Shire of York, Shire of Toodyay, Shire of Beverley, Shire of Goomalling, and Shire of Northam which formalised a united Avon Valley tourism presence and drive to further the advertising and promotion of the area and its offerings.
- Staff attendance at the Caravan and Camping Show, with an estimated attendance of 850,000 people, promoting all things Avon Valley and York.

YORKids

- YORKids added to the winter long weekend festivities with Saturday evening activations that were well attended and encouraged visitors to spend the night in local accommodation options.
- Thirteen local not-for-profit organisations and local business took an active part in the YORKids weekend, showcasing the expanse and diversity our community has to offer. This was greatly received and highly commented on.
- Despite predicted bad weather the entire weekend was very well attended, with extra activation locations.
- Attendance was up 33.8% on last year's YORKids.

Visiting numbers

- Visitor numbers have increased by 14% - total visitors between 1 July 2023 and 30 June 2024 totalling 63,621.
- New people counters have been installed for better data capture in the Town Hall/Visitor Centre.

Driving the York Economy Forward

Driving the York Economy Forward



IMAGE | David Dare Parker



Funding provided to drive economic growth

York Business Association	Multi-year Agreement – promote economic development, business capacity building & business collaboration	\$8,675
Premiere Events	Multi-year Agreement – York Motorcycle Festival	\$22,500
Wheatbelt Arts & Events	Multi-year Agreement – York Festival	\$28,500
York Friendship Club	Multi-year Agreement – York Medieval Fayre	\$4,000
York Veteran Car Club	Multi-year Agreement – York Motor Show	\$10,000
Gallery 152	Marketing and PR promotion of the York Botanic Art exhibition and collection and evaluation of the data by Culture Counts	\$15,000
WestCycle	To support the 2024 Canola Classic	\$9,000
SP Productions	Support towards the filming of Runt	\$50,000
Easy Tiger Productions	Support towards the filming of The Twelve (in-kind)	\$5,000

Town Hall Tours

167

Events Held

22

Experience York App Downloads

925

NEW BUSINESSES

Christmas Gift Guides

8,000

New Take Overs

4

New Independents Opened

2



Photo Credits: Court McAlister, Runt



Looking forward to 2024/25:

Filming success

- Thanks to the excellent media exposure York has received as a key film location, we anticipate a significant boost in tourism and economic growth. Productions like The Twelve and Runt are drawing visitors eager to explore the filming sites, and this momentum is expected to continue driving increased visitor numbers.

Avon Valley Alliance

- A new website and social media platforms for the Avon Valley to launch by the end of 2024 – offering more advertising and visitor interactions.

YORKids

- YORKids 2025 is in preparation with exciting activations already booked.

Visitor numbers

- Increasing visitor numbers are set to be our highest yet.





A Leader in Sustainable Environment



To be a place which is renowned for the quality of its natural environment, the astounding beauty of the landscape, and the care taken by the community

PRIORITIES



Improve the ecology and enjoyment of the river and natural environment



Define the Shire's climate and sustainability position and commitments

HIGHLIGHTS

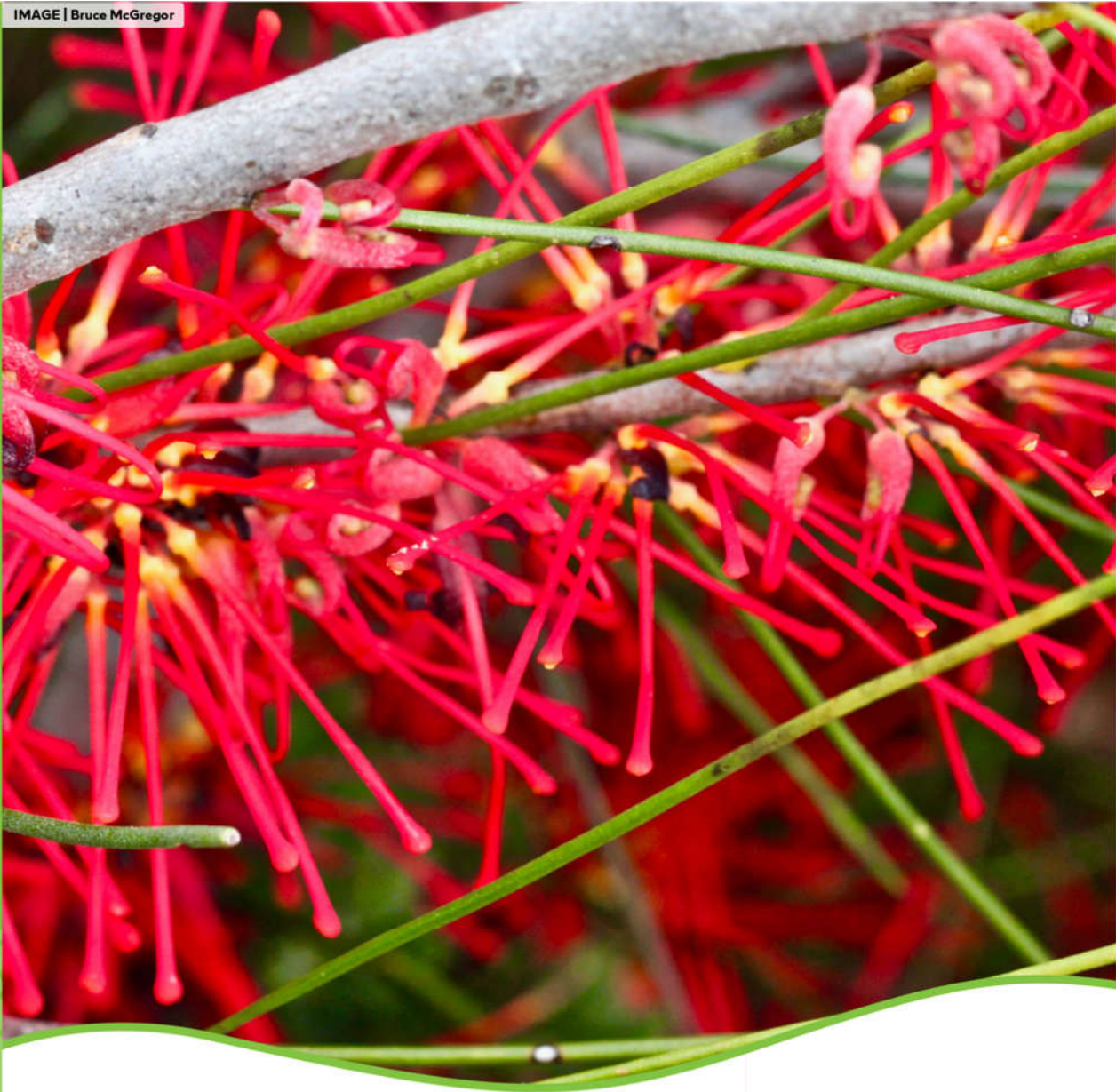
- Traditional Aboriginal Mosaic Burning Programme started with ten participants getting to know about how fire behaves and the safety precautions when undertaking planned burning. The group undertook practice burns on Wongborel/Mt Brown and along the Gogulyar Bilya/Avon River under the supervision of DFES personnel and with a fire truck and bushfire volunteers.
- Launch of the Street Greening Program with the objective to increase the number of street trees in the townsite with a focus on native species from the Wheatbelt. Participants were provided with a suitable water-wise native tree to plant on their street verge.
- The 'On the Rocks Symposium' held in conjunction with University of Western Australia and Perth Natural Resource Management combined cultural and natural heritage, with environmental practitioners, Indigenous knowledge holders and land managers to share and learn about the flora, fauna and geology of granite, as well as ancient and recent human histories.

A Leader in Sustainable Environment



A Leader in Sustainable Environment

IMAGE | Bruce McGregor



52 | Shire of York Annual Report 2023- 2024

CONTAINERS FOR CHANGE
Total Containers Collected
1,867,281

Mobile Phones Collected
12.73kg

Waste Transported to the Shire of Northam Landfill Site
1,423t

Recyclable Material Collected
307t

Looking forward to 2024/25:
Planned continuation of the Traditional Aboriginal Mosaic Burning Programme with more burns on Wongborel/Mt Brown and along the Gogulyar Bilya/Avon River in May/June 2025, it is hoped in conjunction with Ballardong Aboriginal Corporation's new Ranger team.

Shire of York Annual Report 2023- 2024 | 53

A Leader in Sustainable Environment

Built for Lifestyle and Resilience



To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future

PRIORITIES



Upgrade roads and complete footpaths network



Enhance streetscape with a focus on trees



Revitalise Avon Terrace and restore heritage

HIGHLIGHTS

- Tree Pruning Program delivered on Ashworth Road, North Road, Marwick Road, Berrybrow Road, Northbourne Road, Station Road, Quellington Road, Doodenanning Road, Wambyn Road, Qualen West Road & Seabrook Road – total 109km.
- Shoulder Grading Program delivered on Talbot Road, Qualen West Road, York-Tammin Road, Doodenanning Road, Osborn Road, Quellington Road, Cubbine Road and Top Beverley Road – total 77km.
- Restoration of the Mackie Siding Crossing.
- Upgrade of accessible ramps and parking along Avon Terrace.
- Completion of the Cemetery drainage upgrade including identifying the location of historic unmarked graves, providing interpretation and landscaping improvements.
- Completion of upgrades to the Oliver Battista Motocross Track and Off-road Vehicle Area.
- Adoption of the Asset Management Plans for transport assets.

Built for Lifestyle and Resilience

Built for Lifestyle and Resilience

Built for Lifestyle and Resilience

Mackie Siding Crossing



PERCENTAGE SPLIT OF BUILDING APPROVALS	
10%	Dwellings
56%	Outbuildings
11%	Additions/Alterations
6%	Swimming Pools
5%	Retaining Wall/Fence
4%	Water Tanks
2%	Earthworks
.63%	Office
1%	Decking
4%	Demolition
.63%	Telecommunications Tower

\$11,787,398

Approximate value of approved building works



Talbot Road Works



Tenth Road Works



BUILDING & PLANNING

Building Permits Issued

135

Planning Approvals Issued

64

Subdivision Referrals

13

Effluent Approvals Issued

30





BEFORE: Access Upgrade



AFTER: Access Upgrade



Cemetery Drainage



Mackie Siding



CAPITAL ROAD PROGRAM

2023/2024 Roads Program

Goldfields Rd Upgrade	Detailed design (multiple years)
Quellington Rd Upgrade	Detailed design (multiple years)
Spencers Brook Rd	Detailed design
Mackie Siding Bridge	Upgrade
Glebe St Bridge	Upgrade
Greenhills South Rd	Bridge drainage repair
Major Bridge Repairs	Quellington Rd, Spencers Brook Rd, Mannavale Rd
Talbot West Rd	Line marking, culvert extension and safety improvements
Talbot Rd	Road safety assessment
Harvey St	Reseal
Avon Terrace	Access upgrades
Talbot Rd	Road safety report completed
Drainage upgrades	Neville St, Andrews Ave, Tenth Rd

Looking forward to 2024/25:

- Progressing the Light Industrial Area upgrade now the funding agreement has progressed.
- Major road construction improvements to Quellington Road and Goldfields Road.
- Commencing the development of a community space on part of the old Home Hardware site on Avon Terrace in partnership with the York Co-op.

Strong Leadership and Governance



#australiaday
#reflectrespectcelebrate

Australia Day
Share Respect Celebrate

WE'RE ALL PART OF THE STORY.

To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together

PRIORITIES



Continuous improvement of community engagement



Continuous improvement of governance

HIGHLIGHTS

- Councillor Smythe successfully completed the modules required to achieve the Diploma of Local Government – Elected Member (Course Code LGA50220).
- Transition of the Risk Register and Audit Findings to Cascade to improve reporting and oversight.
- Increase in digital content and community engagement through establishing a YouTube channel and videos on key milestones and achievements.
- Taking back in-house management of the Experience York Instagram and Facebook pages.



Strong Leadership and Governance



Community Engagement

In 2023/24, the Shire of York strengthened its community engagement through both digital and traditional platforms. Residents were able to stay informed and involved via the Shire of York Facebook page, our recently launched YouTube channel, the Shire's monthly eNewsletter, and regular updates in the Community Matters newspaper.

We continue to prioritise open communication and invite feedback from the community. Residents are encouraged to share ideas and suggestions on how they would like to engage with the Shire.

Rec Centre Aerial



Governance

One new FOI application was received with no internal reviews being carried out

Adoption of six new policies:

- Temporary Road Closures – Wet Weather
- Recording of Council and Committee Meetings
- Electronic Meetings and Attendance at Council and Committee Meetings via Electronic Means
- Communications Protocol
- Road Hierarchy
- Financial Reserves

Review of six existing policies:

- E7 – Councillors – Recognition of Service
- E2 – Councillors – Training and Continuing Professional Development
- G19 – Risk Assessment and Management
- F2 – Procurement
- E14 – Communications Protocol
- H1 – Work Health and Safety

Two leases approved or renewed:

- York Senior Football Club Inc
- Healthy Self Wellness York Inc

Disposals: Local Government Act 1995, Section 3.58 Disposing of Property

- Portion of Reserve 9203 – Community Garden

Looking forward to 2024/25:

- Implementation of an online Booking System for venues and facilities, improving the customer experience and streamlining the booking process.
- Streamlined reporting to Audit & Risk Committee and Council using Cascade Dashboards and Snapshots.
- Increase in use of various communications platforms and digital promotion tools to inform the community.



Our Organisation

Working at the Shire of York

The Shire is committed to ensuring its workforce has the right skills and knowledge to deliver services that meet the community's current and future demands. Recognising this, we are committed to creating a values-driven, high performing culture where everyone is encouraged to thrive.

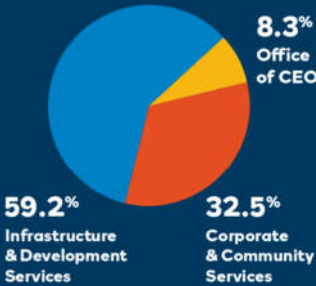
The Shire's Workforce Plan was endorsed in May 2024. This Plan provides the workforce management and resource strategies necessary to deliver the objectives of the Shire's Strategic Community Plan and provides key focus areas to ensure the Shire's workforce can continue to deliver high quality community outcomes.

Workforce Snapshot

Employee Profile - 64 Total & 53 FTEs



FTEs ACROSS DEPARTMENTS



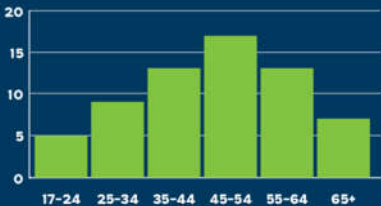
EMPLOYEE LENGTH OF SERVICE (%)

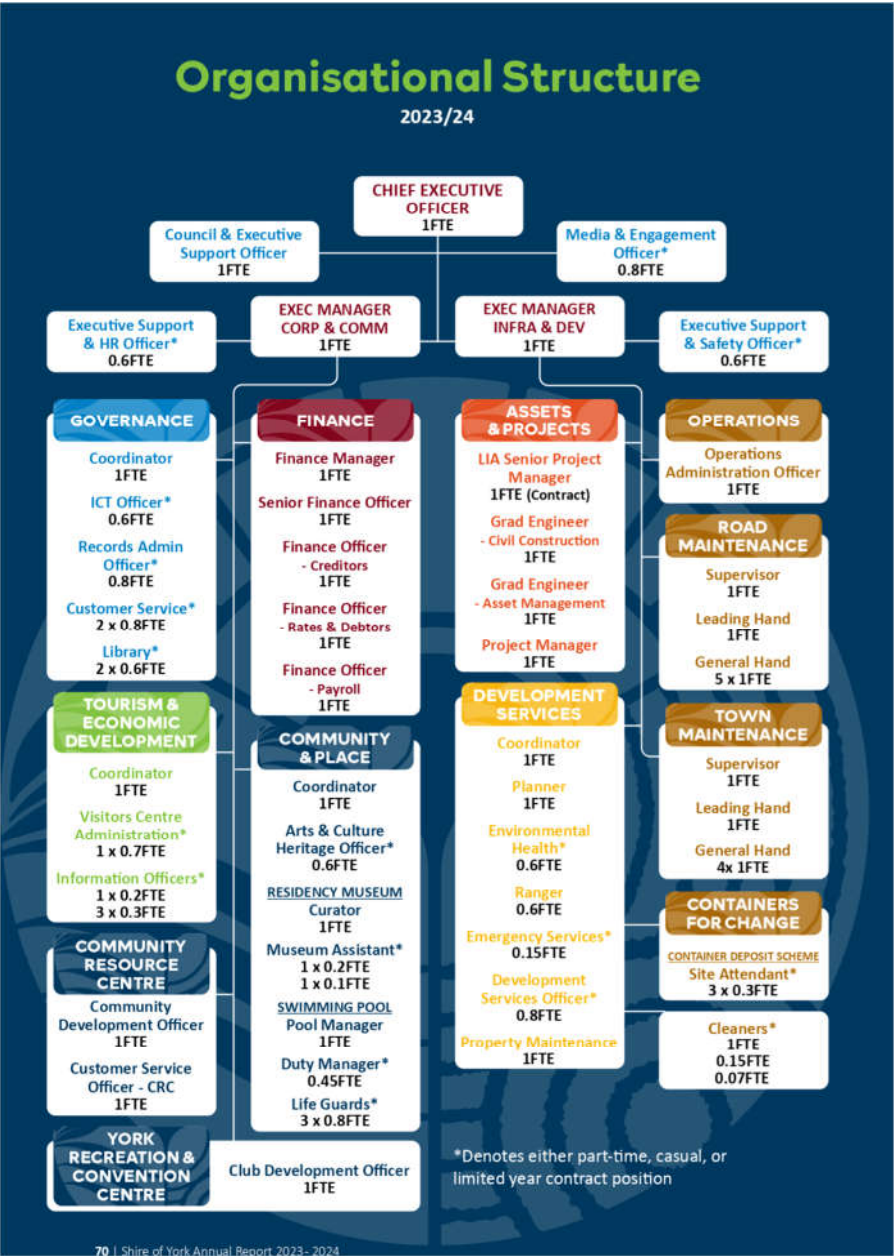


MANAGEMENT TIERS



EMPLOYEE AGE (%)





70 | Shire of York Annual Report 2023-2024

Statutory Reporting

Official Conduct

Section 5.121 of the *Local Government Act 1995* requires the complaints officer of the local government to maintain a register of complaints which records all complaints that result in a finding under Section 5.110(2)(a) that a minor breach has occurred.

One complaint was received on 19 April 2024 which was referred to the Local Government Standards Panel. As of 30 June 2024, no outcome or finding from the Standards Panel had been advised.

Councillor Demographics

Regulation 19B(2)(h) of the *Local Government (Administration) Regulations 1996* requires a local government to include in its Annual Report the age of Councillors (if available).

Age Range 30 June 2024	Elected Members
Between 18 years and 24 years	0
Between 25 years and 34 years	1
Between 35 years and 44 years	2
Between 45 years and 54 years	1
Between 55 years and 64 years	0
Over 64 years	3

Councillor & Committee Meeting Attendance

For 2023/24 the number of Council and Committee meetings held and the numbers of those meetings attended by each Councillor is as follows:

Councillor	Ordinary (11)	Special (3)	Annual Electors (1)	Audit & Risk Committee (5)
Cr Kevin Trent	11	3	0	5
Cr Denis Warnick	10	2	1	4
Cr James Adami	4	2	0	N/A
Cr Chris Gibbs*	3	1	1	N/A
Cr Blake Luxford**	4	1	N/A	N/A
Cr Kevin Pyke	6	2	1	N/A
Cr Denese Smythe	10	3	1	3
Cr Peter Wright	11	3	1	2
Cr Ashley Garratt^	3	1	N/A	N/A
Cr Pam Heaton^^	3	1	N/A	N/A

*Cr Gibbs was elected in April 2024 following the resignation of Cr Luxford**
^Cr Garratt and Cr Heaton^^ did not nominate for the 2023 Ordinary Elections

Shire of York Annual Report 2023-2024 | 71

Regulation 19B(2)(g) & (i) of the *Local Government (Administration) Regulations 1996* requires a local government to report on the gender, linguistic background, country of birth and the number of Councillors who identify as Aboriginal or Torres Strait Islander (if available):

Councillor	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr Kevin Trent*				
Cr Denis Warnick	Male	English	Australia	No
Cr James Adamini*				
Cr Chris Gibbs	Male	English	Australia	No
Cr Kevin Pyke*				
Cr Denese Smythe	Female	Australian	Australia	No
Cr Peter Wright	Male	Australian	Australia	No

*Information not provided

Workforce

In accordance with Section 5.53(2)(g) of the *Local Government Act 1995* and Regulation 19B of the *Local Government (Administration) Regulations 1996*, a local government is required to report the number of employees earning an annual salary of \$130,000 or more and the number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000:

Salary Range	Total
\$130,000 - \$139,999	0
\$140,000 - \$149,999	1
\$150,000 - \$159,999	0
\$160,000 - \$169,999	0
\$170,000 - \$179,999	1
\$180,000 - \$189,999	0
\$190,000 - \$199,999	1

Access and Inclusion Plan (AIP)

Highlights for the reporting period include:

- A call for nominations was undertaken in March 2024 seeking community members, education and service organisations that would be able to provide valid and valuable input into the Shire's plans, programs and projects. The new Access & Inclusion Advisory Group was formed and had its inaugural meeting on 2 April 2024. The Group comprises Officers, local community members with lived experience, and service providers.
- Engagement of Equal Disability Consultants to undertake community consultations and prepare the new AIP.
- The Community Development Officer attended the Digital Accessibility in the Workplace Centre for Accessibility Australia and the Social Inclusion and Disability Awareness workshop led by Inclusion Solutions.
- The Living Well Seniors' Expo and Forum was held on 17 May 2024 and was well attended.
- Completion of the Avon Terrace Access & Inclusion upgrades enabled better access for those with mobility issues.

Record Keeping

Under the *State Records Act 2000*, the Shire and its employees are obliged to comply with the Shire's Record Keeping Plan. Record keeping training in undertaken as part of the on-boarding process for new employees, as well as conducting annual refresher training for all employees.

The Plan is next due for review in late 2025.



72 | Shire of York Annual Report 2023-2024

IMAGE | Bruce McGregor



APPENDIX 1:

Audited Financial Reports

Statement by Chief Executive Officer
For the year end 30 June 2024



\$11,169,861
(Budget)
(total expenditure ex depreciation)



\$7,616,016
(Rates)



\$147,321
(Borrowings)



\$2,537,273
(Reserves)



2,669
(Rateable Properties)



\$1,375,159
(Fees & Charges revenue)



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

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	39

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

A vibrant and inviting agriculture, heritage and tourist town and a Shire community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.

Principal place of business:
1 Joaquina Street
York WA 6302

Nexia Perth Audit Services Pty Ltd

| 1

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

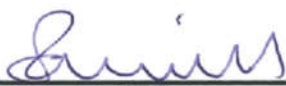
*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of York has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the 11 day of December 2024



CEO

Chris Linnell
Name of CEO



Nexia Perth Audit Services Pty Ltd

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),24	7,616,016	7,640,862	7,023,831
Grants, subsidies and contributions	2(a)	2,156,700	386,388	2,619,885
Fees and charges	2(a)	1,375,159	1,266,389	1,209,024
Interest revenue	2(a)	281,883	225,034	145,704
Other revenue	2(a)	384,574	241,397	276,895
		11,814,332	9,760,070	11,275,339
Expenses				
Employee costs	2(b)	(5,856,912)	(5,859,408)	(5,134,501)
Materials and contracts		(3,711,976)	(4,503,124)	(3,604,548)
Utility charges		(409,977)	(307,167)	(331,142)
Depreciation		(6,836,472)	(7,259,298)	(6,480,269)
Finance costs		(58,632)	(62,706)	(70,640)
Insurance		(341,071)	(265,246)	(241,996)
Other expenditure	2(b)	(791,293)	(811,729)	(706,312)
		(18,006,333)	(19,068,678)	(16,569,408)
		(6,192,001)	(9,308,608)	(5,294,069)
Capital grants, subsidies and contributions	2(a)	2,221,593	3,879,505	903,413
Profit on asset disposals		18,751	6,400	59,658
Loss on asset disposals		(13,481)	(255,898)	(34,285)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	7,683
		2,228,544	3,630,007	936,469
Net result for the period		(3,963,457)	(5,678,601)	(4,357,600)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	16,762,080
Total other comprehensive income for the period		0	0	16,762,080
Total comprehensive (loss) / income for the period		(3,963,457)	(5,678,601)	12,404,480

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



Nexia Perth Audit Services Pty Ltd

SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,424,839	7,390,886
Trade and other receivables	5	1,675,962	1,236,849
Other financial assets	4(a)	2,084,043	0
Inventories	6	52,481	46,329
Assets classified as held for sale	7	0	272,727
TOTAL CURRENT ASSETS		8,237,325	8,946,791
NON-CURRENT ASSETS			
Trade and other receivables	5	219,021	160,928
Other financial assets	4(b)	83,171	81,490
Property, plant and equipment	8	47,493,206	47,953,673
Infrastructure	9	138,257,476	141,223,631
Right-of-use assets	11(a)	975,323	1,003,382
TOTAL NON-CURRENT ASSETS		187,028,197	190,423,104
TOTAL ASSETS		195,265,522	199,369,895
CURRENT LIABILITIES			
Trade and other payables	12	1,638,062	1,056,957
Other liabilities	13	232,933	858,734
Borrowings	14	147,321	207,801
Employee related provisions	15	769,588	745,328
TOTAL CURRENT LIABILITIES		2,787,904	2,868,820
NON-CURRENT LIABILITIES			
Borrowings	14	712,655	967,207
Employee related provisions	15	341,365	146,813
TOTAL NON-CURRENT LIABILITIES		1,054,020	1,114,020
TOTAL LIABILITIES		3,841,924	3,982,840
NET ASSETS		191,423,598	195,387,055
EQUITY			
Retained surplus		25,145,293	29,060,750
Reserve accounts	27	2,537,273	2,585,273
Revaluation surplus	16	163,741,032	163,741,032
TOTAL EQUITY		191,423,598	195,387,055

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



Nexia Perth Audit Services Pty Ltd

**SHIRE OF YORK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		33,418,350	2,585,273	146,978,952	182,982,575
Comprehensive income for the period					
Net result for the period		(4,357,600)	0	0	(4,357,600)
Other comprehensive income for the period	16	0	0	16,762,080	16,762,080
Total comprehensive income for the period		(4,357,600)	0	16,762,080	12,404,480
Balance as at 30 June 2023		29,060,750	2,585,273	163,741,032	195,387,055
Comprehensive income for the period					
Net result for the period		(3,963,457)	0	0	(3,963,457)
Total comprehensive income for the period		(3,963,457)	0	0	(3,963,457)
Transfers from reserve accounts	27	88,000	(88,000)	0	0
Transfers to reserve accounts	27	(40,000)	40,000	0	0
Balance as at 30 June 2024		25,145,293	2,537,273	163,741,032	191,423,598

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



Nexia Perth Audit Services Pty Ltd

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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,233,387	6,813,467
Grants, subsidies and contributions		2,084,339	2,683,822
Fees and charges		1,378,992	1,094,222
Interest revenue		281,883	145,704
Goods and services tax received		797,097	616,334
Other revenue		384,574	276,895
		12,160,272	11,630,444
Payments			
Employee costs		(5,621,354)	(5,168,828)
Materials and contracts		(2,915,053)	(3,687,175)
Utility charges		(409,977)	(331,142)
Finance costs		(58,632)	(70,640)
Insurance paid		(341,071)	(241,996)
Goods and services tax paid		(809,135)	(667,579)
Other expenditure		(791,293)	(468,414)
		(10,946,515)	(10,635,774)
Net cash provided by operating activities		1,213,757	994,670
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,145,472)	(1,306,330)
Payments for construction of infrastructure	9(a)	(2,476,931)	(1,079,645)
Capital grants, subsidies and contributions		1,595,792	748,617
Payments for financial assets at amortised cost		(2,084,043)	0
Proceeds from sale of property, plant & equipment		245,882	228,000
Net cash (used in) investing activities		(3,864,772)	(1,409,358)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(315,032)	(197,908)
Net cash (used in) financing activities		(315,032)	(197,908)
Net (decrease) in cash held		(2,966,047)	(612,596)
Cash at beginning of year		7,390,886	8,003,482
Cash and cash equivalents at the end of the year		4,424,839	7,390,886

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

Nexia Perth Audit Services Pty Ltd

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	6,642,543	7,619,459	7,003,151
Rates excluding general rates	24	973,473	21,403	20,680
Grants, subsidies and contributions		2,156,700	386,388	2,619,885
Fees and charges		1,375,159	1,266,389	1,209,024
Interest revenue		281,883	225,034	145,704
Other revenue		384,574	241,397	276,895
Profit on asset disposals		18,751	6,400	59,658
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	7,683
		11,834,764	9,766,470	11,342,680
Expenditure from operating activities				
Employee costs		(5,856,912)	(5,859,408)	(5,134,501)
Materials and contracts		(3,711,976)	(4,503,124)	(3,604,548)
Utility charges		(409,977)	(307,167)	(331,142)
Depreciation		(6,836,472)	(7,259,298)	(6,480,269)
Finance costs		(58,632)	(62,706)	(70,640)
Insurance		(341,071)	(265,246)	(241,996)
Other expenditure		(791,293)	(811,729)	(706,312)
Loss on asset disposals		(13,481)	(255,898)	(34,285)
		(18,019,814)	(19,324,576)	(16,603,693)
Non cash amounts excluded from operating activities	25(a)	6,965,980	7,508,796	6,984,818
Amount attributable to operating activities		780,930	(2,049,310)	1,723,805
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,221,593	3,879,505	903,413
Proceeds from disposal of assets		245,882	425,454	228,000
		2,467,475	4,304,959	1,131,413
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,145,472)	(1,026,304)	(1,306,330)
Purchase and construction of infrastructure	9(a)	(2,476,931)	(4,504,754)	(1,079,645)
		(3,622,403)	(5,531,058)	(2,385,975)
Amount attributable to investing activities		(1,154,928)	(1,226,099)	(1,254,562)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	88,000	78,000	0
		88,000	78,000	0
Outflows from financing activities				
Repayment of borrowings	26(a)	(315,032)	(207,802)	(197,908)
Transfers to reserve accounts	27	(40,000)	(387,957)	0
		(355,032)	(595,759)	(197,908)
Amount attributable to financing activities		(267,032)	(517,759)	(197,908)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	4,207,426	3,823,168	3,936,091
Amount attributable to operating activities		780,930	(2,049,310)	1,723,805
Amount attributable to investing activities		(1,154,928)	(1,226,099)	(1,254,562)
Amount attributable to financing activities		(267,032)	(517,759)	(197,908)
Surplus or deficit after imposition of general rates	25(b)	3,566,396	30,000	4,207,426

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

Nexia Perth Audit Services Pty Ltd

**SHIRE OF YORK
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	23
Note 13	Other Liabilities	24
Note 14	Borrowings	25
Note 15	Employee Related Provisions	26
Note 16	Revaluation Surplus	27
Note 17	Restrictions Over Financial Assets	28
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	28
Note 19	Contingent Liabilities	29
Note 20	Capital Commitments	29
Note 21	Related Party Transactions	30
Note 22	Events Occurring After the End of the Reporting Period	31
Note 23	Other Material Accounting Policies	32
 Information required by legislation		
Note 24	Rating Information	33
Note 25	Determination of Surplus or Deficit	34
Note 26	Borrowing and Lease Liabilities	35
Note 27	Reserve accounts	36
Note 28	Trust Funds	38

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

- land and buildings classified as property, plant and equipment, or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - facility entry fees	Permission to use facilities	Single point in time	Full payment prior to use	None	On entry to facility

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	21,403	0	7,594,613	0	7,616,016
Grants, subsidies and contributions	92,445	0	0	2,064,255	2,156,700
Fees and charges	1,200,837	0	112,590	61,732	1,375,159
Interest revenue	0	0	135,868	146,015	281,883
Other revenue	165,001	0	0	219,573	384,574
Capital grants, subsidies and contributions	0	2,221,593	0	0	2,221,593
Total	1,479,686	2,221,593	7,843,071	2,491,575	14,035,925

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,023,831	0	7,023,831
Grants, subsidies and contributions	244,655	0	0	2,375,230	2,619,885
Fees and charges	344,722	0	836,594	27,708	1,209,024
Interest revenue	0	0	116,980	28,724	145,704
Other revenue	96,065	0	0	180,830	276,895
Capital grants, subsidies and contributions	0	903,413	0	0	903,413
Total	685,442	903,413	7,977,405	2,612,492	12,178,752

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	87,084	9,802
Trade and other receivables overdue interest	135,868	116,979
Other interest revenue	58,931	18,923
	<u>281,883</u>	<u>145,704</u>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$78,672.		
Fees and charges relating to rates receivable		
Charges on instalment plan	15,790	15,380
The 2024 original budget estimate in relation to: Charges on instalment plan was \$15,790.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	75,000	85,750
	<u>75,000</u>	<u>85,750</u>
Employee Costs		
Employee benefit costs	5,386,193	4,116,185
Other employee costs	470,719	1,018,316
	<u>5,856,912</u>	<u>5,134,501</u>
Other expenditure		
Impairment loss on non-current assets held for sale	7	0
Sundry expenses	791,293	237,898
	<u>791,293</u>	<u>468,414</u>
	<u>791,293</u>	<u>706,312</u>

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

3. CASH AND CASH EQUIVALENTS

Note	2024 \$	2023 \$
Cash at bank and on hand	3,924,527	4,198,060
Term deposits	500,312	3,192,826
Total cash and cash equivalents	4,424,839	7,390,886
Held as		
- Unrestricted cash and cash equivalents	3,738,676	3,946,879
- Restricted cash and cash equivalents	686,163	3,444,007
17	4,424,839	7,390,886

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost	2,084,043	0
	2,084,043	0

Other financial assets at amortised cost

Term deposits	2,084,043	0
	2,084,043	0

Held as

- Restricted other financial assets at amortised cost	2,084,043	0
	2,084,043	0

(b) Non-current assets

Financial assets at fair value through profit or loss	83,171	81,490
	83,171	81,490

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance	81,490	73,807
Movement attributable to fair value increment	1,681	7,683
Units in Local Government House Trust - closing balance	83,171	81,490

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

	2024	2023
	\$	\$
Current		
Rates and statutory receivables	1,691,658	1,333,111
Trade receivables	227,815	173,166
Other receivables	95,051	77,339
GST receivable	149,300	137,262
Receivables for employee related provisions	37,410	37,410
Allowance for credit losses of rates and statutory receivables	(525,272)	(518,457)
Allowance for credit losses of trade receivables	0	(2,982)
	1,675,962	1,236,849
Non-current		
Rates and statutory receivables	219,021	160,928
	219,021	160,928

Disclosure of opening and closing balances related to contracts with customers

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

	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	193,115	250,505	305,013
Allowance for credit losses of trade receivables	0	(2,982)	(851)
Total trade and other receivables from contracts with customers	193,115	247,523	304,162

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

	Note	2024	2023
		\$	\$
Current			
Fuel and materials		52,481	46,329
		52,481	46,329
The following movements in inventories occurred during the year:			
Balance at beginning of year		46,329	34,223
Inventories expensed during the year		(131,976)	(142,063)
Additions to inventory		138,128	154,169
Balance at end of year		52,481	46,329

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Non-current assets held for sale

Non-current assets held for sale
Impairment loss

2024	2023
\$	\$
0	510,625
0	(237,898)
0	272,727

Land classified as held for sale

During 2023/24 council disposed of Land held for re-sale being, St Patrick's Convent School - Lots 800-801, 25-27 South Street York. A deposit of \$30,000 was received in September 2022 and the remaining funds of \$242,727 were received in November 2023.

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 23(i).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Total Property Buildings - non- specialised			Plant and equipment		Total property, plant and equipment
	Land		Total Property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	5,580,550	23,467,821	29,048,371	208,925	2,613,354	31,870,650
Additions	0	42,747	42,747	45,612	1,217,971	1,306,330
Disposals	0	0	0	0	(202,627)	(202,627)
Revaluation increments / (decrements) transferred to revaluation surplus	4,031,850	12,914,454	16,946,304	0	0	16,946,304
Transfer to non-current assets classified as held for sale**	(235,000)	(275,625)	(510,625)	0	0	(510,625)
Depreciation	0	(583,445)	(583,445)	(50,754)	(345,307)	(979,506)
Transfers	0	(476,853)	(476,853)	0	0	(476,853)
Balance at 30 June 2023	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673
Comprises:						
Gross balance amount at 30 June 2023	9,377,400	35,089,099	44,466,499	1,087,983	3,991,999	49,546,481
Accumulated depreciation at 30 June 2023	0	0	0	(884,200)	(708,608)	(1,592,808)
Balance at 30 June 2023	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673
Additions	0	300,772	300,772	12,097	832,603	1,145,472
Disposals	0	0	0	0	(240,612)	(240,612)
Depreciation	0	(822,889)	(822,889)	(47,259)	(495,179)	(1,365,327)
Balance at 30 June 2024	9,377,400	34,566,982	43,944,382	168,621	3,380,203	47,493,206
Comprises:						
Gross balance amount at 30 June 2024	9,377,400	35,389,871	44,767,271	1,100,080	4,498,391	50,365,742
Accumulated depreciation at 30 June 2024	0	(822,889)	(822,889)	(931,459)	(1,118,188)	(2,872,536)
Balance at 30 June 2024	9,377,400	34,566,982	43,944,382	168,621	3,380,203	47,493,206

** Non-current assets classified as held for sale are reflected in Note 7.

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar assets	Independent	June 2023	Price per square metre
Buildings	3	Cost approach using current replacement cost	Independent	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Infrastructure - parks & reserves	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	113,430,071	6,878,437	18,283,500	1,634,953	1,655,939	3,441,162	145,324,062
Additions	803,667	110,114	27,204	17,300	71,797	49,563	1,079,645
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	(184,224)	0	(184,224)
Depreciation	(4,097,247)	(151,817)	(837,947)	(75,217)	(198,176)	(112,301)	(5,472,705)
Transfers	0	122,838	0	0	3,732,439	(3,378,424)	476,853
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
Comprises:							
Gross balance at 30 June 2023	158,114,302	12,386,572	50,203,704	2,813,392	7,223,322	0	230,741,292
Accumulated depreciation at 30 June 2023	(47,977,811)	(5,427,000)	(32,730,947)	(1,236,356)	(2,145,547)	0	(89,517,661)
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
Additions	680,810	273,654	717,295	0	805,172	0	2,476,931
Depreciation	(4,113,067)	(157,589)	(838,402)	(75,601)	(258,427)	0	(5,443,086)
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476
Comprises:							
Gross balance at 30 June 2024	158,795,111	12,660,226	50,920,999	2,813,392	8,028,494	0	233,218,222
Accumulated depreciation at 30 June 2024	(52,090,877)	(5,584,589)	(33,569,349)	(1,311,957)	(2,403,974)	0	(94,960,746)
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other structures	3	Cost approach using current replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	40 to 100 years
Furniture and equipment	8 to 10 years
Plant and equipment	5 to 15 years
Intangible assets	5 years
Infrastructure roads	
- formation	not depreciated
- sealed pavement	5 to 55 years
- unsealed pavement	1 to 20 years
- subgrade	200 years
Infrastructure drainage	1 to 190 years
Infrastructure bridges	4 to 32 years
Infrastructure footpaths	1 to 34 years
Infrastructure other	6 to 100 years
Right-of-use assets - buildings	40 to 100 years

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-Use Assets

Note	Right-of-use assets	
	assets - buildings	assets Total
	\$	\$
Balance at 1 July 2022	1,031,440	1,031,440
Depreciation	(28,058)	(28,058)
Balance at 30 June 2023	1,003,382	1,003,382
Gross balance amount at 30 June 2023	1,122,342	1,122,342
Accumulated depreciation at 30 June 2023	(118,960)	(118,960)
Balance at 30 June 2023	1,003,382	1,003,382
Depreciation	(28,059)	(28,059)
Balance at 30 June 2024	975,323	975,323
Gross balance amount at 30 June 2024	1,122,342	1,122,342
Accumulated depreciation at 30 June 2024	(147,019)	(147,019)
Balance at 30 June 2024	975,323	975,323

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(28,059)	(28,058)
Total amount recognised in the statement of comprehensive income	(28,059)	(28,058)

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

12. TRADE AND OTHER PAYABLES

TRADE AND OTHER PAYABLES	2024	2023
	\$	\$
Current		
Sundry creditors	792,483	357,586
Prepaid rates	175,755	141,744
Accrued payroll liabilities	50,454	44,966
ATO liabilities	89,242	77,984
Bonds and deposits held	524,435	27,273
Cash held for distribution - previously Trust	0	397,968
Accrued interest on long term borrowings	5,693	9,436
	1,638,062	1,056,957

Financial liabilities

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

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

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

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Capital grant/contributions liabilities	232,933	858,734
	232,933	858,734
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	858,734	1,013,530
Additions	(34,801)	0
Revenue from capital grant/contributions held as a liability at the start of the period	(591,000)	(154,796)
	232,933	858,734

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		147,321	712,655	859,976	207,801	967,207	1,175,008
Total secured borrowings	26(a)	147,321	712,655	859,976	207,801	967,207	1,175,008

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of York.

The Shire of York has complied with the financial covenants of its borrowing facilities during the 2024 year.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Sick leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	509,194	461,129
Long service leave	216,390	233,075
Sick leave	44,004	51,124
Total current employee related provisions	769,588	745,328
Long service leave	341,365	146,813
Total non-current employee related provisions	341,365	146,813
Total employee related provisions	1,110,953	892,141

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	2023 Transfer Asset Class	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$		\$	\$
Revaluation surplus - Land - freehold land	8,033,650	8,033,650	4,001,800	0	4,031,850	8,033,650
Revaluation surplus - Buildings	30,723,028	30,723,028	17,808,574	0	12,914,454	30,723,028
Revaluation surplus - Furniture and equipment	61,757	61,757	61,757	0	0	61,757
Revaluation surplus - Plant and equipment	772,011	772,011	772,011	0	0	772,011
Revaluation surplus - Infrastructure - roads	95,312,696	95,312,696	95,312,696	0	0	95,312,696
Revaluation surplus - Infrastructure - drainage	8,138,526	8,138,526	8,138,526	0	0	8,138,526
Revaluation surplus - Infrastructure - bridges	16,876,832	16,876,832	16,876,832	0	0	16,876,832
Revaluation surplus - Infrastructure - footpaths	889,766	889,766	889,766	0	0	889,766
Revaluation surplus - Infrastructure - other structures	2,932,766	2,932,766	533,633	2,583,357	(184,224)	2,932,766
Revaluation surplus - Infrastructure - parks & reserves	0	0	2,583,357	(2,583,357)	0	0
	163,741,032	163,741,032	146,978,952	0	16,762,080	163,741,032

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	686,163	3,444,007
- Financial assets at amortised cost	4	2,084,043	0
		2,770,206	3,444,007
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,537,273	2,585,273
Capital grant liabilities	13	232,933	858,734
Total restricted financial assets		2,770,206	3,444,007
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit		200,000	200,000
Bank overdraft at balance date		0	0
Credit card limit		10,000	10,000
Credit card balance at balance date		(1,580)	(1,818)
Total amount of credit unused		208,420	208,182
Loan facilities			
Loan facilities - current		147,321	207,801
Loan facilities - non-current		712,655	967,207
Total facilities in use at balance date		859,976	1,175,008
Unused loan facilities at balance date		NIL	NIL

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

19. CONTINGENT LIABILITIES

The Shire of York has identified the following sites in relation to land owned, vested or leased that is known to be or suspected of being contaminated. At the date of this report the value and timing of remediation has not been ascertained.

- 4, 5, 6, 36 and 38 Avon Terrace, York 6302 comprising of lots 2, 3, 4, 5 and 6 Avon Terrace.
- 15 Redmile Road, York 6302 comprising of lot 13 Redmile Road.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

2024	2023
\$	\$
318,675	224,509
10,468	0
329,143	224,509
329,143	224,509

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of road infrastructure.

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	17,039	17,085	17,086
President's meeting attendance fees	21,138	21,195	21,196
President's ICT expenses	2,020	2,020	0
President's annual allowance for ICT expenses	0	0	1,747
President's travel and accommodation expenses	212	500	0
	40,409	40,800	40,029
Deputy President's annual allowance	4,283	4,271	4,271
Deputy President's meeting attendance fees	13,735	13,698	13,698
Deputy President's ICT expenses	2,020	2,020	0
Deputy President's annual allowance for ICT expenses	0	0	1,747
Deputy President's travel and accommodation expenses	500	500	0
	20,538	20,489	19,716
All other council member's meeting attendance fees	64,286	68,490	63,311
All other council member's ICT expenses	9,275	10,100	8,076
All other council member's travel and accommodation expenses	130	500	250
	73,691	79,090	71,637
21(b)	134,638	140,379	131,382

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	600,830	644,978
Post-employment benefits	69,050	59,946
Employee - other long-term benefits	54,352	60,047
Employee - termination benefits	0	2,297
Council member costs	134,638	131,382
21(a)	858,870	898,650

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	0	0
Purchase of goods and services	0	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30 June 2024 or which would require a separate disclosure.

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

24. RATING INFORMATION

(a) General Rates

RATE TYPE				2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
GRV General rate	Gross rental valuation	0.134045	1,493	25,485,881	3,416,255	3,687	3,419,942	3,416,255	0	3,416,255	3,302,965
UV General rate	Unimproved valuation	0.008859	407	364,072,031	3,225,314	(2,713)	3,222,601	3,225,314	0	3,225,314	2,809,613
Interim Rates and Back Rates				0	0	0	0	0	21,000	21,000	0
Total general rates			1,900	389,557,912	6,641,569	974	6,642,543	6,641,569	21,000	6,662,569	6,112,578
Minimum payment											
				\$							
GRV General rate	Gross rental valuation	1320	477	1,577,413	629,640	0	629,640	629,640	0	629,640	448,800
UV General rate	Unimproved valuation	1320	292	28,348,622	385,440	0	385,440	385,440	0	385,440	498,960
Total minimum payments			769	29,926,035	1,015,080	0	1,015,080	1,015,080	0	1,015,080	947,760
Total general rates and minimum payments			2,669	419,483,947	7,656,649	974	7,657,623	7,656,649	21,000	7,677,649	7,060,338
Ex-gratia Rates											
Co-operative Bulk Handling						21,403	21,403	21,403	0	21,403	20,680
Total amount raised from rates (excluding general rates)			0	0	0	21,403	21,403	21,403	0	21,403	20,680
Discounts							(63,010)			(58,190)	(57,187)
Total Rates							7,616,016			7,640,862	7,023,831
Rate instalment interest							26,708			25,772	24,500
Rate overdue interest							108,832			52,900	92,480

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

*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(18,751)	(6,400)	(59,658)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(1,681)	0	(7,683)
Add: Loss on disposal of assets		13,481	255,898	34,285
Add: Depreciation	10(a)	6,836,472	7,259,298	6,480,269
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(58,093)	0	(21,517)
Assets held for sale	7	0	0	510,625
Employee benefit provisions		194,552	0	48,497
Non-cash amounts excluded from operating activities		6,965,980	7,508,796	6,984,818
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(2,537,273)	(2,895,230)	(2,585,273)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	147,321	218,223	207,801
- Employee benefit provisions		506,927	506,927	506,927
Total adjustments to net current assets		(1,883,025)	(2,170,080)	(1,870,545)
Net current assets used in the Statement of Financial Activity				
Total current assets		8,237,325	4,387,657	8,946,791
Less: Total current liabilities		(2,787,904)	(2,187,577)	(2,868,820)
Less: Total adjustments to net current assets		(1,883,025)	(2,170,080)	(1,870,545)
Surplus or deficit after imposition of general rates		3,566,396	30,000	4,207,426

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2022	During 2022-23	Repayments During 2022-23	June 2023	During 2023-24	Repayments During 2023-24	30 June 2024	July 2023	During 2023-24	Repayments During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1		800,781	0	(68,543)	732,238	0	(72,929)	659,309	732,256	0	(72,929)	659,327
Forrest Oval Stage 2		128,857	0	(24,588)	104,269	0	(25,879)	78,390	104,269	0	(25,879)	78,390
Forrest Oval Stage 3		200,998	0	(38,354)	162,644	0	(40,367)	122,277	162,644	0	(40,368)	122,276
Old Convent School		242,280	0	(66,423)	175,857	0	(175,857)	0	175,858	0	(68,626)	107,232
Total		1,372,916	0	(197,908)	1,175,008	0	(315,032)	859,976	1,175,027	0	(207,802)	967,225

Borrowing Finance Cost Payments					Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	\$	\$	\$
Forrest Oval Stage 1	62	WATC	6.30%	26/05/2031	(45,000)	(45,000)	(48,952)
Forrest Oval Stage 2	63	WATC	5.15%	8/02/2027	(4,875)	(4,875)	(5,980)
Forrest Oval Stage 3	64	WATC	5.15%	8/02/2027	(7,606)	(7,605)	(9,329)
Old Convent School	67	WATC	3.29%	8/07/2025	(5,856)	(5,226)	(6,379)
Total Finance Cost Payments					(63,337)	(62,706)	(70,640)

* WA Treasury Corporation

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

27. RESERVE ACCOUNTS	2024 Actual Opening Balance \$	2024 Actual Transfer to \$	2024 Actual Transfer (from) \$	2024 Actual Closing Balance \$	2024 Budget Opening Balance \$	2024 Budget Transfer to \$	2024 Budget Transfer (from) \$	2024 Budget Closing Balance \$	2023 Actual Opening Balance \$	2023 Actual Transfer to \$	2023 Actual Transfer (from) \$	2023 Actual Closing Balance \$
Restricted by council												
(a) Leave reserve	506,927	0	0	506,927	506,927	0	0	506,927	506,927	0	0	506,927
(b) Plant reserve	476,688	40,000	0	516,688	476,688	40,000	0	516,688	476,688	0	0	476,688
(c) Land & Infrastructure reserve	158,104	0	0	158,104	158,104	0	0	158,104	158,104	0	0	158,104
(d) Avon river maintenance reserve	15,426	0	0	15,426	15,426	0	0	15,426	15,426	0	0	15,426
(e) Industrial land reserve	134,010	0	0	134,010	134,010	0	0	134,010	134,010	0	0	134,010
(f) Refuse site reserve	75,519	0	0	75,519	75,519	0	0	75,519	75,519	0	0	75,519
(g) Centennial garden reserve	156,162	0	0	156,162	156,162	0	0	156,162	156,162	0	0	156,162
(h) Forrest Oval Lights reserve	6,161	0	0	6,161	6,161	0	0	6,161	6,161	0	0	6,161
(i) Bowls Synthetic surface reserve	20,445	0	0	20,445	20,445	0	0	20,445	20,445	0	0	20,445
(j) Pioneer Memorial Lodge reserve	78,533	0	(78,000)	533	78,533	0	(78,000)	533	78,533	0	0	78,533
(k) Carparking reserve	18,623	0	0	18,623	18,623	0	0	18,623	18,623	0	0	18,623
(l) Building reserve	75,380	0	0	75,380	75,380	0	0	75,380	75,380	0	0	75,380
(m) Disaster reserve	59,281	0	0	59,281	59,281	0	0	59,281	59,281	0	0	59,281
(n) Tennis Synthetic surface reserve	3,155	0	0	3,155	3,155	0	0	3,155	3,155	0	0	3,155
(o) Tied grant funds reserve	19,557	0	0	19,557	19,557	0	0	19,557	19,557	0	0	19,557
(p) RSL Memorial reserve	12,600	0	0	12,600	12,600	0	0	12,600	12,600	0	0	12,600
(q) Greenhills Townsite development reserve	11,221	0	0	11,221	11,221	0	0	11,221	11,221	0	0	11,221
(r) Roads reserve	156,884	0	0	156,884	156,884	0	0	156,884	156,884	0	0	156,884
(s) Swimming Pool reserve	0	100,000	(10,000)	90,000	100,000	0	0	100,000	0	0	0	0
(t) Recreation reserve	600,597	(100,000)	0	500,597	500,597	0	0	500,597	600,597	0	0	600,597
(u) Bridge reserve	0	0	0	0	0	347,957	0	347,957	0	0	0	0
	2,585,273	40,000	(88,000)	2,537,273	2,585,273	387,957	(78,000)	2,895,230	2,585,273	0	0	2,585,273

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

27. RESERVE ACCOUNTS (Continued)

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To fund annual and long service leave requirements.
(b) Plant reserve	To be used to fund plant purchases or major capital repairs.
(c) Land & Infrastructure reserve	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
(d) Avon river maintenance reserve	To maintain and protect the Avon River and its environs.
(e) Industrial land reserve	For the continued development and expansion of an industrial subdivision within the Shire.
(f) Refuse site reserve	To be used for ongoing maintenance and development of Council's waste management facilities.
(g) Centennial garden reserve	To be used for further expansion and capital repairs of the existing units.
(h) Forrest Oval Lights reserve	To provide for the replacement and upgrading of the oval lights.
(i) Bowls Synthetic surface reserve	To provide for the future replacement of bowls synthetic surface.
(j) Pioneer Memorial Lodge reserve	To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).
(k) Carparking reserve	To fund the management and control of parking facilities in accordance with Councils Parking Plan.
(l) Building reserve	For the construction and major capital improvements to all Council buildings.
(m) Disaster reserve	A contingency reserve to help fund recovery from any natural disaster.
(n) Tennis Synthetic surface reserve	To provide for the future replacement of tennis synthetic surface.
(o) Tied grant funds reserve	To segregate grant funds provided for specific projects until those projects are carried out.
(p) RSL Memorial reserve	To provide for the upgrading of the RSL Memorial.
(q) Greenhills Townsite development reserve	To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in.
(r) Roads reserve	To provide for future road resealing requirements.
(s) Swimming Pool reserve	To provide for the maintenance and upgrade of the swimming pool.
(t) Recreation reserve	To be used to fund capital improvements and ongoing development of recreational facilities, including sporting facilities, halls and trails.
(u) Bridge reserve	To provide for the maintenance of bridges.

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

28. TRUST FUNDS

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

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash in Lieu - Public open Space	58,422	0	0	58,422
	58,422	0	0	58,422



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of York

To the Council of the Shire of York

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of York for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 December 2024



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4 GENERAL BUSINESS

The Shire President called for questions from the floor.

CRAIG SKELTON

Question 1

Regarding the York Pool Renewal Project, is the council including new basketball courts and a new Early Years Hub in its planning, costing and delivery as part of the 'Site B' proposal?

Response from the Shire President

The agenda for Council's Ordinary Meeting to be held on Tuesday 25 February 2025 includes a report on the new aquatic facility. The report discusses the impacts of Site B on the outside basketball courts and Early Years Hub facilities, both of which are reaching their end of life. The report also details proposals to address those impacts.

However, Council first need to make a decision on the preferred site location to enable the Administration to commence the development of detailed designs to address these questions in detail. The detailed work will also include engagement with affected user groups to ensure user requirements are addressed.

DIANE BUCKLEY

Question 1

I have been unable to find the proper cost analysis for the new aquatic facility, where would I find that?

Response from the Chief Executive Officer

The detailed costs will be identified in the next stage of the project once a preferred site is determined. Those details will be provided in the Business Case, as the detailed designs are required in order to provide accurate costings.

The Shire's website includes a page detailing the major projects, with all relevant information on the new aquatic facility and other major works being undertaken. Updates will be made to the published information as the project progresses. The page is available <https://www.york.wa.gov.au/major-projects/york-swimming-pool-renewal.aspx>.

Question 2

Are there detailed costings for refurbishing the existing pool?

Response from the Chief Executive Officer

There are costings for the current pool. However, refurbishment of the site is not viable due to the extent of works required to the facility. The most cost effective way moving forward is with a new facility which can be expected to last the community for 50-60 years.

Question 3

When was the last time the pool was painted or any maintenance done?

Response from the Chief Executive Officer

We can provide those details direct to you, I will take that on notice. A lot of the management has been simply to keep the pool operational as it is coming to the end of its life.

Question 4

There are no opening hours listed on the outside of the facility, can that be rectified?

Response from the Shire President

The Shire can investigate updating the signage to include operating hours of the facility.

Question 5

Has the Shire undertaken a survey of the community in relation to the pool?

Response from the Shire President

The Shire has undertaken extensive community consultation which included locations for the pool

Response from the Chief Executive Officer

Community engagement was undertaken approximately eighteen months ago and was reported back to Council. Further work was undertaken in relation to the geotechnical work which informed the preferred site location. There will also be a lot more engagement in relation to the Business Case, detailing where items will be located to inform costs for the detailed design and QS stages. There are still significant milestone decisions to be made with stop points along the way.

Question 6

Die testing was approved in 2019 but was not undertaken, why?

Response from the Chief Executive Officer

In 2019 Council resolved to investigate a range of issues at the facility. A leading aquatic engineer was appointed and a scope of works determined. Following that investigation their advice was not to proceed with upgrades as the facility is at its end of life. In 2021 Council resolved to proceed with other investigations which is the point at which we are now.

DAVID SPARROW**Question 1**

Why is the cost of testing and tagging so high, the price paid seems exorbitant?

Response from the Chief Executive Officer

The Shire has to follow its procurement policy (Policy F2) in seeking quotes for works. The Shire would be happy to receive responses to Requests for Quotes (RFQ) from other providers.

Response from the Executive Manager Corporate & Community Services

The Shire recently answered this question for Cr Smythe. The invoice related to that expense did not list every facility included in the amount. The invoice covered several facilities and an extensive amount of equipment was required to be tested and tagged.

Question 2

By not conducting an extraordinary election it could be argued that you have benefited yourselves. Do you believe there is suitable elected representation in York?

Response from the Shire President

When the time comes for the election, if those who are up for election choose to nominate again they will have the same opportunity as anyone else. Council operated with one vacancy in the lead up to the 2023 ordinary elections without issue, this scenario is no different.

KAREN MARWICK**Question 1**

What is the delay with the back up generator for Pioneer Memorial Lodge?

Response from the Shire President

The Shire has been pursuing WA Country Health Service (WACHS) to follow up with Western Power to get the matter resolved.

Response from the Chief Executive Officer

For the generator to be installed and connected, an upgrade to the power switch board and installation of underground power is required. Western Power's timeframe for that work to be considered is between twelve to eighteen months. We hope we are very close to the design stage and once that is approved by Western Power the Shire is ready to deliver the project. WACHS has been requested to seek Western Power's approval for considering the project as a higher priority.

KAREN THOMAS**ON BEHALF OF YORK BUSINESS ASSOCIATION****Question 1**

In relation to the old Hardware site, what plans are in place to address the aesthetics of the site prior to visitor season?

Cr Smythe and Cr Wright declared a Financial Interest in this matter and left the meeting at 7.05pm.

Response from the Executive Manager Infrastructure & Development Services

The Shire is negotiating a lease agreement with the York Co-op and has undertaken some landscape design work. The initial planting work will be subject to the designs being received and approved. There is also community consultation on the design to occur.

Question 2

What area is the lease covering and who will be responsible for the site?

Response from the Executive Manager Infrastructure & Development Services

The Shire will be responsible for the community open space, which includes greening and a connection with Avon Park. The Co-op will be responsible for the parking area.

Question 3

Can the umbrellas be reinstated as the area is being used as a parking space?

Response from the Executive Manager Infrastructure & Development Services

The Shire can work with the York Business Association to investigate temporary measures at the site.

Question 4

What is happening with the town signage and will the information boards, which are not regularly updated, be removed?

Response from the Chief Executive Officer

The signage will be replaced as part of the wayfinding project. The designs have taken some time to develop as they need to be in the style of the town and match the Shire's branding. The final designs have recently been received and it is hoped they can be rolled out shortly. The Shire can look at removing the unused signage as part of that process.

Question 5

Would the businesses be consulted on the signage? The York Business Association has not had any involvement.

Response from the Executive Manager Infrastructure & Development Services

The consultation was undertaken as part of Town Teams engagement on the Macartney Street site.

DAVID SPARROW**Question 3**

What has been spent on the Macartney Street site to date and how much more is expected to be spent?

Response from the Chief Executive Officer

The current spend is approximately \$5,000 on the landscape design. The cost of the traffic engineering will be split 50/50 between the Shire and the Co-op with costs estimated at \$50,000.

The lease will be the legal arrangement which provides for the long term use and right to the land into the future. Prior community engagement identified the site is important to the community and the Shire has taken that on board. The Coop has its own plans for site and carpark, with the top third of the site being utilised as community open space, with connection to Avon Park.

Cr Smythe and Cr Wright returned to the meeting at 7.18pm.

DIANE BUCKLEY**Question 7**

In relation to the Town of Port Hedland motions, have you considered why the TGA have not carried out its own testing?

Response from the Shire President

The matter is being considered by Council next Tuesday.

Response from the Chief Executive Officer

The matter is being presented to Council for a decision, with the information contained in the agenda report. As mentioned at Agenda Briefing, there are other options highlighted in the report if Council chooses to resolve differently to the Officer's recommendation.

MELISSA WELSH**Question 1**

Can you give an update on the industrial area project?

Response from the Chief Executive Officer

The Shire was successful in obtaining funding three years ago. However, the new Federal Government announced a review of all funding applications. In late 2023 the review results were announced and we were very pleased the funding for the project remained intact. Since that time we have been working with the Federal Government and Main Roads WA to finalise the funding agreement. We will soon be seeking tenders for the design phase of the project and have held initial meetings with landowners in the area to update them on the impacts of the project.

DARREN CONLIN**Question 1**

What is the Shire doing to pressure the owners of the old pharmacy building to repair the recent damage and why is it taking so long?

Response from the Shire President

The Shire have put a cage around the affected area to restrict public access due to safety concerns. I understand the matter is between the insurance company of the property owner and the insurance company of the truck owner.

Response from the Chief Executive Officer

The Shire has raised the matter with the property owner a few times with the latest update being as recently as last week. The property owner advised they had not heard from the truck owner's insurance company and that unfortunately the insurance companies were not forthcoming with a prompt response. The property owner has liaised with a local contractor to perform the remedial works but cannot commence those works until the matter of insurance has been resolved.

5 CLOSURE

There being no further questions from the floor, the Shire President thanked everyone for their attendance and closed the meeting at 7.25pm.