



# **CONFIRMED MINUTES**

## **Ordinary Council Meeting Tuesday, 17 December 2024**

**Date: Tuesday, 17 December 2024**

**Time: 5:00pm**

**Location: Council Chambers, York Town Hall, York**

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**MINUTES OF SHIRE OF YORK  
ORDINARY COUNCIL MEETING  
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK  
ON TUESDAY, 17 DECEMBER 2024 AT 5:00PM**

**1 OPENING**

**1.1 Declaration of Opening**

*Cr Kevin Trent, Shire President, declared the meeting open at 5.00pm.*

**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 this country 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.*

*This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that 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, pursuant to the Local Government Act 1995.*

*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 Declaration of Proximity Interest**

*Nil*

**1.6 Declaration of Financial Interests**

*Alina Behan - SY133-12/24 - Acting Chief Executive Officer Arrangements*

**1.7 Disclosure of Impartiality Interest**

*Nil*

**2 ATTENDANCE**

**2.1 Members**



*Cr Kevin Trent, Shire President; Cr Denis Warnick, Deputy Shire President (via electronic means)*

*In accordance with Regulation 14C of the Local Government (Administration) Regulations 1996, the Shire President has authorised Cr Denis Warnick to attend this meeting via electronic means, having given consideration to the location from which Cr Warnick is attending the meeting and the equipment used to attend the meeting, confirming they are suitable to enable effective engagement in deliberations and communications, and ensuring confidentiality.*

*Cr Chris Gibbs; Cr Kevin Pyke; 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; Vanessa Green, Council & Executive Support Officer*

## 2.3 Apologies

*Nil*

## 2.4 Leave of Absence Previously Approved

*Nil*

## 2.5 Number of People in the Gallery at Commencement of Meeting

*There were seventeen (17) people in the Gallery at the commencement of the meeting.*

# 3 QUESTIONS FROM PREVIOUS MEETINGS

## 3.1 Response to Previous Public Questions Taken on Notice

### **MRS M GOOD**

#### **Question 1**

*Is the CEO satisfied that the York Off-Road Vehicles Area has been soundly governed as per legislative obligations under the Control of Vehicles (Off-road Vehicles) Act 1978, since it's re-opening in January 2024?*

#### **Response provided by the Chief Executive Officer:**

*The Shire of York has managed the York Off-Road Vehicle (ORV) Area, as a gazetted track, for over twenty (20) years in line with the Control of Vehicles (Off-road Vehicles) Act 1978 and has been meeting the requirements under this legislation to provide a safe and regulated environment for off-road vehicle use, although the track is known to have existed in its current location for over thirty (30) years.*

*Following the receipt of four (4) community complaints regarding the ORV area, the Shire has increased its oversight and monitoring activities to address the concerns raised. These enhanced efforts include more proactive engagement with the community, closer monitoring of the ORV area's operations, and a more robust approach to ensuring compliance with all relevant regulations.*

*Work is ongoing to address the complaints, and the Shire remains committed to resolving these concerns while continuously improving its governance and service delivery for the ORV area.*

**Question 2**

*Can you please confirm how many community complaints have been received in relation to the York ORV area in 2024 and whether all community complaints received have been dealt with in accordance with the Shire of York Comprehensive Complaints Response policy (G5) and recorded in a register?*

**Response provided by the Chief Executive Officer:**

*The Shire of York has received four (4) community complaints regarding the ORV area in 2024. Each complaint is being handled in accordance with the Comprehensive Complaints Response Policy (G5).*

*It is important to note that Policy G5 requires only complaints relating to minor breaches involving elected members to be recorded in a formal register under Section 5.110(2)(a) of the Local Government Act 1995. General public complaints are not required to be entered into such a register.*

*These complaints are ongoing, and work continues to address the concerns raised by members of the community. The Shire is committed to resolving these matters fairly and transparently, adhering to the acknowledgment and resolution processes outlined in the policy.*

**Question 3**

*Can assurance be provided that all scoping, planning, consultation, design and construction associated with the York ORV area 2023/24 upgrades was undertaken with due diligence?*

**Response provided by the Chief Executive Officer:**

*The upgrades to the York ORV track were delivered within the Shire's project management framework and appropriate approvals were received as required to complete the works.*

**Question 4**

*Can you please advise which parties were consulted with in relation to the York ORV area 2023/24 upgrade works (including State departments, stakeholders and locals) and whether this aligns with the Shire of York Community Engagement and Consultation Policy (G13).*

**Response provided by the Chief Executive Officer:**

*The upgrade works to the track have been promoted since April 2021 through various communication channels including social media and the Shire's website. A 'Have your say' event was hosted on 23 & 24 February 2024 before the works commenced on site, with the project as one of the topics of discussion for residents to have their input. Multiple communications were put out before and during the construction works advising on progress, with positive feedback received regarding the consultation.*

*The following parties were consulted with as part of project:*

- *Department of Planning, Lands and Heritage (DLPH)*
- *Department of Local Government, Sport and Cultural Industries (DLGSCI)*
- *Department of Water and Environmental Regulation (DWER)*
- *Recreational Trailbike Riders Association*
- *River Conservation Society*
- *Local Aboriginal Elders*
- *Local users*
- *Community*

*The consultation and engagement was carried out at an appropriate level for the category of project in line with the Shire's Community Engagement and Consultation Policy (G13).*

**Question 5**

*Can you please confirm which state department approvals were sought in relation to the York ORV area 2023/24 upgrade works?*

**Response provided by the Chief Executive Officer:**

*A Section 18 consent under the Aboriginal Heritage Act was obtained through the DLPH due to works being close to the river. Aboriginal monitors were on site during several stages of the works as part of this approval.*

*A clearing permit was obtained through the Department of Water and Environmental Regulation for the removal of one (1) tree.*

**Question 6**

*What consideration was given to potential additional pressure on local fire service and ambulance volunteers as a result of increased visitor to the York ORV area?*

**Response provided by the Chief Executive Officer:**

*There has been no identified additional pressures on these services.*

*The main objective of the ORV upgrade project was to improve the safety of the track and protect the surrounding environment. The Track was designed by an experienced and well-respected company, Three Chillis Design, who design tracks across WA. Safety was a design requirement in the scope.*

*The site works consisted of removing a section of the track closer to the Gogulgar Bilya/Avon River to protect the river from riding activity. The remaining works included rebuilding the track, which has been in-situ for over thirty (30) years and improving safety and drainage to the site. The works included the removal of over five hundred (500) illegally dumped tyres from the site and clearing of some vegetation on and around the track to reduce fire hazard and safety issues. A tree in the middle of the track area was also removed to stop possible rider collisions.*

*Having a clear and open track for riders to use provides a safe area to recreate in a legal manner, away from other more densely vegetated and environmentally sensitive areas.*

**Question 7**

*With regard to the York ORV area 2023/24 upgrades, was a public health consultation & public health risk assessment completed in accordance with WA Department of Health Guidelines, to assess potential hazards to health and impact that an increase in use could have on surrounding residents?*

**Response provided by the Chief Executive Officer:**

*A formal risk assessment was completed as part of the project scope which did not identify the need for any further health risk assessments to be completed.*

*As the scope involved reducing the overall footprint of the track and rebuilding what has been in-situ for over thirty (30) years, it was not considered likely to create health hazards to surrounding residents. Additionally, as vehicles using the site need to be registered, which requires them to conform with prescribed safety and noise requirements of the Control of Vehicles (Off-road Areas) Act 1978, the types of outputs from vehicles using the site has not changed.*

**Question 8**

*What risk assessment and mitigation measures have been implemented in relation to the York ORV area 2023/24 upgrades and ongoing use?*

**Response provided by the Chief Executive Officer:**

*A formal risk assessment was completed as part of the development and delivery of the project. Since completion of the project a Compliance Plan has been developed for the site to determine the on-going monitoring requirements for the site.*

*More recently gates have been installed the entrance of the site to ensure a more secure way of closing the site, than the existing chain which was used. Regular checks are being conducted of the site by the Shire Ranger to ensure compliance requirements are being met by users.*

**Question 9**

*I note that the Shire of York local planning scheme and strategy number 3 acknowledges the environmental sensitivity of Gogulgar Bilya/Avon River Reserve and is intent on protecting it from any intensification or inappropriate developments that could detrimentally impact the ecosystem. Prior to the York ORV area 2023/24 upgrades, did the Shire of York engage a suitably qualified environmental consultant to survey the area including identification of flora, priority fauna and threatened ecological communities?*

**Response provided by the Chief Executive Officer:**

*Protection of the Gogulgar Bilya/Avon River was a major and successful outcome of the ORV track upgrade project. The scope of the project was to reduce the existing footprint of the track to protect the river and surrounding environment. Removal of over five hundred (500) illegally dumped tyres during the works also helped protect the river from any contamination.*

*In delivering the project the Shire worked closely with the River Conservation Society and had Aboriginal monitors on site when conducting works within the area close to the river to ensure works were carried out sensitively. The Shire sought approvals from DLPH and DWER to carry out the sections of the work, including providing required surveys and information.*

*The Shire believes having the track in operation as an outlet for off-road vehicle enthusiasts helps reduce the number of instances of illegal off-road vehicles in other sensitive areas like Wongborel/Mount Brown, reserves and along the river.*

**Question 10**

*Prior to improving the drainage of waterlogged areas at the York ORV area as part of the 2023/24 upgrades, did the Shire consult with a suitably qualified engineering and environmental consultant to test for the presence of acid sulphate soils and ensure that any subsequent disturbance to the site is mitigated?*

**Response provided by the Chief Executive Officer:**

*There were no waterlogged areas disturbed as part of the works. All works were carried out within the existing track footprint. Drainage improvements were made in the design of the track to allow the water to flow away from the track towards river and new material was brought into the site to improve the existing track.*

**Question 11**

*I note that local planning scheme number 3 maps clearly indicates that the OBMXT is within the Town Site boundaries of York, in particular the area immediately surrounding the Track*

*is zoned Rural Residential. Can you confirm that the significant increase in volume of vehicles using the facility created by the recent upgrade still enable this Track to satisfy the conditions required under state legislation.*

**Response provided by the Chief Executive Officer:**

*The ORV track is located on a Reserve specially zoned for Recreation. The Local Planning Scheme No. 3 notes the area for Public Open Space/Public Purposes, which is designed to provide for a range of essential physical and community infrastructure. The use of the site meets the purpose outlined in the Local Planning Scheme.*

*It should be noted the Shire have not recorded a significant increase in the use of the track but can confirm it meets all requirements under legislation.*

**Question 12**

*I refer to the recent York Trails Masterplan that recommends should future upgrades to the York ORV area be considered, due regard should be given to potential impact on the neighbourhood noise and design features incorporated such as earth berms and tree planting. Has the Shire complied with the consultant's advice and aligned with LGIS 'off-road vehicle area guidance notes'?*

**Response provided by the Chief Executive Officer:**

*Through the completed upgrade works to the York ORV site, the Shire has met the key recommendation from the York Trails Masterplan in regard to "upgrading the delineation of the site for river protection" and "enhancing the track for riders and local residents".*

*In regard to the recommendation that 'Noise barriers such as tree, vegetation bund and or noise walls should also be considered', this is expected to be addressed in the next stage of the project. The works would include vegetation planting along the north and south areas of the site.*

*An on-site Risk Assessment was carried out by LGIS at the start of 2024 following the works and was concluded to their satisfaction.*

**Question 13**

*What provision has the Shire of York made to ensure that the ORV act is enforceable on weekends when typically, the York ORV area use is greatest and there is no ranger rostered on duty? For example, how does the Shire ensure that the large capacity bikes are not endangering the children on the nipper's track, that bikes are licenced and issue fines proportionally? What process is in place to manage the ranger's roster so that a suitably qualified individual is available to be contacted and deal with issues arising on the weekend?*

**Response provided by the Chief Executive Officer:**

*As the site is used periodically, there are no personnel on site. Site rules are outlined on site including appropriate use of the Little Nipper's Track, including required parental supervision, and overseen by regular compliance checks by the Shire Ranger including on weekends. Gates are opened and closed to limit use of the site.*

*The Shire Ranger checks licenses of users and has addressed issues with users where it has been found to be an issue.*

*The Shire has an on-call service which can respond to significant issues raised on a weekend. Understanding that staff attending on weekends are on overtime rates, which is an additional cost to ratepayers, staff will generally only attend for emergency situations.*

**Question 14**

*The York ORV is within a designated fire area and trail bike riding is considered a high-risk activity for fire. Can you please confirm the management of ongoing fire risk at the ORV such as the deep grass on thick vegetation and who ensures that the track is closed in the event of a total fire ban being issued?*

**Response provided by the Chief Executive Officer:**

*It is believed you are referring to the site being located within in a Bushfire Prone Area as defined by the Department of Fire and Emergency Services (DFES).*

*The Shire regularly maintains the site, including vegetation levels. Riders are restricted to the cleared track area. As the track and associated parking areas are all cleared areas, use of these areas is seen as low risk to causing fire. As part of the improvement works, additional tracks were removed to restrict access and limit the areas of riders.*

*Although riding in cleared areas is not considered 'Off-road activity' by definition under the Bushfire Regulations Act 1954, which means use of the site is technically permissible during a Total Fire Ban event, the Shire has decided to take an extra precautionary measure by making it a site rule that the track is closed during a Total Fire Ban. The Shire relies on users of the site to follow the rules and, when possible, the Shire Ranger will attend to formally close access to the site.*

**Question 15**

*Given that the residents of Prunster Rd have no other method of gaining access to their properties other than the rail crossing opposite the track, if a fire started at the track and spreading rapidly, it could potentially trap the residents. Does the Shire have any intention of providing the residents with an alternative escape route now that the risk has been escalated e.g., opening up the blocked off cul-de-sac at the end of the street?*

**Response provided by the Chief Executive Officer:**

*As the track area and vehicle parking area at the ORV track are cleared areas and the surrounding bushland is regularly maintained, fire risks on site are being managed.*

*The Shire currently has no plans to alter Prunster Road. In the case there was a fire from any source limiting access from Prunster Road to Spencers Brook Road, the Shire would work with affected landowners to find alternative access.*

*It should be noted that Prunster Road's cul-de-sac has been in situ since creation of the railway line in York during the 1880's, therefore residents choosing to buy and/or move into the area would be aware of any access restrictions and should make their own plans to deal with bushfire hazards. The DFES website contains resources to assist residents in developing their own Bushfire Plan, which is available via the following links:*

<https://www.dfes.wa.gov.au/hazard-information/bushfire/prepare>

[https://mybushfireplan.wa.gov.au/?utm\\_medium=paid+search&utm\\_source=google&utm\\_campaign=bushfire\\_preparedness\\_got15&qad\\_source=1&qclid=EAlaIQobChMk9La9raPiqMVQaNmAh3JuCuXEAAAYASAAEgKulFD\\_BwE](https://mybushfireplan.wa.gov.au/?utm_medium=paid+search&utm_source=google&utm_campaign=bushfire_preparedness_got15&qad_source=1&qclid=EAlaIQobChMk9La9raPiqMVQaNmAh3JuCuXEAAAYASAAEgKulFD_BwE)

**Question 16**

*Given that this ORV sits within designated bushfire prone, floodplain and ecologically sensitive areas and local residents have raised concerns of being adversely impacted with noise and dust pollution, has the Shire considered relocating the track to more appropriate land and re-purposing the facility for less invasive use such as a BMX/pump track?*

**Response provided by the Chief Executive Officer:**

*The York ORV track has been in its current position for over thirty (30) years with only a small number of complaints received recently regarding noise and dust.*

*The upgrade works were completed to improve the safety of the track, enhance drainage, and reduce the footprint to protect the Gogulgar Bilya/Avon River and the surrounding environment.*

*The Shire has no plans to relocate the site. There are already many BMX tracks in the area, and the Shire is not aware of any community desire for a pump track. Moving the track would not only be a significant cost for land purchase and construction of a new track, being further out of town would increase maintenance and monitoring costs, as it would require additional travel for staff and plant.*

*The track's proximity to town provides several benefits, including reducing illegal off-road activity by providing a designated area for this, bringing economic benefits to the community as visitors purchase items from local shops, stay in local accommodation, and use town services, and maintaining the heritage of the track and recognition of Oliver Batista. Additionally, the track's location close to emergency services ensures a quicker response time in case of incidents if they do occur.*

**MS JANE FERRO**

*We have become aware that some, if not most, of our Councillors don't feel they have a duty of care to our community because they don't have to follow advice of the Port Hedland Special Council Meeting motions. You might be interested to learn that an Australian lawyer, Julian Gillespie, known for his COVID-19 research and advocacy, wrote the motions, so it wasn't simply a few caring Councillors who put pen to paper. Even though for several years a group of us who DO CARE about this matter and have attempted to inform everyone through our local newspaper – which by the way, has cost us many thousands of dollars – we were not taken seriously.*

*What actions does Council propose taking to inform the wider community, most of whom have no idea that informed consent was not provided before they took genetically engineered injections multiple times?*

**Response provided by the Shire President:**

*Thank you for raising these concerns. At this time, Council has not adopted a formal position on this matter. However, within the December Agenda there is a Notice of Motion enabling Council to make a decision. Your feedback is noted and will be considered as part of ongoing discussions within Council.*

**3.2 Response to Unasked Questions from the Previous Meeting**

*Nil*

**4 PUBLIC QUESTION TIME**

Public Question Time is conducted in accordance with the *Local Government Act 1995* and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states:

**6.7 Other procedures for question time for the public**

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.

- (3) When a question is taken on notice the CEO is to ensure that—
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
  - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
  - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

*Public Question Time commenced at 5.05pm.*

#### 4.1 Written Questions – Current Agenda

##### **MR KERRY BELL**

##### **Question 1**

*Does Council understand their obligations under current West Australian duty of care legislation?*

##### **Response provided by the Chief Executive Officer**

*Item 10.1 – Notice of Motion is where Council will make a decision on how it wants to manage the Town of Port Hedland motion and what it wants to do for the community. There are five (5) deputations being presented to Council at this meeting in relation to that Item.*

*In regards to the Shire's duty under the Work Health and Safety Act 2020, we are very aware of what our responsibilities are.*



## 4.2 Public Question Time

**MR DAVID SPARROW****Question 1**

*Do you think it is fair, right, reasonable, or in anyway passing "the pub test" re: providing fair and proper representation for any councillor to remain and be paid to remain in office if they are no longer living most of their time in York?*

**Response provided by the Shire President**

*Section 2.19 of the Local Government Act 1995 (the Act) details the eligibility criteria required for a person to be elected to Council. Nothing within that Section states that a person must spend a prescribed portion of their time within a district to remain eligible for election to Council.*

*Division 8, Sections 5.98 to 5.99A of the Act details the requirements for fees and allowances to be paid to Council Members. The Shire would be contravening the Act if it were not to pay Council Members in accordance with those Sections.*

**Question 2**

*How much ratepayer coin has been spent so far in relation to the clearing and development/planning/consultation etc etc etc of the private property presumably owned by shareholders of York IGA and how much more, if any are York rates payers likely to be called upon to foot the bill for what arguably is the development of private property?*

**Response provided by the Shire President**

*The Shire has not spent any funds on development or clearing of the site as this has been completed by the Co-op.*

*In 2023/24, the Shire spent \$24,000 through Town Teams Movement to conduct a Listening Report seeking community feedback on not only what was wanted for the site, but also the broader CBD area. This included setting up the temporary seating area and green space to activate the vacant site. A further \$2,000 was spent drafting concept plans for the site to assist with the consultation and discussion with the Co-op.*

*The Shire anticipates entering into a lease agreement with the Co-op for use of the site, taking on legal responsibility for a portion of the site, developing a functional recreation community space which links the main street with Avon Park. The Shire will complete the works on a cost sharing arrangement with the Co-op so that costs are based on each member's area of responsibility in a fair and equitable manner.*

*In the 2024/25 budget, Council endorsed an allocation of \$120,000 towards completing initial works on the portion of the site that will be subject to the future lease.*

*It should also be noted the most recent Community Scorecard highlighted the community's desire for priority action on 'Streetscapes, trees and verges' and 'Town centre development and activation'. The Shire is delivering on that with this project. Through collaboration with the Co-op and community we aim to create a welcoming and activated community space which can be enjoyed for generations to come.*

**MS JENET RYAN****Question 1**

*I asked a question at a Meeting in Greenhills but have not had a response in regards to when will works be undertaken on Doodenanning Road?*

**Response provided by the Chief Executive Officer**

*The Shire has recently undertaken shoulder grading and repaired potholes on Doodenanning Road.*

*Traffic counters have also been installed to obtain data on vehicle movements to inform future works and the priority of those works in accordance with Policy I2 – Road Hierarchy.*

**\*Post Meeting Note:** Questions were asked at the Ordinary Meeting at Greenhills in September 2024 regarding Doodenanning Road, with the questions and responses published in the Minutes available on the Shire's website via the following link:

<https://www.york.wa.gov.au/council-meetings/ordinary-meeting-of-council/ordinary-meeting-of-council-24-september-2024/395>

**MR DAVID SPARROW****Question 3**

*Who do we approach in regard to improving signage in town, specifically at Avon Park and the RV Park and what plans are in place to add additional signage and improve existing signage around town?*

**Response provided by the Chief Executive Officer**

*The Shire is currently undertaking a Wayfinding project, with proposed designs received today for review. This signage suite will provide better site engagement around town to support identification of high interest points.*

*The project has been informed by the engagement undertaken through Town Teams in relation to wayfinding and public signage for our main facilities and attractions. The signage will be contemporary while still respecting the heritage of the town and will be rolled out in stages, with the information 'hoops' likely to be replaced first.*

*Signage at the RV park will likely be included in the next stage of the project.*

*There being no further questions Public Question Time concluded at 5.15pm.*

**5 APPLICATIONS FOR LEAVE OF ABSENCE**

*Nil*

**6 PRESENTATIONS****6.1 Petitions**

*Nil*

**6.2 Presentations**

*Nil*

**6.3 Deputations****6.3.1 Ms Jane Ferro**

*Ms Ferro presented a deputation in support of Item 10.1 – Notice of Motion. A copy of the deputation is presented in Appendix 6.3.1A, available at the end of these Minutes.*

**6.3.2 Ms Audrey Sole**

*Ms Sole presented a deputation in support of Item 10.1 – Notice of Motion. A copy of the deputation is presented in Appendix 6.3.2A, available at the end of these Minutes.*

**6.3.3 Ms Monique Hutchinson**

*Ms Hutchinson presented a deputation in support of Item 10.1 – Notice of Motion. A copy of the deputation is presented in Appendix 6.3.3A, available at the end of these Minutes.*

**6.3.4 Ms Sharna Hilder**

*Ms Hilder presented a deputation in support of Item 10.1 – Notice of Motion. A copy of the deputation is presented in Appendix 6.3.4A, available at the end of these Minutes.*

**6.3.5 Ms Jenet Ryan**

*Ms Ryan presented a deputation in support of Item 10.1 – Notice of Motion. A copy of the deputation is presented in Appendix 6.3.5A, available at the end of these Minutes.*

**6.4 Delegates' reports****6.4.1 Cr Denese Smythe**

*Cr Denese Smythe advised she had attended the following meetings and events during November 2024:*

DAY	MEETING/EVENT DESCRIPTION	VENUE
01/11/2024	CWA 100 <sup>th</sup> Birthday	YRCC
07/11/2024	York Honours Reference Group Meeting	Council Chambers
11/11/2024	Remembrance Day Service	War Memorial
12/11/2024	Concept Forum	Council Chambers
13/11/2024	Regional Australia Institute Training	Zoom
13/11/2024	CEO Meeting	Shire Administration
15/11/2024	Inter-generations Event	Balladong
19/11/2024	Agenda Briefing	Council Chambers
22/11/2024	Avon-Midland Country Zone Meeting	Calingiri
23/11/2024	Strategic Community Plan Meeting	CRC
26/11/2024	Ordinary Council Meeting	Council Chambers
29/11/2024	Keep Australia Beautiful Awards	Perth

**7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****RESOLUTION****011224****Moved: Cr Peter Wright****Seconded: Cr Chris Gibbs**

**That the minutes of the Ordinary Council Meeting held on 26 November 2024 be confirmed as a correct record of proceedings.**

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

**Against: Nil**

**CARRIED 6/0****8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION****8.1 Meetings and Events Attended**

*The Shire President advised he had attended the following meetings and events during November 2024:*

<b>DAY</b>	<b>MEETING/EVENT DESCRIPTION</b>	<b>VENUE</b>
01/11/2024	CWA 100 <sup>th</sup> Anniversary	YRCC
07/11/2024	Yonk Honours Reference Group Meeting	Council Chambers
08/11/2024	CEO Meeting	Shire Administration
11/11/2024	Remembrance Day Service	War Memorial
12/11/2024	CEO Meeting	Shire Administration
12/11/2024	Concept Forum	Council Chambers
18/11/2024	AROC Meeting	Shire of Toodyay
19/11/2024	CEO Meeting	Shire Administration
19/11/2024	Agenda Briefing	Council Chambers
22/11/2024	WALGA Avon-Midland Country Zone Meeting	Shire of Victoria Plains
23/11/2024	Council Strategic Review Workshop	CRC
26/11/2024	CEO Meeting	Shire Administration
26/11/2024	Ordinary Council Meeting	Council Chambers
27/11/2024	WALGA Large Scale Renewable Energy Forum	Microsoft Teams
28/11/2024	CEO Meeting	Shire Administration

## 9 OFFICER'S REPORTS

### SY127-12/24 SOUTH WEST NATIVE TITLE SETTLEMENT - CONSULTATION

<b>File Number:</b>	<b>4.7544</b>
<b>Author:</b>	<b>Sharla Simunov, Planner</b>
<b>Authoriser:</b>	<b>Lindon Mellor, Executive Manager Infrastructure &amp; Development Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Property List <a href="#">↓</a></b> <b>2. Place Sheet <a href="#">↓</a></b>

### NATURE OF COUNCIL'S ROLE IN THE MATTER

Advocative

### PURPOSE OF REPORT

For Council to consider and endorse the Shire's response to the Department of Planning, Lands and Heritage (DPLH) on crown land being considered for transfer to the Noongar Land Estate as part of the Indigenous Land Use Agreements (ILUAs) for the South West Native Title Settlement (the Settlement).

### BACKGROUND

The State of Western Australia has committed to allocating up to 320,000 hectares of Crown land to the Noongar People to create the Noongar Land Estate, in accordance with the six (6) registered ILUAs for the Settlement. The ILUAs were conclusively registered, leading to the settlement commencing on 25 February 2021 after some years of delay.

Further information regarding the Settlement and the Noongar Land Estate can be found on the Department of the Premier and Cabinet Website via the following link:

<https://www.wa.gov.au/organisation/departments/departments-of-the-premier-and-cabinet/south-west-native-title-settlement>

Over the next five (5) years, DPLH will progress selected land parcels through to transfer under the Settlement, subject to all necessary consultation and approvals with stakeholders. Land eligible for inclusion in the Noongar Land Estate includes:

1. Unallocated Crown land.
2. Unmanaged reserves.
3. Land owned or held by the Aboriginal Lands Trust/Aboriginal Affairs Planning Authority.
4. Land owned or held by State agencies or Local Government Authorities, at the discretion of the State agency or Local Government Authority.

The DPLH has provided a list of Crown land parcels being considered for possible transfer to the Noongar Land Estate and has requested the Shire answer the following questions:

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?

2. Does the Shire have any interest in the land?
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.
4. Is the land parcel subject to any mandatory connection to services?
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?
8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

## COMMENTS AND DETAILS

There is one (1) land parcel within the Shire of York that has been identified as being considered for possible land transfer. A property list of the parcel of land is presented in Appendix 1.

The future use of the land if transferred is unknown, although it is understood the land use and development will be required to comply with zoning and land use provisions of the Shire's Local Planning Scheme No. 3 (Scheme) and Local Planning Strategy. It is also unknown, if the parcel of land proves unsuitable for transfer, whether additional parcels of land may then be identified.

Officer's responses to the DPLH's questions are presented in Appendix 2.

In summary, Officers are supportive of the transfer of land where the zoning of land supports a change in tenure and appropriate servicing is available.

The parcel of land is considered as being appropriately serviced, without constraint for development and is supported for transfer.

## OPTIONS

Council has the following options:

- Option 1:** Council could choose to endorse the responses presented in Appendix 2 for submission to the DPLH.
- Option 2:** Council could choose to endorse the response with modification.
- Option 3:** Council could choose to not endorse the response. This option is not recommended as responding to the questions allows the Shire to make comment on the suitability of land for transfer, and Shire infrastructure needs before it is transferred out of Crown ownership.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Internal consultation has been undertaken. No external consultation has been undertaken by the Shire.

**Strategic**

The Shire's Local Planning Strategy acknowledged the Settlement and included a strategy to support actions to implement the Settlement agreement, with an associated action to work with the DPLH on initiatives to release economic opportunities associated with this.

Providing a response to the DPLH on the suitability of parcels of land identified for the possible transfer is considered consistent with the above.

**Strategic Community Plan 2020-2030**

Goal 4: 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.

**Policy Related**

There are no policy related implications associated with the recommendation.

**Financial**

There are no financial implications associated with the recommendation.

**Legal and Statutory**

*Native Title Act 1993*

Responses to questions were formulated giving consideration to the requirements under the *Planning and Development Act 2005* and *Public Health Act 2016*.

**Risk Related**

The response reduces risk by identifying at an early stage any issues with land identified for transfer. In this respect there are no risks associated with the officer's recommendation which warrant further discussion.

**Workforce**

There are no workforce implications associated with the recommendation.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RESOLUTION  
021224**

**Moved: Cr Chris Gibbs**

**Seconded: Cr Denese Smythe**

**That, with regard to the South West Native Title Settlement - Consultation, Council:**

- 1. Resolves to endorse the comments on possible land for transfer under the South West Native Title Settlement, as presented in Appendix 2.**
- 2. Requests the Chief Executive Officer to inform the Department of Planning, Lands and Heritage of the Shire of York's response.**
- 3. Authorises the Chief Executive Officer to make any minor typographical and formatting changes to Appendix 2 prior to submission to the Department of Planning, Lands and Heritage.**

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


**Against:**      Nil

***CARRIED 6/0***



Place No.	PIN	Usage Description	Lot No.	Survey	Property Address	Locality/Suburb	Townsite	LGA	Region	Claim Group	CLT	Reserve No.	Reserve Purpose	Reserve Class	Vesting/ MO	Polygon Area (Ha)	Claimant Preferred Tenure
1	11621319	Unallocated Crown Land	55	D 9753	9 RIVER ST, YORK	YORK	YORK	YORK(S)	Wheatbelt	BALLARDONG PEOPLE	2644/790			N/A	N/A	0.18	Freehold

## Proposed Transfer of Land under the South West Native Title Settlement

PIN:	11621319	USAGE DESCRIPTION:	Unallocated Crown Land	SURVEY:	Diagram 9753
LOT NO:	55	PROPERTY ADDRESS:	9 River Street	LOCALITY:	York
RESERVE NUMBER:	N/A	CLT:	2644/790	AREA (Ha):	0.18ha
CLAIMANT PREFERRED TENURE:			Freehold	PLACE NUMBER:	<u>1</u>
					
#	QUESTION			COMMENTS	
1	Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?			Yes.	
2	Does the Shire have any interest in the land?			No.	
3	Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.			No.	
4	Is the land parcel subject to any mandatory connection to services?			No.	
5	Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?			No.	
6	Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?			There are no future proposals the Shire is currently aware of.	
7	Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?			Nil. Property is zoned Public Open Space Reserve within the Shire of York Local Planning Scheme No. 3.	
8	Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).			Property is not located within Bushfire Prone or Flood Prone Area. Not recognised as a contaminated site on database.	
9	Please provide any additional comments on the proposed transfer of this land as part of the Settlement.			Nil.	

**SY128-12/24 AWARD OF CONTRACT - RFT 06-24/25 - PLANT HIRE SERVICES SUPPLIER PANEL**

<b>File Number:</b>	<b>4.8688</b>
<b>Author:</b>	<b>Kylie Williams, Project Manager Rebecca Palumbo, Manager Projects &amp; Assets</b>
<b>Authoriser:</b>	<b>Lindon Mellor, Executive Manager Infrastructure &amp; Development Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Tender Evaluation - Confidential</b>

**NATURE OF COUNCIL’S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

Council is requested to authorise the establishment of a Pre-Qualified Supplier Panel for Plant Hire Services.

**BACKGROUND**

The Shire of York hires a range of plant and equipment to supplement its own resources, to complete its works and maintenance programs.

The Shire advertised for Tenders to establish a pre-qualified supplier panel of qualified and experienced contractors to supply ‘dry’ (no operator or fuel included) and ‘wet’ (operator and fuel included) plant hire, on a job-by-job basis.

The use of a pre-qualified supplier panel will streamline and improve procurement processes, including reducing the risk of non-compliance relating to cumulative expenditure.

**COMMENTS AND DETAILS**

The Tender documentation was released on 16 October 2024 and submissions closed on 6 November 2024. At the closing date, the Shire received eleven (11) submissions.

The Recommendation Report for RFT 06-24/25 is presented in confidential Appendix 1 and details the tender process, the tender submissions and the evaluation of the responses.

The Regulations permit the formation of a pre-qualified supplier panel for the provision of specific goods or services. This panel enables the Shire to maintain a pool of contractors who can be promptly mobilised to address both emergency and planned operational works. Consequently, this arrangement significantly reduces administrative time, enhancing the efficiency and responsiveness of the Shire's operations.

The RFT submissions were evaluated by a panel consisting of three (3) Officers being the Project Manager, Manager Projects and Assets and Town Maintenance Supervisor using the following criteria:

TABLE 1.

CRITERIA	WEIGHTING
----------	-----------

Relevant Experience	25%
Organisational Capacity	35%
Tendered Price	40%

Eight (8) of the eleven (11) contractors who submitted a response to the tender have been recommended for the establishment of a plant hire services supplier panel.

## OPTIONS

Council has the following options:

**Option 1:** Council could choose to award contracts to pre-qualified suppliers to establish a plant hire services supplier panel.

**Option 2:** Council could choose to decline the award of a pre-qualified supplier panel.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Executive Leadership Team

Evaluation Panel

### Strategic

#### Strategic Community Plan 2020-2030

Goal 1: The Place to Be

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

Goal 4: Built for Lifestyle and Resilience

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

### Policy Related

F2 Procurement

F9 Panels of Pre-qualified Suppliers

### Financial

There is no specific budget allocation for plant hire services. Plant hire services are an operational expense costed to the specific road through the Road Maintenance General Budget.

### Legal and Statutory

Section 3.57 of the *Local Government Act 1995* requires a local government to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods and/or services.

Part 4 (Tenders) of the *Local Government (Functions and General) Regulations 1996* requires that tenders are to be publicly invited for such contracts where the estimated costs of providing the total service exceeds \$250,000.

Part 4 (Panels of pre-qualified suppliers) of the *Local Government (Functions and General) Regulations 1996* requires that statewide public notice of the invitation to apply to join a panel of pre-qualified suppliers is to be given.

**Risk Related**

Reduced risk of non-compliant procurement of plant hire services relating to cumulative expenditure.

**Workforce**

The scope of this report can be managed within current organisational capacity.

**VOTING REQUIREMENTS**

**Absolute Majority:** No

**RESOLUTION****031224****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs**

**That, with regard to Award of Contract - RFT 06-24/25 - Plant Hire Services Supplier Panel, Council:**

- 1. Resolves to endorse the recommendation of the evaluation panel in accordance with the Recommendation Report, as presented in confidential Appendix 1.**
- 2. Awards the Pre-Qualified Supplier Panel contracts for Tender 06-24/25 – Plant Hire Services to:**
  - a. Allworks WA Pty Ltd**
  - b. Brooks Hire Service Pty Ltd**
  - c. Peter Bush T/A Bush Contracting**
  - d. Egan Civil Pty Ltd T/A Castle Civil**
  - e. KEE Hire Pty Ltd**
  - f. JM Dawson PE Dawson & JKH Nominees Pty Ltd T/A Quairading Earthmoving Co**
  - g. RJD Contracting WA Pty Ltd**
  - h. The Trustee for the Seven Springs Family Trust Trading as Ringa Civil**
- 3. Authorises the Shire President and Chief Executive Officer to affix the Common Seal to all relevant contract documentation between the Shire of York and the preferred tenderers, subject to any variations.**
- 4. Authorises the Chief Executive Officer to make any minor formatting or typographical changes to the contract documentation prior to signing.**

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

**Against:** Nil

**CARRIED 6/0**

**SY129-12/24 AWARD OF CONTRACT - RFQ 06-24/25 - SUPPLY OF NEW GRADER**

<b>File Number:</b>	<b>4.8688</b>
<b>Author:</b>	<b>Claire Regent, Operations Administration Officer</b>
<b>Authoriser:</b>	<b>Lindon Mellor, Executive Manager Infrastructure &amp; Development Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Tender Evaluation - Confidential</b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

**PURPOSE OF REPORT**

This report seeks Council approval for the award of Request for Quotation (RFQ) 06-24/25 - Supply of New Grader, as part of the Shire's 2024/25 plant replacement program.

**BACKGROUND**

The Shire of York's existing grader, originally purchased in 2013, is at the end of its useful life. In accordance with the Shire's scheduled plant replacement program and to enable the Shire to continue its annual works and maintenance program, a replacement grader was scheduled to be purchased in the 2024/25 budget.

**COMMENTS AND DETAILS**

In accordance with Policy F2 - Procurement, the RFQ was advertised on 3 September 2024 via WALGA eQuotes under the category of Trucks and Associated Equipment 1: Heavy Duty, Tandem Drive Articulated Grader.

This request invited suitably qualified respondents to undertake the trade in of the existing grader and the supply and delivery of one (1) heavy duty, tandem drive articulated grader. The supply and delivery of the grader included items such as registration, licensing, operator induction and training. The RFQ closed on Tuesday 24 September 2024.

Offers were received from two (2) respondents with one (1) respondent submitting three (3) options. The net value of the purchase includes the trade in price of the existing grader and purchase price of the new grader. This is summarised below:

**TABLE 1.**

<b>CONTRACTOR</b>	<b>PRICE (Excluding GST)</b>
Respondent A	\$407,000
Respondent B Option 1	\$429,000
Respondent B Option 2	\$472,000
Respondent B Option 3	\$529,000

The RFQ's were evaluated by a panel consisting of three (3) Officers being the Works Supervisor, Operations Administration Officer and Grader Operator using the following criteria:

**TABLE 2.**

<b>CRITERIA</b>	<b>WEIGHTING</b>
Price	50%
Timeliness of Delivery	40%
Warranty & Service	10%

A copy of the Panel's combined evaluation is presented in confidential Appendix 1.

All respondents met the compliance criteria as set out in the RFQ. Respondent A provided a more competitive price to Respondent B and Respondent C. Respondent A also indicated an earlier delivery timeframe than Respondents B and C.

Based upon the average weighted score obtained from the evaluation panel, Respondent A is the preferred tenderer.

## **OPTIONS**

Council has the following options:

- Option 1:** Council could choose to accept Respondent A as the preferred respondent for RFQ 06-24/25 and authorise the Chief Executive Officer (CEO) to execute the contract documents.
- Option 2:** Council could choose to nominate another Respondent as the preferred respondent for RFQ 06-24/25 and authorise the CEO to execute the contract documents.
- Option 3:** Council could choose to decline to enter into an arrangement with any respondents and direct the CEO to reject all respondents.

Option 1 is the recommended option.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

Evaluation Panel

### **Strategic**

#### Strategic Community Plan 2020-2030

Goal 4: 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.

### **Policy Related**

F2 Procurement

### **Financial**

The expenditure budget for this item is \$504,000. The proceeds sale of assets budget for this item is \$70,000. The net budget value for this item is \$407,000.

Respondent A is below the budget allowance and two (2) of the options from Respondent B are also below the budget allowance. Option 3 from Respondent B is above the budget allowance. Following the results of these, adjustments will be made from the Plant Reserve if required.

**Legal and Statutory**

Section 3.57 of the *Local Government Act 1995* requires a local government to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods and/or services.

Part 4 (Tenders) of the *Local Government (Functions and General) Regulations 1996* requires that tenders are to be publicly invited for such contracts where the estimated costs of providing the total service exceeds \$250,000.

**Risk Related**

Having a new grader as part of the Shire's fleet will reduce ongoing maintenance costs and improve road maintenance grading effectiveness. It will also provide an improved working environment for staff operating the machine.

**Workforce**

The scope of this report can be managed within current organisational capacity.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RESOLUTION****041224****Moved: Cr Peter Wright****Seconded: Cr Chris Gibbs****That, with regard to Award of Contract - RFQ 06-24/25 - Supply of new Grader, Council:**

- 1. Resolves to endorse the recommendation of the evaluation panel in accordance with the Recommendation Report, as presented in confidential Appendix 1.**
- 2. Awards the contract for RFQ 06-24/25 – Supply of new Grader to Respondent A, WesTrac Pty Ltd.**
- 3. Authorises the Chief Executive Officer to approve a Purchase Order for RFQ 06-24/25 to a total value of \$407,000 excluding GST.**
- 4. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the contract documents prior to signing.**

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

**Against: Nil**

**CARRIED 6/0**



**SY130-12/24 ROAD CONSTRUCTION PROGRAM 2024/25 - BUDGET AMENDMENT****File Number:** 4.8046**Author:** Rebecca Palumbo, Manager Projects & Assets**Authoriser:** Lindon Mellor, Executive Manager Infrastructure & Development Services**Previously before Council:** 24 September 2024 (020924)**Disclosure of Interest:** Nil**Appendices:** Nil**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

Council is requested to consider an amendment to the 2024/25 budget and approve a variation to the 2024/25 Road Upgrade contract due to the Shire receiving additional grant funding.

**BACKGROUND**

At its September 2024 Ordinary Meeting Council resolved (020924):

***“That, with regard to 2024/25 Road Upgrades - Request for Budget Amendment and Award of Contract, Council:***

- 1. Endorses the recommendation of the evaluation panel in accordance with the Recommendation Report, as presented in confidential Appendix 1.***
- 2. Resolves to approve the budget adjustments as listed below:***

<b>GL</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>REVISED BUDGET</b>	<b>COMMENTS</b>
122300/7001	York-Tammin Road	\$129,915	+\$125,000	\$254,915	Meet grant funding obligations
122300/7006	Quellington Road	\$76,893	+\$111,294	\$188,187	Meet grant funding obligations
122401/700611	Quellington Road RRG	\$573,277	+\$322,587	\$895,864	Additional funded project
122407/700412	Spencers Brook Road Black Spot	\$230,000	+\$16,125	\$246,125	Include carry over grant funding
125203	RRG Grant Income	-\$1,883,783	-\$322,587	-\$2,206,370	Additional grant income
700608	Road Renewals	\$220,000	-\$132,511	\$87,489	Impacts on road re-sheeting and sealing program
13350	Building Reserve	\$145,000	-\$45,000	\$100,000	Reduce transfer to Reserve
127308	Plant Reserve	\$139,954	-\$54,908	\$85,046	Reduce transfer to Reserve

<b>122506</b>	<b>Bridge Reserve</b>	<b>\$120,000</b>	<b>-\$20,000</b>	<b>\$100,000</b>	<b>Reduce transfer to Reserve</b>
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3. ***Awards the contract for Tender 01-24/25 for York-Tammin Road and Quellington Road to WCP Civil Pty Ltd up to the amended budgeted amount \$2,583,881.***
4. ***Awards the contract for Tender 01-24/25 for Spencers Brook Road to WCP Civil Pty Ltd for a revised scope of works up to the amended budget of \$246,125.***
5. ***Authorises the Shire President and Chief Executive Officer to affix the Common Seal to all relevant contract documentation between the Shire of York and the preferred tenderer, subject to any variations.***
6. ***Authorises the Chief Executive Officer to make any minor formatting or typographical changes to the contract documentation prior to signing."***

The purpose of the report was to adjust project budgets and to award the Tender for the road construction works.

The planning of the construction works is currently being scheduled with the successful tenderer, WCP Civil Pty Ltd.

## COMMENTS AND DETAILS

The available budget for the Spencers Brook Road Black Spot project is \$246,125.

The submitted price in Tender RFT 01-24/25 exceeded the available budget by \$128,415.

Consequently, Council resolved to award the contract for a revised scope of work within the available budget. This was part of Point 4 of the Resolution.

Since that Resolution, the Administration has been seeking a way to cover the budget shortfall rather than reduce the scope of the works. A request for additional funds was submitted to the Federal Black Spot Program via Main Roads WA, to complete the planned road improvements. The grant variation request was supported and additional funds of \$188,800 have been approved through Main Roads WA.

The additional funding request includes \$128,415 for the original WCP Civil quote plus \$60,000 for environmental compliance, project management support, and contingency.

The 2024/25 budget can be adjusted to include the additional funds allocated for the Spencers Brook Black Spot Project. This requires an increase in income as well as a corresponding increase in expenditure.

With the increase in income, the project can proceed as planned. Point 4 of Resolution 020924 must be addressed to vary the contract up to the new budget amount.

The detailed budget adjustments are summarised below:

**TABLE 1.**

<b>GL</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>REVISED BUDGET</b>	<b>COMMENTS</b>
125208	Grant Govt – Black Spot Funding Mun	-\$437,240	-\$188,800	-\$626,040	Additional grant income
122407/700412	Spencers Brook Road Black Spot	\$246,125	+\$188,800	\$434,925	Additional expenditure due to income

## OPTIONS

Council has the following options:

**Option 1:** Council could choose to approve the proposed budget amendments and resolve to award the variation for an increased contract amount.

**Option 2:** Council could choose to reject the budget amendment and decline to award the variation for the increased contract amount.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Executive Leadership Team

### Strategic

#### Strategic Community Plan 2020-2030

Goal 1: The Place to Be

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

Goal 4: Built for Lifestyle and Resilience

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

### Policy Related

F2 Procurement

### Financial

The amendment to budgeted expenditure has been balanced by securing additional grant income.

There will be no change to the existing budget position in terms of surplus or deficit funds.

By allocating these funds, Council can proceed with the planned road construction projects and achieve the complete scope of works.

Should Council decide against proceeding with the recommended action, the Shire would forego the opportunity to utilise additional grant funding for the road upgrades.

### Legal and Statutory

Section 6.8 of the *Local Government Act 1995* is applicable and states:

#### **“6.8. Expenditure from municipal fund not included in annual budget**

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
  - (a) *is incurred in a financial year before the adoption of the annual budget by the local government; or*
  - (b) *is authorised in advance by resolution\*; or*
  - (c) *is authorised in advance by the mayor or president in an emergency.*

*\* Absolute majority required.*

- (1a) *In subsection (1) —*

**additional purpose** *means a purpose for which no expenditure estimate is included in the local government’s annual budget.*

- (2) *Where expenditure has been incurred by a local government —*
  - (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*

- (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council."*

### Risk Related

These works have been delayed for some time now and it has been necessary to seek additional funds as cost escalations have impacted. Not adopting the Officer's recommendations would mean the works could not be completed to the planned scope and any approach to reduce scope would compromise outcomes.

### Workforce

The scope of this report can be managed with current operational capacity.

### VOTING REQUIREMENTS

**Absolute Majority: Yes**

#### RESOLUTION 051224

**Moved: Cr Chris Gibbs**

**Seconded: Cr Kevin Pyke**

**That, with regard to Road Construction Program 2024/25 - Budget Amendment, Council:**

- Resolves to approve the budget adjustments as listed below:**

GL	DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	REVISED BUDGET	COMMENTS
125208	Grant Govt – Black Spot Funding Muni	-\$437,240	-\$188,800	-\$626,040	Additional grant income
122407/ 700412	Spencers Brook Road Black Spot	\$246,125	+\$188,800	\$434,925	Additional expenditure due to income

- Accepts a contract variation for Tender 01-24/25 for Spencers Brook Road to WCP Civil Pty Ltd up to the amended budget of \$434,925.**
- Notes this Resolution supersedes Point 4 of the previous Resolution 020924 from the Ordinary Council Meeting held on 24 September 2024.**

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

**Against:** Nil

**CARRIED 6/0 BY ABSOLUTE MAJORITY**

**SY131-12/24 REVIEW OF POLICY F6 - CORPORATE CREDIT CARD POLICY**

<b>File Number:</b>	<b>4.7714</b>
<b>Author:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Chris Linnell, Chief Executive Officer</b>
<b>Previously before Council:</b>	<b>23 August 2022 (010822)</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Reviewed Policy F6 <a href="#">↓</a></b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents a review of F6 – Corporate Credit Card Policy to Council for consideration.

**BACKGROUND**

Policy F6 – Corporate Credit Card Policy was last presented to Council at its August 2022 Ordinary meeting after significant review where it resolved (010822):

***“That, with regard to the Application for a Corporate Credit Card and Review of Policy F6 - Corporate Credit Card, Council:***

- 1. Approves the application for a second corporate credit card to be held by the Executive Manager Infrastructure & Development Services.***
- 2. Adopts the reviewed Policy F6 – Corporate Credit Card Policy, as presented in Appendix 1.***
- 3. Authorises the Chief Executive Officer to make any minor typographical and formatting changes to Policy F6 – Corporate Credit Card Policy prior to publication.”***

As part of good governance all Council policies are regularly reviewed to ensure continued legislative compliance, and alignment with the operations of the organisation.

**COMMENTS AND DETAILS**

Officers have reviewed Policy F6 – Corporate Credit Card Policy and are proposing no changes to the policy other than the revision date. A copy of the reviewed policy is presented in Appendix 1 with tracked changes.

**OPTIONS**

Council has the following options:

**Option 1:** Council could choose to adopt Policy F6 – Corporate Credit Card Policy with review revision.

**Option 2:** Council could choose not to adopt Policy F6 – Corporate Credit Card Policy.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Bendigo Bank

Executive Leadership Team

### 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

F6 Corporate Credit Card

### Financial

Nil – the outstanding balance of the credit card is paid automatically each month by direct debit to avoid incurring any interest.

### Legal and Statutory

Section 2.7(2)(b) of the *Local Government Act 1995* is applicable to Council's role in relation to policies and states:

#### ***“2.7. Role of council***

- (1) *The council —*
  - (a) *governs the local government's affairs; and*
  - (b) *is responsible for the performance of the local government's functions.*
- (2) *Without limiting subsection (1), the council is to —*
  - (a) *oversee the allocation of the local government's finances and resources; and*
  - (b) *determine the local government's policies.”*

Regulation 11 of the *Local Government (Financial Management) Regulations 1996* is applicable to the management of credit cards and states:

#### ***“11. Payments, procedures for making etc.***

- (1) *A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of —*
  - (a) *cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and*
  - (b) *petty cash systems.*
- (2) *A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.*
- (3) *Payments made by a local government —*
  - (a) *subject to subregulation (4), are not to be made in cash; and*
  - (b) *are to be made in a manner which allows identification of —*
    - (i) *the method of payment; and*

- (ii) *the authority for the payment; and*
- (iii) *the identity of the person who authorised the payment.*
- (4) *Nothing in subregulation (3)(a) prevents a local government from making payments in cash from a petty cash system.”*

### **Risk Related**

There are risks inherent in the use of corporate credit cards – financial, compliance, reputational and fraud risk. Therefore, it is imperative that appropriate controls are in place to ensure risks are minimised. Mitigation strategies in place to address corporate credit card use include:

1. The CEO will retain oversight of the use of the corporate credit card(s) by the Executive Managers and provides the final sign-off authorisation on expenses.
2. Card expenditure is limited to a maximum of \$5,000.
3. Processes for approval of use, evidence and acquittal have been developed and staff training provided.

### **Workforce**

The scope of this report can be managed within current operational capacity.

### **VOTING REQUIREMENTS**

**Absolute Majority: No**

#### **RESOLUTION**

**061224**

**Moved: Cr Chris Gibbs**

**Seconded: Cr Peter Wright**

**That, with regard to the Review of Policy F6 - Corporate Credit Card Policy, Council:**

- 1. Adopts the reviewed Policy F6 – Corporate Credit Card Policy, as presented in Appendix 1.**
- 2. Authorises the Chief Executive Officer to make any minor typographical and formatting changes to Policy F6 – Corporate Credit Card Policy prior to publication.**

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

**Against: Nil**

***CARRIED 6/0***

**FINANCE POLICIES****Corporate Credit Card Policy**

Policy Number:	F6
Relevant Delegation:	Not Applicable
Adoption Details:	28 January 2016
Last Review Details:	<u>1723 AugustDecember 20242</u>

**POLICY OBJECTIVE:**

The objective of this policy is to:

- Provide guidance in the issue and use of corporate purchasing and credit cards in order to ensure good governance.
- Reduce the risk of fraud and misuse of corporate purchasing and credit cards and minimise the Shire's financial and reputational risk.
- Fulfil all statutory requirements of the Local Government Act with respect to the use of corporate purchasing and credit cards.
- Adopt best practice in developing a clear and comprehensive policy on the use of corporate purchasing and credit cards.

**POLICY SCOPE:**

The requirements of this policy covers all Shire employees that are issued with and/or use the corporate purchasing and/or credit card cards.

This policy does not extend to Elected Members, as the Local Government Act does not make any provision for Elected Members to be issued with a Corporate Credit Card. A Local Government can only pay allowances or reimburse expenses to a Councillor.

**POLICY STATEMENT:****INTRODUCTION**

The Shire will operate a corporate purchasing and credit cards system which permits an appropriate level of cards to be issued within the organisation. The number of cards issued has been reviewed in accordance with the review of this policy to ensure the appropriateness of the number of cards being used and the reason for which the card was issued.

Corporate purchasing and credit cards can serve as an effective way for the Shire to make payment for goods and services. The risks associated with corporate purchasing and credit card use can be minimised through the implementation of effective controls and administration processes. This policy must be understood by the employee/card holder prior to the issuing of corporate purchasing and credit cards.

This policy was created to ensure controlled use of corporate purchasing and credit cards and therefore good governance. Consultation of relevant legislation and industry best practice was undertaken. This policy was reviewed with consideration for the Department of Local Government's Operational Guidelines and WALGA's template policy suite.



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## PRINCIPLES

- (a) There are always adequate controls in place surrounding the issuing and use of corporate purchasing and credit cards.
- (b) There are effective acquittal practices in place surrounding the use of corporate purchasing and credit cards.
- (c) Purchases made on corporate purchasing and credit cards adhere to the Procurement Policy.
- (d) Purchases made on corporate purchasing and credit cards are as transparent as those processed through the Accounts Payable process.

## PROVISIONS

### 1. ADVANTAGES OF CORPORATE CREDIT CARD USE

The use of corporate purchasing and credit cards shall only be approved if there is a demonstrated need and advantage to the Shire. These include:

- (a) eliminating or reducing time spent on paper-based ordering and payments.
- (b) reduction of administrative costs.
- (c) reducing the number of payments per month.
- (d) provision of a useful resource in an emergency situation.
- (e) reducing the need to carry cash on the premises.

### 2. CUSTODIANSHIP AND CONDITIONS OF USE

- 2.1 The Shire of York will hold two (2) credit cards. All applications for a corporate credit card shall be approved by the Council.
- 2.2 The corporate credit card may only be used under the direction of the approved custodian.
- 2.3 All credit card expenditure will be reported to Council with the monthly financial report.
- 2.4 The requirement for corporate fuel cards will be determined on a case-by-case basis and approved by the Chief Executive Officer.
- 2.5 Fuel cards will only be used for purchasing fuel for the Shire vehicle (or hire vehicle where appropriate) to which the application relates.
- 2.6 All fuel card expenditure will be reported to Council within the list of monthly creditors payments.
- 2.7 Custodians and account limits are as follows:

Card Type	Custodian	Limit
Credit Card	Executive Manager, Corporate & Community Services	\$5,000
Credit Card	Executive Manager, Infrastructure & Development Services	\$5,000
Fuel Cards	Various employees as approved by the CEO	\$4,000 collective limit

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**3. REGISTER**

3.1 A register shall be maintained by the Executive Manager Corporate and Community Services of all Corporate Credit Cards and Fuel Cards issued and kept in a secure location. The register shall include:

- (a) Date of approval by Chief Executive Officer.
- (b) Name of card holder.
- (c) Card number and expiry date.
- (d) Conditions of use of the card.
- (e) A review date for continuing use of the card, not exceeding 24 months.

**4. POLICIES AND PROCEDURES GOVERNING THE USE OF CORPORATE CARDS**

4.1 The following shall be complied with for controlling the use of Corporate Credit Cards:

- (a) An agreement shall be signed by the cardholder which sets out the cardholder's responsibilities and legal obligations when using the corporate purchasing and credit cards.
  - (b) A secure register managed by the Executive Manager Corporate and Community Services of all current cardholders should be kept which includes card number, expiry date of the card and credit limit. Details of goods and services the cardholder has authority to purchase are outlined in the cardholder agreement.
  - (c) All new and existing cardholders shall be provided with a copy of the policies and procedures relating to the use of corporate purchasing and credit cards and shall formally sign the register to acknowledge that they have read and understood the requirements of the policy.
  - (d) When an employee misplaces their corporate purchasing or credit card, they shall promptly report the matter to the Executive Manager Corporate and Community Services who shall immediately cancel the card.
  - (e) Credit Cards shall not be transferred to other users.
  - (f) Use of the reward schemes, such as Fly Buys and Frequent Flyers, will not be permitted for personal gain.
  - (g) All surrendered Credit Cards shall be destroyed by the Executive Manager Corporate and Community Services in the presence of another employee.
  - (h) In the event that a cardholder fails to comply with the policy's requirements, the Chief Executive Officer shall withdraw the use of the corporate purchasing or credit card and take appropriate disciplinary action. All criminal/illegal acts of alleged misuse shall be reported to the Police and other relevant authorities.
  - (i) The use of corporate purchasing and credit cards for any personal use whatsoever is strictly prohibited.
  - (j) Use of the corporate credit cards for purchases over the internet should be restricted to trusted secure sites.
  - (k) The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of the Shire of York.
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**5. PURCHASING**

- 5.1 Corporate purchasing and credit cards shall only be used for purchasing goods and services on behalf of the Shire and in circumstances when the issue of a Purchase Order Number from the Shire is not accepted, appropriate or convenient.
- 5.2 Fuel Cards will be issued to employees where applicable and must only be used when purchasing fuel for Shire vehicles.
- 5.3 Personal expenditure is strictly prohibited.
- 5.4 A Credit Card shall not be used for cash withdrawals.
- 5.5 Purchases by facsimile, telephone or over the internet shall be authorised by the person and all paperwork shall be kept and verified.
- 5.6 The nominated fuel card should be used in preference to a credit card when purchasing fuel unless it is not accepted by the retailer and then the vehicle odometer reading and fuel receipt are to be recorded at the time of purchase.
- 5.7 Credit card purchases are to comply with the Procurement Policy for acquiring of goods and services.
- 5.8 The use of the Corporate Credit Card for purchase of library books can only be exercised by the person responsible for the library collection acquisitions function.
- 5.9 The purchase of meals in York with the Corporate Credit Card is limited to hosting visiting dignitaries, Council functions and other purposes authorised in advance by the Chief Executive Officer following consultation with the Shire President.
- 5.10 Meals purchased while away from York are to comply with the limit value approved from year to year by Council during the budget process.

**6. PAYMENTS AND ACQUITTALS**

- 6.1 The cardholder will be responsible for providing appropriate and sufficient documentary evidence of all charges, as required, on a monthly basis. Information should include a copy of the GST invoice, account number for costing purposes and an explanation as to why the expense was incurred. Full information requirements are outlined in the Corporate Purchasing and Credit Cards Acquittal and Reporting Procedure.
  - 6.2 Time frames for all payment of accounts shall be monitored by the Executive Manager Corporate and Community Services to ensure that credit charges are minimised and accounts are paid so as not incur a penalty or interest.
  - 6.3 Cardholders cannot approve expenditure incurred on their own cards – these will be referred to the Chief Executive Officer for approval.
  - 6.4 All transactions requested by Officers other than the cardholder must complete the Credit Card Authority Form, which is approved by the Chief Executive Officer.
  - 6.5 The signed corporate credit card statement and all supporting documentation are to be given to the Chief Executive Officer for certification.
  - 6.6 All transactions on Corporate Credit Cards are to be listed and form part of the monthly financial reports to Council in accordance with the requirements of *Local Government (Financial Management) Regulation 13*.
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**PENALTIES:**

Not applicable.

**KEY TERMS/DEFINITIONS:**

Not applicable.

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Responsible Officer:	Executive Manager Corporate & Community Services
Contact Officer:	Finance Manager
Relevant Legislation:	Local Government Act 1995 – Section 2.7 (2)(a) and (b) Local Government Act 1995 – Section 6.5(a) Local Government (Financial Management) Regulations 1996 –11 Local Government (Financial Management) Regulations 1996 – 13
Relevant Documents:	Department of Local Government and Communities (Government of Western Australia) 'Operational Guideline Number 11' for the 'Use of Corporate Credit Cards'.

**Review History:**

Date Review Adopted:	Resolution Number
Adopted – 28 January 2016	
Reviewed – 24 October 2016	121016
Reviewed – 29 July 2019	
Reviewed – 25 November 2019	291119
Reviewed – 23 August 2022	200822
<u>Reviewed – 17 December 2024</u>	
Former Policy No:	F1.6

**SY132-12/24 REQUEST FOR POSTPONEMENT OF ELECTION TO ALLOW CONSOLIDATION**

**File Number:** 4.7712

**Author:** Vanessa Green, Council & Executive Support Officer

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Disclosure of Interest:** Nil

**Appendices:** Nil

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents a proposal to request approval from the Electoral Commissioner to fix the ordinary elections day in October 2025 as the day for holding the extraordinary election needed to fill the vacancy created by the resignation of ex-Councillor Adamini.

**BACKGROUND**

Ex-Councillor James Adamini was elected to Council at the October 2023 ordinary election. Since that time, his attendance and participation in Council activities has been sporadic. Due to conflicts with his work roster and Council duties, ex-Councillor Adamini submitted his resignation from Council effective from 19 November 2024.

**COMMENTS AND DETAILS**

Following the resignation, Officers contacted the WA Electoral Commission (WAEC) to discuss the intent to conduct an extraordinary election. The WAEC advised that due to its obligations in conducting the Federal and State elections expected to be held in coming months, it did not have capacity to conduct an extraordinary election for the Shire until, at least, after April 2025.

Although Section 4.9(2) of the *Local Government Act 1995* states an election must be held within four (4) months of a vacancy (ie by 18 March 2025), the Electoral Commissioner can extend that timeframe upon a request for such being received. The WAEC advised that given the demand on its resources during that timeframe, approval would likely be provided if such a request were made.

However, the recent Act Reform has amended the *Local Government Act 1995* to enable the postponement of an extraordinary election until the next ordinary election for vacancies on Council which occur from October prior to an election year (previously this was January). Approval from the Electoral Commissioner is required for this to occur. Again, given the demand on WAEC resources during that timeframe, the WAEC advise approval would likely be provided if such a request were made.

The benefit of not conducting an extraordinary election is the cost saving to the ratepayer. The vacant position on Council would then remain until October 2025 where it would be consolidated with the other three (3) positions becoming vacant (Councillors Trent, Warnick and Wright).

As Council has been mostly operating with only six (6) of the seven (7) positions on Council since November 2023, it is not considered to have a significant impact on the effective decision-making process of Council between now and the ordinary election in October 2025.

## OPTIONS

Council has the following options:

- Option 1:** Council could choose to direct the Chief Executive Officer to request approval from the Electoral Commissioner to fix the ordinary elections day in October 2025 as the day for holding the extraordinary election to fill the vacancy created by the resignation of ex-Councillor James Adamini.
- Option 2:** Council could choose to conduct an extraordinary election to fill the vacancy created by the resignation of ex-Councillor James Adamini, noting the extra-ordinary election could not occur until after April 2025.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

WA Electoral Commission

Council – Strategic Workshop 23 November 2024

### 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

Not applicable

### Financial

The 2024/25 budget includes an allocation of \$25,000 for the conduct of an election at GL: 041103 – Election Expenses. However, while the allocation has been made, these funds could be utilised for delivery of services elsewhere. It is proposed the funds be re-allocated for a different purpose as part of the Mid-year Budget Review.

### Legal and Statutory

Sections 2.31(2)(a), 2.32(b), 4.16(4) of the *Local Government Act 1995* are applicable and state:

#### **“2.31. Resignation**

- (1) *An elector mayor or president may resign from the office of mayor or president.*
- (2) *A councillor may —*
  - (a) *resign from the office of councillor;*
  - (b) *resign from the office of councillor mayor or president, deputy mayor or deputy president.*
- (3) *Written notice of resignation is to be signed and dated by the person who is resigning and delivered to the CEO.*
- (4) *The resignation takes effect from the date of delivery of the notice or from a later day specified in the notice.*

#### **2.32. How extraordinary vacancies occur in offices elected by electors**

*The office of a member of a council as an elector mayor or president or as a councillor becomes vacant if the member —*

- (a) *dies; or*
- (b) *resigns from the office; or*
- (c) *does not make the declaration required by section 2.29(1) within 2 months after being declared elected to the office; or*
- (d) *advises or accepts under section 2.27 that he or she is disqualified, or is declared to be disqualified by the State Administrative Tribunal acting on an application under section 2.27; or*
- (da) *is disqualified by an order under section 5.113, 5.117 or 5.119 from holding office as a member of a council; or*
- (db) *is dismissed under section 8.15L or 8.25(2); or*
- (e) *becomes the holder of any office or position in the employment of the local government; or*
- (f) *while holding an office of councillor, is elected to the office of elector mayor or president on the council.*

**4.16. Postponement of elections to allow consolidation**

- (1) *This section modifies the operation of sections 4.8, 4.9 and 4.10 in relation to the holding of extraordinary elections.*
- (2) *If a member's office becomes vacant under section 2.32 (otherwise than by resignation) on or after the third Saturday in July in an election year and long enough before the ordinary elections day in that year to allow the electoral requirements to be complied with, any poll needed for the extraordinary election to fill the vacancy is to be held on that ordinary elections day.*
- (3) *In the case of a member's office becoming vacant under section 2.32 by resignation, if —*
  - (a) *the resignation takes effect, or is to take effect, on or after the third Saturday in July in an election year but not later than one month after the ordinary elections day in that year; and*
  - (b) *the CEO receives notice of the resignation long enough before that ordinary elections day to allow the electoral requirements to be complied with,**any poll needed for the extraordinary election to fill the vacancy is to be held on that ordinary elections day.*
- (4) *If a member's office becomes vacant under section 2.32 —*
  - (a) *after the third Saturday in October in the year before an election year; but*
  - (b) *before the third Saturday in July in that election year,**the council may, with the approval of the Electoral Commissioner, fix the ordinary elections day in that election year as the day for holding any poll needed for the extraordinary election to fill that vacancy."*

Sections 4.8, 4.9 and 4.10 of the *Local Government Act 1995* relate to extraordinary elections and state:

**“4.8. Extraordinary elections**

- (1) *If the office of a councillor or of an elector mayor or president becomes vacant under section 2.32, an election to fill the office is to be held, except if the vacancy is filled under Schedule 4.1A or 4.1B.*
- (2) *An election is also to be held under this section if section 4.57 or 4.58 so requires.*
- (3) *An election under this section is called an **extraordinary election**.*

**4.9. Election day for extraordinary election**

- (1) Any poll needed for an extraordinary election is to be held on a day decided on and fixed —
  - (a) by the mayor or president, in writing, if a day has not already been fixed under paragraph (b); or
  - (b) by the council at a meeting held within one month after the vacancy occurs, if a day has not already been fixed under paragraph (a).
- (2) The election day fixed for an extraordinary election is to be a day that allows enough time for the electoral requirements to be complied with but, unless the Electoral Commissioner approves or section 4.10(b) applies, it cannot be later than 4 months after the vacancy occurs.
- (3) If at the end of one month after the vacancy occurs an election day has not been fixed, the CEO is to notify the Electoral Commissioner and the Electoral Commissioner is to —
  - (a) fix a day for the holding of the poll that allows enough time for the electoral requirements to be complied with; and
  - (b) advise the CEO of the day fixed.

**4.10. Extraordinary election can be held before resignation has taken effect**

*If a member resigns —*

- (a) the vacancy is to be regarded for the purposes of sections 4.8(1) and 4.9 as occurring when the CEO receives the notice of resignation even if the resignation takes effect on a later day; but
- (b) the election day fixed for the extraordinary election cannot be earlier than one month before the resignation actually takes effect.”

**Risk Related**

Any risks associated with a lack of quorum due to reduced members on Council can be mitigated by tracking attendance and declarations of Interest prior to Ordinary Meetings and requesting Ministerial approval for participation where required. The known reduction in members on Council will assist in and streamline that process.

**Workforce**

The scope of this report can be managed within current operational capacity.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RESOLUTION**  
**071224**

**Moved: Cr Chris Gibbs**

**Seconded: Cr Kevin Pyke**

**That, with regard to the Request for Postponement of Election to Allow Consolidation, Council:**

1. Directs the Chief Executive Officer, in accordance with Regulation 4.16(4) of the *Local Government (Administration) Regulations 1996*, to request approval from the Electoral Commissioner to fix the ordinary elections day in October 2025 as the day for holding the extraordinary election to fill the vacancy created by the resignation of ex-Councillor James Adamini.



- 2. Requests the Chief Executive Officer to report back to Council at the next available Ordinary Meeting on the outcome of the request to the Electoral Commissioner once it has been received.**

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

**Against:** Nil

***CARRIED 6/0***

**SY133-12/24 ACTING CHIEF EXECUTIVE OFFICER ARRANGEMENTS****Disclosure of Interest – Alina Behan – Financial – Acting Chief Executive Officer Arrangements**

*Alina Behan read the Financial Declaration - ... With regard to the Acting Chief Executive Officer Arrangements, the matter in Item SY133-12/24, I disclose that I have an association with the applicant (or person seeking a decision). The association is I am the person named to be Acting CEO in the report. As a consequence, I will leave the meeting.*

*At 6.01pm, Alina Behan left the meeting.*

**File Number:** 4.8047

**Author:** Vanessa Green, Council & Executive Support Officer

**Authoriser:** Chris Linnell, Chief Executive Officer

**Previously before Council:** Not Applicable

**Disclosure of Interest:** Nil

**Appendices:** Nil

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents Council with a recommendation on Acting Chief Executive Officer arrangements from Friday 28 March 2025 to Monday 7 July 2025 inclusive.

**BACKGROUND**

The Chief Executive Officer (CEO) will be taking Long Service Leave (LSL) from Friday 28 March 2025 to Monday 7 July 2025 inclusive. As this is more than six (6) weeks as allowed in Policy G4 – Appointment of Acting or Temporary CEO, Council needs to appoint an Acting CEO to cover that period.

**COMMENTS AND DETAILS**

It is considered appropriate that an inhouse appointment be made for the position of Acting CEO as opposed to engaging the services of an external agent.

It is proposed Ms Alina Behan, Executive Manager Corporate & Community Services (EMCCS), be appointed as Acting CEO from Friday 28 March 2025 to Monday 7 July 2025 Inclusive.

The EMCCS is a designated senior employee who has successfully performed the role of Acting CEO on several occasions previously and is therefore considered appropriate and suitable to undertake the position of Acting CEO on this occasion.

**OPTIONS**

Council has the following options:

**Option 1:** Council could accept the recommended Acting CEO arrangements.

**Option 2:** Council could propose alternative arrangements.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Concept Forum 15 October 2024

Shire President

Executive Leadership Team

### 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

G4 Appointment of Acting or Temporary CEO

### Financial

The Shire of York is classified as a Band 3 Local Government Authority by the Salaries and Allowances Tribunal (SAT). The total remuneration package allowable for a CEO within Band 3 is \$175,105 - \$288,817 in accordance with the SAT Determination dated 5 April 2024, effective from 1 July 2024. In accordance with Policy G4, the EMCCS will be paid on higher duties equal to the current CEO's salary package.

Therefore, there is likely to be little additional financial impact on the organisation.

### Legal and Statutory

Section 5.36 of the *Local Government Act 1995* is applicable and states:

#### **“5.36. Local government employees**

- (1) *A local government is to employ —*
    - (a) *a person to be the CEO of the local government; and*
    - (b) *such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.*
  - (2) *A person is not to be employed in the position of CEO unless the council —*
    - (a) *believes that the person is suitably qualified for the position; and*
    - (b) *is satisfied\* with the provisions of the proposed employment contract.*
- \* Absolute majority required.*
- (3) *A person is not to be employed by a local government in any other position unless the CEO —*
    - (a) *believes that the person is suitably qualified for the position; and*
    - (b) *is satisfied with the proposed arrangements relating to the person's employment.*
  - (4) *Unless subsection (5A) applies, if the position of CEO of a local government becomes vacant, it is to be advertised by the local government in the manner prescribed, and the advertisement is to contain such information with respect to the position as is prescribed.*
  - (5A) *Subsection (4) does not require a position to be advertised if it is proposed that the position be filled by a person in a prescribed class.*
  - (5) *For the avoidance of doubt, subsection (4) does not impose a requirement to advertise a position before the renewal of a contract referred to in section 5.39.”*

Section 5.39 of the *Local Government Act 1995* is also applicable and states:

**“5.39. Contracts for CEO and senior employees**

- (1) *Subject to subsection (1a), the employment of a person who is a CEO or a senior employee is to be governed by a written contract in accordance with this section.*
- (1a) *Despite subsection (1) —*
  - (a) *an employee may act in the position of a CEO or a senior employee for a term not exceeding one year without a written contract for the position in which he or she is acting; and*
  - (b) *a person may be employed by a local government as a senior employee for a term not exceeding 3 months, during any 2 year period, without a written contract.*
- (2) *A contract under this section —*
  - (a) *in the case of an acting or temporary position, cannot be for a term exceeding one year;*
  - (b) *in every other case, cannot be for a term exceeding 5 years.*
- (3) *A contract under this section is of no effect unless —*
  - (a) *the expiry date is specified in the contract; and*
  - (b) *there are specified in the contract performance criteria for the purpose of reviewing the person’s performance; and*
  - (c) *any other matter that has been prescribed as a matter to be included in the contract has been included.*
- (4) *A contract under this section is to be renewable and subject to subsection (5), may be varied.*
- (5) *A provision in, or condition of, an agreement or arrangement has no effect if it purports to affect the application of any provision of this section.*
- (6) *Nothing in subsection (2) or (3)(a) prevents a contract for a period that is within the limits set out in subsection 2(a) or (b) from being terminated within that period on the happening of an event specified in the contract.*
- (7) *A CEO is to be paid or provided with such remuneration as is determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7A.*
- (8) *A local government is to ensure that subsection (7) is complied with in entering into, or renewing, a contract of employment with a CEO.”*

**Risk Related**

It is important Council makes a sound decision regarding the appointment of an Acting CEO to avoid any reputational risk.

**Workforce**

The EMCCS is a designated senior employee who is well known to Councillors and staff.

**VOTING REQUIREMENTS**

**Absolute Majority: Yes**

**RESOLUTION  
081224**

**Moved: Cr Denese Smythe**

**Seconded: Cr Chris Gibbs**

**That, with regard to the Acting Chief Executive Officer Arrangements, Council:**

- 1. Resolves to approve the taking of Long Service Leave by the Chief Executive Officer for the period Friday 28 March 2025 to Monday 7 July 2025, noting that the leave taken will include Long Service Leave, Annual Leave and other leave entitlements.**
- 2. In accordance with Policy G4 – Appointment of Acting or Temporary Chief Executive Officer, appoints Ms Alina Behan, Executive Manager Corporate & Community Services, as Acting Chief Executive Officer from Friday 28 March 2025 to Monday 7 July 2025 inclusive, with remuneration in accordance with Band 3 Salaries and Allowances Tribunal Determination dated 5 April 2024, effective from 1 July 2024 (pro rata).**
- 3. In accordance with Policy G4 – Appointment of Acting or Temporary Chief Executive Officer, believes that Ms Alina Behan, Executive Manager Corporate & Community Services is suitably qualified for the position.**

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

**Against:** Nil

***CARRIED 6/0 BY ABSOLUTE MAJORITY***

**SY134-12/24 FINANCIAL REPORT - NOVEMBER 2024**

<b>File Number:</b>	<b>4.7714</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<ol style="list-style-type: none"><li><b>1. Monthly Financial Statement - November 2024</b> <a href="#">↓</a></li><li><b>2. Creditors Payments Listing - November 2024</b> <a href="#">↓</a></li><li><b>3. Credit Card Report - October 2024</b> <a href="#">↓</a></li><li><b>4. Fuel Card Transaction Listing - October 2024</b> <a href="#">↓</a></li></ol>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

The purpose of financial reporting and the preparation of monthly financial statements is to communicate information about the financial position and operating results of the Shire of York to Council and the community as well as monitor the local government's performance against budgets.

**BACKGROUND**

Local governments are required to prepare general purpose financial reports in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the *Australian Accounting Standards*.

A statement of financial activity and any accompanying documents are to be presented to the Council at an ordinary meeting of the Council within two (2) months after the end of the month to which the statement relates. The Statement of Financial Activity summarises the Shire's operating activities and non-operating activities.

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

**COMMENTS AND DETAILS**

This report is presented for Council's consideration and provides information for the period ending 30 November 2024 and includes the following:

1. Monthly Statements
2. List of Creditor Payments
3. Business Card Statement and Transaction Summary
4. List of Purchasing Card Transactions

The following information provides balances for key financial areas for the Shire of York's financial position as at 30 November 2024. The opening figures for this month's report have been updated to reflect the annual financial report.

List of Payments for November 2024

A list of accounts paid from the Municipal Fund and Trust Fund under the Chief Executive Officer's delegated authority for the month of November 2024 is presented to Council for noting.

Outstanding Rates and Services

The total outstanding rates balance at the end of November 2024 was \$3,587,990 compared to \$4,133,566 at the end of November 2023. Earlier budget adoption meant rates were levied in August this year compared to September last year resulting in earlier payments.

TABLE 1.

Current Year	Properties	30/11/2024	%		Properties	30/11/2023	%
3 years and over	97	\$566,313	16%		85	\$739,449	18%
2 years and over	130	\$180,515	5%		113	\$217,400	5%
1 year and over	231	\$372,021	10%		214	\$368,072	9%
<b>Total Aged</b>		<b>\$1,103,848</b>	<b>31%</b>			<b>\$1,324,921</b>	<b>32%</b>
Current Rates	1,196	\$2,484,142	69%		1,423	\$2,808,644	68%
<b>Total Rates Outstanding</b>		<b>\$3,587,990</b>				<b>\$4,133,566</b>	

Officers will be seeking an appropriately qualified and experienced debt collection contractor to assist in resolving both younger and older outstanding debts in the 2024/25 financial year. In addition, Officers continue to administer payment arrangements outside of the ordinary payment options in line with the current Policy F1 - Revenue Collection.

Outstanding Sundry Debtors

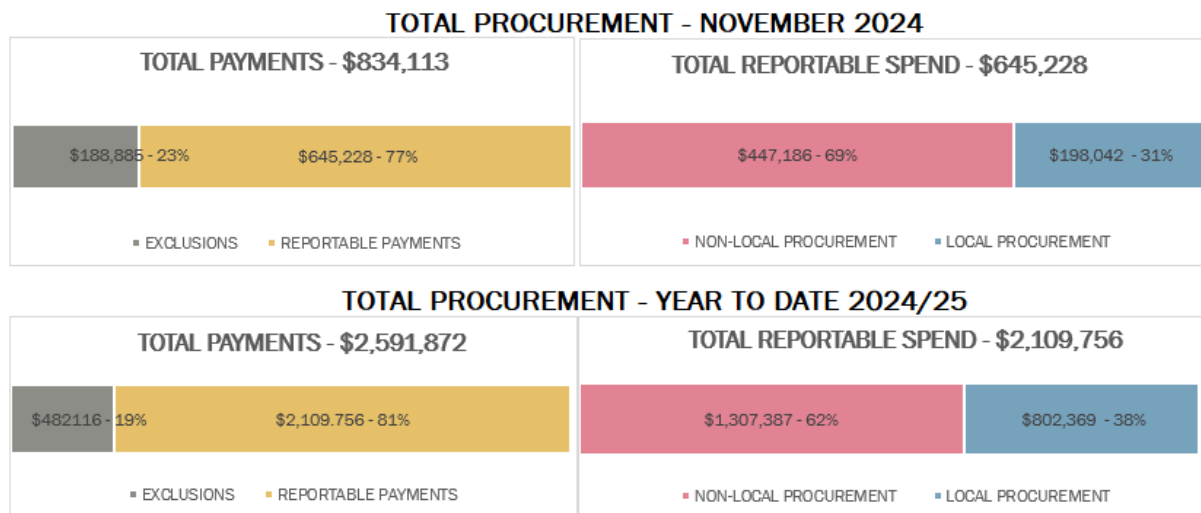
The figure for total outstanding sundry debtors as at 30 November 2024 was \$62,590.60 compared to \$70,454.30 as at 30 November 2023.

TABLE 2.

Current Year	30/11/2024	%		30/11/2023	%
90 days and over	\$19,669.04	30%		\$10,433.08	15%
60 days and over	\$1,636.05	2%		\$1,523	2%
30 days and over	\$17,974.59	27%		\$31,467.47	45%
Current	\$27,188.45	41%		\$27,030.75	38%
<b>Total Debtors Outstanding</b>	<b>\$66,468.13</b>	<b>100%</b>		<b>\$70,454.30</b>	<b>100%</b>
<b>Credits</b>	<b>-\$3,877.53</b>				
<b>Total Including Credits</b>	<b>\$62,590.60</b>				

Local Procurement

To support the local economy, Council commits to spending locally where possible and reasonably practicable. For the month of November 2024, Officers report the following in relation to local procurement, noting that 31% of payments were made to local businesses by the end of November with the year-to-date (YTD) figure currently standing at 38%.



The above figures provide an indication of the levels of local procurement as a percentage of reportable payments. It is important to note that in the development of the above tables, several exclusions apply and are not included in the reportable totals. These include, but are not limited to, payments made for the following:

1. Superannuation
2. Goods and Services Tax
3. Department of Fire and Emergency Services
4. Local Government Insurance Services
5. WA Local Government Association
6. WA Treasury Corporation
7. Office of the Auditor General
8. Utilities (Synergy, Telstra, Water Corporation)
9. Placement of Shire term deposits

## OPTIONS

Not applicable

## IMPLICATIONS TO CONSIDER

### Consultative

Not applicable

### 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

- F2 Procurement
- F6 Credit Cards
- F5 Authority to make payments from Trust and Municipal Funds
- DL 1.1.17 Payments from the Municipal or Trust Funds



## Financial

This report and its appendices provide a summary of the financial position of the Shire at the end of the reporting period. The figures reported are an estimate only and are subject to adjustments prior to finalisation of the 2024/25 annual financial report.

## Legal and Statutory

Section 6.10 of the *Local Government Act 1995* is applicable and states:

### **“6.10. Financial management regulations**

*Regulations may provide for —*

- (a) the security and banking of money received by a local government; and*
- (b) the keeping of financial records by a local government; and*
- (c) the management by a local government of its assets, liabilities and revenue; and*
- (d) the general management of, and the authorisation of payments out of —*
  - (i) the municipal fund; and*
  - (ii) the trust fund,**of a local government.”*

Regulations 13, 13A, 34 and 35 of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

### **“13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
  - (a) the payee's name; and*
  - (b) the amount of the payment; and*
  - (c) the date of the payment; and*
  - (d) sufficient information to identify the transaction.*
- (2) A list of accounts for approval to be paid is to be prepared each month showing —*
  - (a) for each account which requires council authorisation in that month —*
    - (i) the payee's name; and*
    - (ii) the amount of the payment; and*
    - (iii) sufficient information to identify the transaction;**and*
    - (b) the date of the meeting of the council to which the list is to be presented.*
- (3) A list prepared under subregulation (1) or (2) is to be —*
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) recorded in the minutes of that meeting.*

**13A. Payments by employees via purchasing cards**

- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —*
  - (a) *the payee's name;*
  - (b) *the amount of the payment;*
  - (c) *the date of the payment;*
  - (d) *sufficient information to identify the payment.*
- (2) *A list prepared under subregulation (1) must be —*
  - (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) *recorded in the minutes of that meeting.*

**34. Financial activity statement required each month (Act s. 6.4)**

- (1A) *In this regulation —*

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the **relevant month**) in the following detail —*
  - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
  - (b) *budget estimates to the end of the relevant month; and*
  - (c) *actual amounts of expenditure, revenue and income to the end of the relevant month; and*
  - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
  - (e) *the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.*
- (1B) *The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).*
- (1C) *Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
  - [(a) deleted]*
  - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
  - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity must be shown according to nature classification.*
- (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
  - (a) *presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and*

(b) *recorded in the minutes of the meeting at which it is presented.*

- (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

### **35. Financial position statement required each month**

- (1) *A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and —*
- (a) *the financial position of the local government as at the last day of the previous financial year; or*
  - (b) *if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.*
- (2) *A statement of financial position must be —*
- (a) *presented at an ordinary meeting of the council within 2 months after the end of the previous month; and*
  - (b) *recorded in the minutes of the meeting at which it is presented.”*

### **Risk Related**

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that local governments prepare a Statement of Financial Activity within two (2) months after the end of the reporting period. This report mitigates the risk of non-compliance with the Regulations.

### **Workforce**

The scope of this report can be managed within current operational capacity.

### **VOTING REQUIREMENTS**

**Absolute Majority: No**

#### **RESOLUTION 091224**

**Moved: Cr Denese Smythe**

**Seconded: Cr Chris Gibbs**

**That, with regards to the Financial Report - November 2024, Council:**

- 1. Receives the Monthly Financial Report and the list of payments drawn from the Municipal and Trust accounts for the period ending 30 November 2024 as summarised below:**

#### **November 2024**

<b>MUNICIPAL FUND</b>	<b>AMOUNT (\$)</b>
<b>Cheque Payments</b>	<b>0</b>
<b>Payroll Debits</b>	<b>300,377.15</b>
<b>Electronic Funds Payments</b>	<b>731,018.29</b>
<b>Payroll Debits - Superannuation</b>	<b>111,550.58</b>
<b>Bank Fees</b>	<b>1,416.36</b>
<b>Corporate Cards</b>	<b>9,853.81</b>

<b>Subtotal - Municipal</b>	<b>1,154,216.19</b>
<b>TRUST FUND</b>	
<b>Electronic Funds Payments</b>	<b>2,446.46</b>
<b>Cheque Payments</b>	<b>0</b>
<b>Direct Debits Licensing</b>	<b>105,373.65</b>
<b>Subtotal - Trust</b>	<b>107,820.11</b>
<b>TOTAL DISBURSEMENTS</b>	<b>1,262,036.30</b>
<b><u>In Favour:</u></b>	<b>Crs Kevin Trent, Denis Warnick, Chris Gibbs, Kevin Pyke, Denese Smythe and Peter Wright</b>
<b><u>Against:</u></b>	<b>Nil</b>
	<b><i>CARRIED 6/0</i></b>

**SHIRE OF YORK**  
**MONTHLY FINANCIAL REPORT**  
(Containing the required statement of financial activity and statement of financial position)  
**For the period ended 30 November 2024**

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

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SHIRE OF YORK  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
Revenue from operating activities						
General rates	8,121,167	3,383,810	8,037,809	4,653,999	137.54%	▲
Grants, subsidies and contributions	621,696	259,025	188,403	(70,622)	(27.26%)	▼
Fees and charges	1,915,379	797,990	1,544,888	746,898	93.60%	▲
Interest revenue	301,362	125,555	117,411	(8,144)	(6.49%)	▼
Other revenue	293,259	122,165	271,687	149,522	122.39%	▲
Profit on asset disposals	487,397	203,070	0	(203,070)	(100.00%)	▼
	11,740,260	4,891,615	10,160,198	5,268,583	107.71%	
Expenditure from operating activities						
Employee costs	(6,771,772)	(2,821,325)	(2,539,593)	281,732	9.99%	▲
Materials and contracts	(4,533,983)	(1,888,600)	(1,461,077)	427,523	22.64%	▲
Utility charges	(508,499)	(211,780)	(113,037)	98,743	46.63%	▲
Depreciation	(6,817,295)	(2,840,510)	0	2,840,510	100.00%	▲
Finance costs	(48,335)	(20,555)	(2,584)	17,971	87.43%	▲
Insurance	(324,955)	(324,946)	(386,790)	(61,844)	(19.03%)	▼
Other expenditure	(674,972)	(281,165)	(141,983)	139,182	49.50%	▲
Loss on asset disposals	(4,645)	(1,935)	0	1,935	100.00%	▲
	(19,685,456)	(8,390,816)	(4,645,064)	3,745,752	44.64%	
Non cash amounts excluded from operating activities	2(c) 6,334,543	2,639,375	0	(2,639,375)	(100.00%)	▼
Amount attributable to operating activities	(1,610,653)	(859,826)	5,515,134	6,374,960	741.42%	
<b>INVESTING ACTIVITIES</b>						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,652,340	1,387,385	463,266	(924,119)	(66.61%)	▼
Proceeds from disposal of assets	879,000	0	0	0	0.00%	
	4,531,340	1,387,385	463,266	(924,119)	(66.61%)	
Outflows from investing activities						
Payments for property, plant and equipment	(1,698,000)	(648,535)	(30,034)	618,501	95.37%	▲
Payments for construction of infrastructure	(3,319,872)	(1,469,180)	(120,933)	1,348,247	91.77%	▲
	(5,017,872)	(2,117,715)	(150,967)	1,966,748	92.87%	
Amount attributable to investing activities	(486,532)	(730,330)	312,299	1,042,629	142.76%	
<b>FINANCING ACTIVITIES</b>						
Inflows from financing activities						
Transfer from reserves	75,000	0	0	0	0.00%	
	75,000	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(147,320)	(17,099)	(17,099)	0	0.00%	
Transfer to reserves	(560,000)	0	0	0	0.00%	
	(707,320)	(17,099)	(17,099)	0	0.00%	
Amount attributable to financing activities	(632,320)	(17,099)	(17,099)	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
Surplus or deficit at the start of the financial year	2(a) 3,652,527	3,652,527	3,566,396	(86,131)	(2.36%)	▼
Amount attributable to operating activities	(1,610,653)	(859,826)	5,515,134	6,374,960	741.42%	▲
Amount attributable to investing activities	(486,532)	(730,330)	312,299	1,042,629	142.76%	▲
Amount attributable to financing activities	(632,320)	(17,099)	(17,099)	0	0.00%	
Surplus or deficit after imposition of general rates	923,022	2,045,272	9,376,730	7,331,458	358.46%	▲

**KEY INFORMATION**

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

**SHIRE OF YORK**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

	<b>Actual 30 June 2024</b>	<b>Actual as at 30 November 2024</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	6,508,882	9,768,216
Trade and other receivables	1,695,075	3,799,010
Inventories	52,481	58,212
<b>TOTAL CURRENT ASSETS</b>	<b>8,256,438</b>	<b>13,625,438</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	219,021	219,021
Other financial assets	83,171	83,171
Property, plant and equipment	47,493,206	47,523,240
Infrastructure	138,257,476	138,378,409
Right-of-use assets	975,323	975,323
<b>TOTAL NON-CURRENT ASSETS</b>	<b>187,028,197</b>	<b>187,179,164</b>
<b>TOTAL ASSETS</b>	<b>195,284,635</b>	<b>200,804,602</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,657,175	1,215,841
Other liabilities	232,933	232,933
Borrowings	147,321	130,222
Employee related provisions	769,588	769,588
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,807,017</b>	<b>2,348,584</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	712,655	712,655
Employee related provisions	341,365	341,365
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,054,020</b>	<b>1,054,020</b>
<b>TOTAL LIABILITIES</b>	<b>3,861,037</b>	<b>3,402,604</b>
<b>NET ASSETS</b>	<b>191,423,598</b>	<b>197,401,998</b>
<b>EQUITY</b>		
Retained surplus	25,145,293	31,123,694
Reserve accounts	2,537,273	2,537,273
Revaluation surplus	163,741,032	163,741,031
<b>TOTAL EQUITY</b>	<b>191,423,598</b>	<b>197,401,998</b>

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

**SHIRE OF YORK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

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

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 03 December 2024

**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.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease



**SHIRE OF YORK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**2 NET CURRENT ASSETS INFORMATION**

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

**Current assets**

Cash and cash equivalents  
Trade and other receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Other liabilities  
Borrowings  
Employee related provisions  
Other provisions

Net current assets

Less: Total adjustments to net current assets  
**Closing funding surplus / (deficit)**

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 November 2024
	\$	\$	\$
	5,771,069	6,508,882	9,768,216
	1,722,299	1,695,075	3,799,010
	52,481	52,481	58,212
	7,545,849	8,256,438	13,625,438
	(863,213)	(1,657,175)	(1,215,841)
	(267,735)	(232,933)	(232,933)
	(147,320)	(147,320)	(130,222)
	(680,904)	(769,588)	(769,588)
	(51,124)	0	0
	(2,010,296)	(2,807,017)	(2,348,584)
	5,535,553	5,449,421	11,276,854
2(b)	(1,883,026)	(1,883,025)	(1,900,124)
	<b>3,652,527</b>	<b>3,566,396</b>	<b>9,376,730</b>

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

**Adjustments to net current assets**

Less: Reserve accounts  
Add: Current liabilities not expected to be cleared at the end of the year  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve  
**Total adjustments to net current assets**

	(2,537,273)	(2,537,273)	(2,537,273)
	147,320	147,321	130,222
	506,927	506,927	506,927
2(a)	<b>(1,883,026)</b>	<b>(1,883,025)</b>	<b>(1,900,124)</b>

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation

**Total non-cash amounts excluded from operating activities**

Amended Budget Estimates 30 June 2025	YTD Budget Estimates 30 November 2024	YTD Actual 30 November 2024
\$	\$	\$
(487,397)	(203,070)	0
4,645	1,935	0
6,817,295	2,840,510	0
<b>6,334,543</b>	<b>2,639,375</b>	<b>0</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

AASB 101.10(e) **SHIRE OF YORK**  
AASB 101.51 **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
AASB 101.112 **FOR THE PERIOD ENDED 30 NOVEMBER 2024**

FM Reg 34 (2)(b) **3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>General rates</b>	4,653,999	137.54%	▲
Budget apportioned 5/12th		Timing	
Rates Due 18/09/2024			
<b>Grants, subsidies and contributions</b>	(70,622)	(27.26%)	▼
Budget apportioned 5/12th		Timing	
<b>Fees and charges</b>	746,898	93.60%	▲
		Timing	
<b>Profit on asset disposals</b>	(203,070)	(100.00%)	▼
Budget apportioned 5/12th capital acquisitions process timing			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	281,732	9.99%	▲
Under budget in Admin salaries due to timing of employment engagement		Permanent	
<b>Materials and contracts</b>	427,523	22.64%	▲
Under budget in maintenance expenditure and consultant fees		Timing	
<b>Utility charges</b>	98,743	46.63%	▲
Budget apportioned 5/12th		Timing	
<b>Depreciation</b>	2,840,510	100.00%	▲
Depreciation not to start until annual report approved		Timing	
<b>Finance costs</b>	17,971	87.43%	▲
Timing of payments		Timing	
Budget apportioned 5/12th			
<b>Insurance</b>	(61,844)	(19.03%)	▼
Insurances paid in August second instalment due October		Timing	
<b>Other expenditure</b>	139,182	49.50%	▲
Under budget in Community Resource Centre contribution and		Timing	
Rates write offs due to timing			
<b>Loss on asset disposals</b>	1,935	100.00%	▲
Budget apportioned 5/12th			
<b>Non cash amounts excluded from operating activities</b>	(2,639,375)	(100.00%)	▼
Depreciation not to start until annual report approved		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(924,119)	(66.61%)	▼
Timing of term deposit maturity		Timing	
Budget apportioned 5/12th			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	618,501	95.37%	▲
Budget apportioned 5/12th		Timing	
<b>Payments for construction of infrastructure</b>	1,348,247	91.77%	▲
Budget apportioned 5/12th capital acquisitions process timing		Timing	
<b>Surplus or deficit after imposition of general rates</b>	7,331,458	358.46%	▲
Budget apportioned 5/12th			
Rates levied in August			

**SHIRE OF YORK**  
**SUPPLEMENTARY INFORMATION**  
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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

	<b>Funding surplus / (deficit)</b>			
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.65 M	\$3.65 M	\$3.57 M	(\$0.09 M)
Closing	\$0.92 M	\$2.05 M	\$9.38 M	\$7.33 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>			<b>Payables</b>			<b>Receivables</b>		
	YTD Actual	% of total		YTD Actual	% Outstanding		YTD Actual	% Collected
Unrestricted Cash	\$7.23 M	74.0%	Trade Payables	\$1.22 M		Rates Receivable	\$0.23 M	55.6%
Restricted Cash	\$2.54 M	26.0%	0 to 30 Days	(\$0.00 M)	(6818.2%)	Trade Receivable	\$0.23 M	% Outstanding
			Over 30 Days		6918.1%	Over 30 Days		74.7%
			Over 90 Days		5404.5%	Over 90 Days		43.3%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.61 M)	(\$0.86 M)	\$5.52 M	\$6.37 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>			<b>Grants and Contributions</b>			<b>Fees and Charges</b>		
YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance	YTD Actual	YTD Budget	% Variance
\$8.04 M	\$3.38 M	137.5%	\$0.19 M	\$0.26 M	(27.3%)	\$1.54 M	\$0.80 M	93.6%

Refer to 12 - Grants and Contributions

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.49 M)	(\$0.73 M)	\$0.31 M	\$1.04 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>			<b>Asset Acquisition</b>			<b>Capital Grants</b>		
YTD Actual	YTD Budget	%	YTD Actual	YTD Budget	% Spent	YTD Actual	YTD Budget	% Received
\$0.00 M	\$0.88 M	(100.0%)	\$0.12 M	\$3.32 M	(96.4%)	\$0.46 M	\$3.65 M	(87.3%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.63 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

<b>Borrowings</b>		<b>Reserves</b>	
Principal repayments	(\$0.02 M)	Reserves balance	\$2.54 M
Interest expense	(\$0.00 M)	Net Movement	\$0.00 M
Principal due	\$0.84 M		

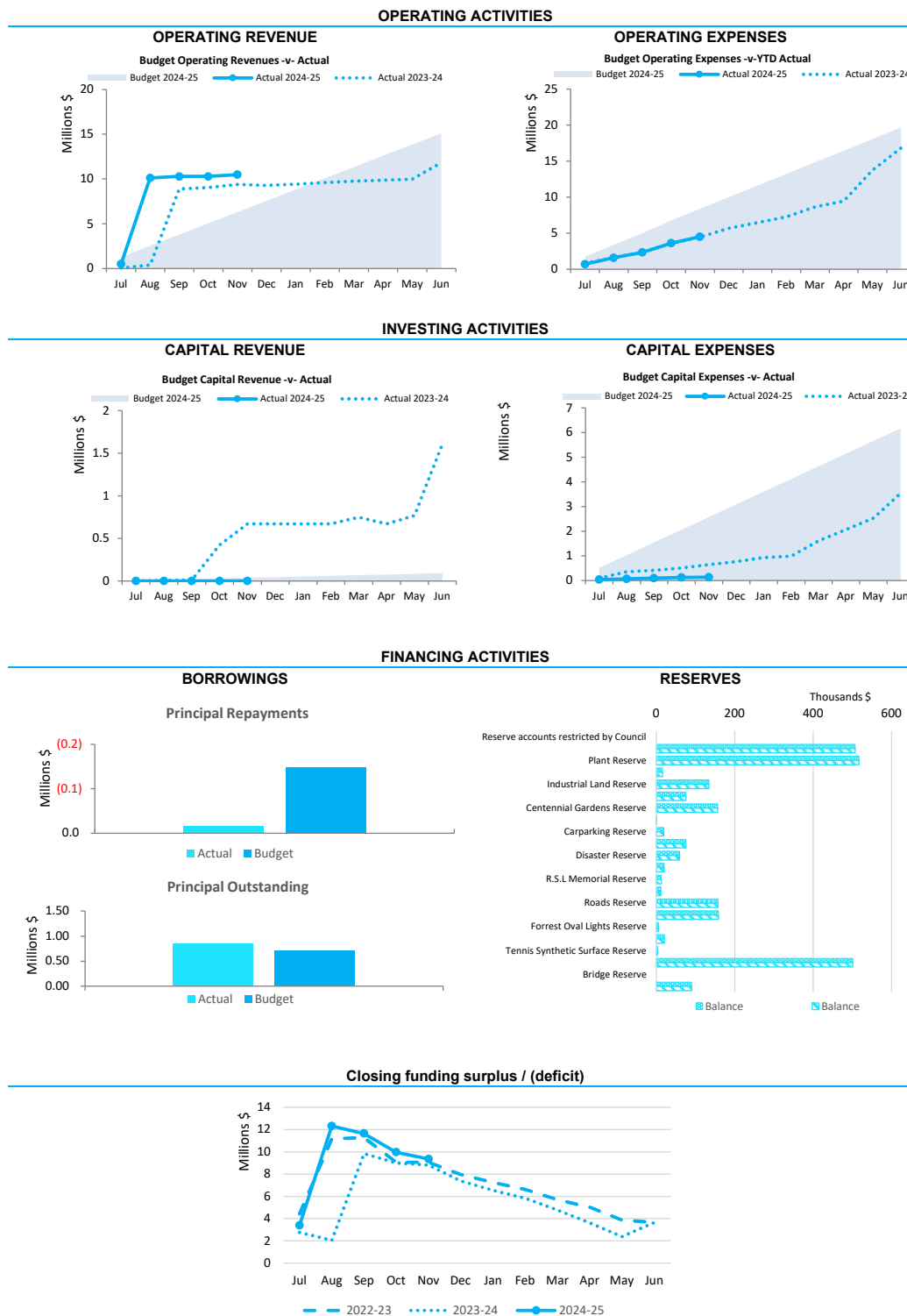
Refer to 10 - Borrowings

Refer to 4 - Cash Reserves

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

SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on Hand	Cash and cash equivalents	1,330	0	1,330	0	N/A	N/A	N/A
Muni Bank		5,928,130	0	5,928,130	0	N/A	N/A	N/A
Westpac Flexi	Cash and cash equivalents	5,402	0	5,402	0	Westpac	Variable	N/A
AMP	Cash and cash equivalents	28,796	0	28,796	0	AMP	Variable	N/A
AMP at Call	Cash and cash equivalents	301,890	0	301,890	0	AMP	Variable	N/A
Municipal Term Deposit	Cash and cash equivalents	500,312	0	500,312	0	AMP	5.40%	Aug 24
Reserves Bank	Cash and cash equivalents	0	2,537,273	2,537,273	0	NAB	Variable	Dec 24
Trust Bank	Cash and cash equivalents	465,083	0	465,083	58,422	N/A	N/A	N/A
<b>Total</b>		<b>7,230,943</b>	<b>2,537,273</b>	<b>9,768,216</b>	<b>58,422</b>			
<b>Comprising</b>								
Cash and cash equivalents		7,230,943	2,537,273	9,768,216	58,422			
		<b>7,230,943</b>	<b>2,537,273</b>	<b>9,768,216</b>	<b>58,422</b>			

**KEY INFORMATION**

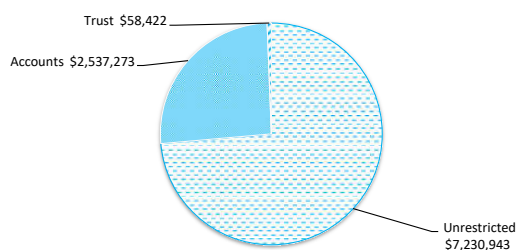
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Leave Reserve	506,927	0	0	506,927	506,927	0	0	506,927
Plant Reserve	516,688	85,046	0	601,734	516,688			516,688
Avon River Mtce Reserve	15,426	0	0	15,426	15,426			15,426
Industrial Land Reserve	134,010	0	0	134,010	134,010			134,010
Refuse Site Develop Reserve	75,519	0	0	75,519	75,519			75,519
Centennial Gardens Reserve	156,162	0	0	156,162	156,162			156,162
Pioneer Memorial Lodge Reserve	533	60,000	0	60,533	533			533
Carparking Reserve	18,623	0	0	18,623	18,623			18,623
Building Reserve	75,380	100,000	0	175,380	75,380			75,380
Disaster Reserve	59,281	0	0	59,281	59,281			59,281
Tied Grant Funds Reserve	19,557	0	0	19,557	19,557			19,557
R.S.L Memorial Reserve	12,600	0	0	12,600	12,600			12,600
Greenhills Townsite Development Reserve	11,221	0	0	11,221	11,221			11,221
Roads Reserve	156,884	0	0	156,884	156,884			156,884
Land & Infrastructure Reserve	158,104	0	0	158,104	158,104			158,104
Forrest Oval Lights Reserve	6,161	0	0	6,161	6,161			6,161
Bowls Synthetic Surface Reserve	20,444	0	0	20,444	20,445			20,445
Tennis Synthetic Surface Reserve	3,155	0	0	3,155	3,155			3,155
Recreation Reserve	500,598	0	(75,000)	425,598	500,597			500,597
Bridge Reserve	0	100,000	0	100,000	0			0
Swimming Pool Reserve	90,000	214,954	0	304,954	90,000			90,000
	<b>2,537,273</b>	<b>560,000</b>	<b>(75,000)</b>	<b>3,022,273</b>	<b>2,537,273</b>	<b>0</b>	<b>0</b>	<b>2,537,273</b>

**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	31,500	13,125	0	(13,125)
Buildings - specialised	237,500	83,330	23,478	(59,852)
Plant and equipment	1,429,000	552,080	6,556	(545,524)
<b>Acquisition of property, plant and equipment</b>	<b>1,698,000</b>	<b>648,535</b>	<b>30,034</b>	<b>(618,501)</b>
Infrastructure - Roads	2,857,192	1,276,410	38,468	(1,237,942)
Infrastructure - Bridges			173	173
Infrastructure - Other	411,480	171,440	36,672	(134,768)
Infrastructure - Drainage	51,200	21,330	45,620	24,290
<b>Acquisition of infrastructure</b>	<b>3,319,872</b>	<b>1,469,180</b>	<b>120,933</b>	<b>(1,348,247)</b>
<b>Total of PPE and Infrastructure.</b>	<b>5,017,872</b>	<b>2,117,715</b>	<b>150,967</b>	<b>(1,966,748)</b>
<b>Total capital acquisitions</b>	<b>5,017,872</b>	<b>2,117,715</b>	<b>150,967</b>	<b>(1,966,748)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,652,340	1,387,385	463,265	(924,120)
Lease liabilities	0	0	(1,364,969)	(1,364,969)
Other (disposals & C/Fwd)	879,000	0	0	0
Reserve accounts				
Recreation Reserve	75,000		0	0
Contribution - operations	411,532	730,330	1,052,671	322,341
<b>Capital funding total</b>	<b>5,017,872</b>	<b>2,117,715</b>	<b>150,967</b>	<b>(1,966,748)</b>

**KEY INFORMATION**

**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.



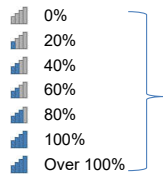
SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



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

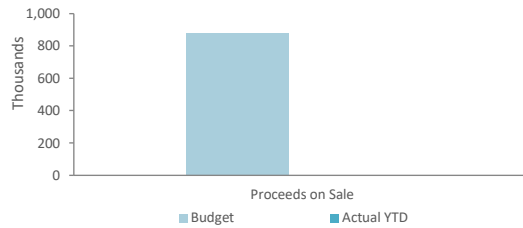
		Amended		YTD Actual	Variance (Under)/Over
	Account Description	Budget	YTD Budget		
					0
	068302 PML BUILDING CAPITAL	22,500	1,875	0	1,875
	112302 SWIMMING POOL CAPITAL (STAGE 1) - BUILDINGS	200,000	16,666	16,880	(214)
	113029 TOWN HALL BUILDING	0	0	1,123	(1,123)
	143304 DEPOT BUILDING CAPITAL	0	0	4,535	(4,535)
	113329 FORREST OVAL REC CENTRE BUILDINGS	15,000	1,250	0	1,250
	109383 CEMETRY INFRASTRUCTURE	0	0	17,859	(17,859)
	113346 MOTOCROSS TRACK INFRASTRUCTURE	0	0	262	(262)
	042339 ADMINISTRATION VEHICLES	52,000	4,333	0	4,333
	051339 RANGER VEHICLE FIRE CONTROL	52,000	4,333	6,156	(1,823)
	127304 PLANT PURCHASES CAPITAL	1,221,000	101,750	0	101,750
	133319 PLANT & EQUIP - VEHICLE (Y000)	52,000	4,333	0	4,333
	143301 DEPOT PLANT CAPITAL PURCHASE	52,000	4,333	0	4,333

SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Plant and equipment	396,248	879,000	487,397	(4,645)	0	0	0	0
		<b>396,248</b>	<b>879,000</b>	<b>487,397</b>	<b>(4,645)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



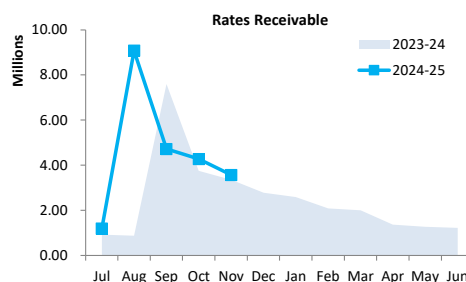
**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

**Rates receivable**

	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous year	1,057,710	1,170,219
Levied this year	8,100,167	8,037,809
Less - collections to date	(7,466,219)	(5,117,878)
Gross rates collectable	1,691,658	4,090,150
Allowance for impairment of rates receivable	(521,439)	(525,272)
<b>Net rates collectable</b>	<b>1,170,219</b>	<b>3,564,878</b>
% Collected	81.5%	55.6%



**Receivables - general**

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,877)	19,669	1,636	17,975	27,028	62,431
Percentage	(6.2%)	31.5%	2.6%	28.8%	43.3%	
<b>Balance per trial balance</b>						62,431
Trade receivables						126,939
Other receivables						10,430
GST receivable						37,314
Receivables for employee related provisions						(2,982)
Allowance for credit losses of other receivables						
<b>Total receivables general outstanding</b>						<b>234,132</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

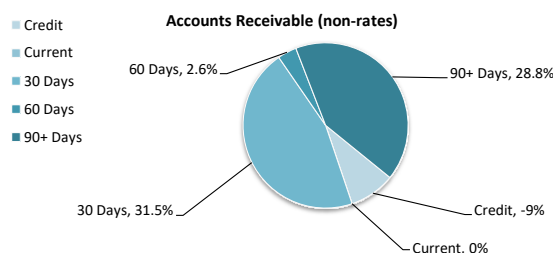
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 November 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel	52,481	53,414	(47,683)	58,212
<b>Total other current assets</b>	<b>52,481</b>	<b>53,414</b>	<b>(47,683)</b>	<b>58,212</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Inventory**

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

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

**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
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**OPERATING ACTIVITIES**

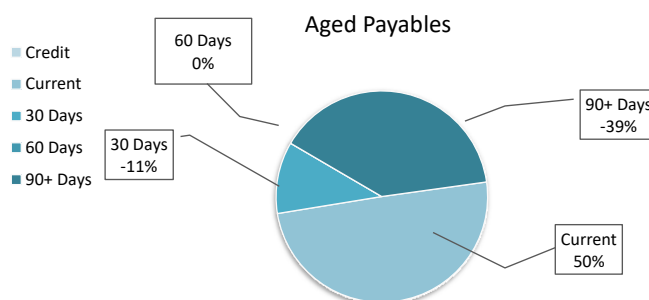
**9 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	3,000	(666)	0	(2,378)	(44)
Percentage	0.0%	-6818.2%	1513.6%	0.0%	5404.5%	
<b>Balance per trial balance</b>						(44)
Sundry creditors						48,442
ATO liabilities						131,054
Other payables						1,036,389
Bonds & Deposits						<b>1,215,841</b>
<b>Total payables general outstanding</b>						

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
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FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments		
		Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	659,307	0	0	0	(77,596)	659,307	581,711	0	(40,333)	
Forrest Oval Stage 2	63	78,390	0	0	(6,679)	(27,237)	71,711	51,153	(1,010)	(3,517)	
Forrest Oval Stage 3	64	122,278	0	0	(10,420)	(42,487)	111,858	79,791	(1,574)	(5,485)	
Total		859,975	0	0	(17,099)	(147,320)	842,876	712,655	(2,584)	(49,335)	
Current borrowings		147,320					130,222				
Non-current borrowings		712,655					712,654				
		859,975					842,876				

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES**

**11 OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		232,933	0	0	0	232,933
<b>Total other liabilities</b>		232,933	0	0	0	232,933
<b>Employee Related Provisions</b>						
Provision for annual leave		509,194	0	0	0	509,194
Provision for long service leave		216,390	0	0	0	216,390
Other employee leave provisions		44,004	0	0	0	44,004
<b>Total Provisions</b>		769,588	0	0	0	769,588
<b>Total other current liabilities</b>		<b>1,002,521</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,002,521</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
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OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2024	Current Liability 30 Nov 2024	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>											
GRANT FUNDS (UNTIED)	0	0	0	0	0	182,210	75,920			0	55,768
GRANT LOCAL ROAD (UNTIED)	0	0	0	0	0	131,459	54,770			0	93,315
AUSTRALIA DAY COUNCIL	0	0	0	0	0	15,000	6,250			0	9,000
LGGS GRANTS	0	0	0	0	0	46,990	19,575			0	30,320
OTHER GRANTS	0	0	0	0	0	8,500	3,540			0	0
GRANT RRG - DIRECT	0	0	0	0	0	237,537	98,970		322,587	322,587	0
	0	0	0	0	0	621,696	259,025	0	322,587	322,587	188,403



SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2024	Current Liability 30 Nov 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
CEMETERY GRANT INCOME	0	0	0	0	0	9,000	3,750	0
RECREATION GRANTS - TAXABLE	0	0	0	0	0	135,000	56,250	0
ROAD TO RECOVERY GRANTS	0	0	0	0	0	701,427	292,260	0
GRANT - RRG - ROADS	224,431	0	0	224,431	34,801	1,883,783	919,320	366,572
GRANT GOVT-BLACK SPOT FUNDING	0	0	0	0	0	437,240	182,180	96,693
GRANT - RRSP - ROADS	34,801	0	0	34,801	34,801	34,801	14,500	
GRANTS - LRCIP	8,502	0	0	8,502	8,502	128,502	53,540	0
	<b>267,734</b>	<b>0</b>	<b>0</b>	<b>267,734</b>	<b>78,104</b>	<b>3,329,753</b>	<b>1,521,800</b>	<b>463,265</b>

**SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
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**14 TRUST FUND**

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 November 2024
	\$	\$	\$	\$
Cash in Lieu - Public Open Space	58,422	0	0	58,422
	58,422	0	0	58,422

SHIRE OF YORK  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						923,022
122300 - York Tammin Road	020924	Capital expenses		125,000		1,048,022
122300 - Quellington Road	020924	Capital expenses		111,294		1,159,316
122401 - Quellington Road RRG	020924	Operating expenses		322,587		1,481,903
122407 - Spencers Brook Road Black Spot	020924	Capital expenses		16,125		1,498,028
125203 - RRG Grant Income	020924	Capital revenue			322,587	1,820,615
122400 - RTR Road Renewals	020924	Capital expenses			132,511	1,953,126
13350 - Building Reserve	020924	Non cash item			45,000	1,998,126
127308 - Plant Reserve	020924	Non cash item			54,908	2,053,034
122506 - Bridge Reserve	020924	Non cash item			20,000	2,073,034
				<b>575,006</b>	<b>575,006</b>	<b>1,150,012</b>

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B/Pay	01/11/2024 TELSTRA	TELSTRA LANDLINE DIRECTORY AND SERVICE - 25TH MAY 2025 -24TH OCTOBER 2024	1		1,423.16
B/Pay	29/11/2024 WEST AUSTRALIAN NEWSPAPERS	PURCHASE OF DAILY NEWSPAPER FOR THE LIBRARY - 23/07/2024 - 15/10/2024	1		70.51
31904	15/11/2024 JAMES ADAMINI	CR ADAMINI - COUNCILLOR PAYMENTS - JULY 2024	1		1,329.91
31905	15/11/2024 JAMES ADAMINI	CR ADAMINI - COUNCILLOR PAYMENT - AUGUST 2024	1		1,329.91
31907	15/11/2024 JAMES ADAMINI	CR ADAMINI - COUNCILLOR PAYMENT - SEPTEMBER 2024	1		1,329.91
31908	15/11/2024 JAMES ADAMINI	CR ADAMINI - COUNCILLOR PAYMENT - OCTOBER 2024	1		1,329.91
EFT32892	04/11/2024 ARCHIVAL SURVIVAL	NAA BOX 1 371X168X250MM PK 50 ARCHIVE BOXES & POSTAGE	1		398.75
EFT32893	04/11/2024 AVON VALLEY TYRE SERVICE	SUPPLY AND FIT 8X HAULMAX TYRES TO THE WATER CART Y8284 - AND DISPOSING OF OLD TYRES FOR THE SHIRE OF YORK ON FRIDAY 18.10.2024	1		4,496.00
EFT32894	04/11/2024 BLUE FORCE PTY LTD	BLUE FORCE PTY LTD - SUPPLY AND CONFIGURE 50 X ACCESS TOGGLES FOR YRCC GYMNASIUM	1		852.50
EFT32895	04/11/2024 BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	SUPPLY PIGEON BAITING TO DESIGNATED BUILDINGS IN YORK	1		302.50
EFT32896	04/11/2024 CORSIGN WA	SUPPLY FOR DELIVERY VIA THE SHIRE OF YORK TOLL ACCOUNT - 1X W2-1B MOD CROSS ROAD 750X750 B/Y CL400 REFL ALUM (NO ARROW HEADS AND ROADS TO BE THE SAME THICKNESS) AS PER QUOTE 87887	1		215.60
EFT32897	04/11/2024 FIREFLY GRAPHICS	50% DEPOSIT FOR GRAPHIC DESIGN SERVICES FOR 2023/24 ANNUAL REPORT	1		1,320.00
EFT32898	04/11/2024 MAL AUTOMOTIVES	TO CHANGE AND FIT 4 TYRES AND WHEEL ALIGNMENT FOR 1HSZ-886 HYUNDAI VENUE	1		2,177.97
EFT32899	04/11/2024 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 3X 118-486 DELTA T AND WIND METER	1		1,196.08
EFT32900	04/11/2024 PETER BAILEY	PAINTING OF INTERNAL AND EXTERNAL SURFACES AT AVON PARK TOILETS	1		10,400.00
EFT32901	04/11/2024 PHILIPPA GALBRAITH	STAFF REIMBURSEMENT - 6 X WALL MOUNTED KEY LOCK BOXES FORREST OVAL	1		199.45

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EFT32902	04/11/2024 PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	TRANSWA BOOKING FARES FOR MAY 2024 - \$192.80 LESS \$33.65 COMMISSION	1		159.15
EFT32903	04/11/2024 REGIONAL DEVELOPMENT AUSTRALIA WHEATBELT WA	ANNUAL SUBSCRIPTION GRANT GURU MEMBERSHIP FOR YORK CRC (PRO RATA)	1		425.00
EFT32904	04/11/2024 ROUS ELECTRICAL	INSTALL 2 X DOUBLE PLUGS AT CONTAINERS FOR CHANGE	1		1,147.00
EFT32905	04/11/2024 SANITY MUSIC STORES	PURCHASE OF VARIOUS NEW DVD'S FOR THE LIBRARY	1		541.80
EFT32906	04/11/2024 SEEK LIMITED	ROAD MAINTENANCE - GENERAL HAND SEEK ADVERTISEMENT	1		445.50
EFT32907	04/11/2024 WILDFLORA FACTORY PTY LTD	PURCHASE OF WILDFLOWER SEEDS FOR RESALE AT YORK VISITOR CENTRE - SEE QUOTE QU-100093	1		422.01
EFT32908	04/11/2024 WINC AUSTRALIA PTY LIMITED	PENRITE 1200X2400MM PREMIUM ALUMINIUM WHITEBOARD TO FORREST PAVILLION	1		1,156.23
EFT32909	04/11/2024 WOOLWORTHS GROUP LIMITED	PURCHASE OF NEW BOOK RELEASES AND REQUESTED ITEMS FOR THE LIBRARY	1		300.00
EFT32910	04/11/2024 YORK & DISTRICT CO-OPERATIVE LTD	CONSUMABLES FOR YORK COMMUNITY RESOURCE CENTRE - FOR THE MONTH OF SEPTEMBER 2024	1		13.39
EFT32911	04/11/2024 YORK BOWLING CLUB	PROVISION OF WAGES CONTRIBUTION AS PER COUNCIL RESOLUTION #160624/2 - SEPTEMBER AND OCTOBER 2024	1		14,000.00
EFT32912	04/11/2024 YORK ELECTRICAL SERVICE	LOCATE ELECTRICAL SERVICES FORREST OVAL LIGHTS	1		242.00
EFT32913	04/11/2024 YORK MITRE 10	SUPPLY FOR COLLECTION 2X 7164882 DG002GZ EARTH AUGER - 2X 6824668 E-07303 AUGER PIN - 2X 6824650 E07319 AUGUER PIN - 2X MAKITA 088381572477 LOCKING PIN - 2X 6826226 191X65-8 AS PER QUOTE 12010001	1		8,941.57
EFT32914	04/11/2024 YORK VOLUNTEER EMERGENCY SERVICES	FACILITATE CONTROLLED BURN OF GREEN WASTE AT YORK TRANSFER STATION - OCT 2024	1		400.00
EFT32916	08/11/2024 AVON WASTE	SUPPLY GENERAL WASTE SERVICES 14/10/2024 TO 16/10/2024	1		40,405.96

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EFT32917	08/11/2024 BLING DESIGN	2024 CHRISTMAS CATALOGUE - 8 PAGE CATALOGUE BASED ON PREVIOUS YEAR'S CREATIVE CONCEPT - LAYOUT OF NEW IMAGES & TEXT TO REPLACE OLD CONTENT - NEW MIDDLE PAGE SPREAD LAYOUT DESIGN - DEEP ETCHING MULTIPLE IMAGES PER PAGE (APPROX. 60 IMAGES) - APPLY CLIENT EDITS - PREPARE PRINT & WEB VERSIONS - SUPPLY AS PRINTREADY, WEB READY PDFS & JPEG FILES VIA DROPBOX	1		1,800.00
EFT32918	08/11/2024 BLUE FORCE PTY LTD	ANNUAL MONITORING FEES IP AND GPRS COMMERCIAL ALARM MONITORING SERVICE FOR YORK RECREATION CONFERENCE CENTRE FROM 1/7/2024 TO 30/9/2024	1		538.10
EFT32919	08/11/2024 BUNNINGS WAREHOUSE	SUPPLY PPE FOR CONTAINERS FOR CHANGE 4 X SAFETY GOGGLES, 4 X PAIRS OF SAFETY GLOVES AND 1 X INSULATED DRINK BOTTLE 1100ML STAINLESS STEEL AND 1 X 15 LITRE INSULATED DRINKING CONTAINER.SUPPLY PPE FOR CONTAINERS FOR CHANGE 4 X SAFETY GLASSES, 4 X PAIRS OF SAFETY GLOVES AND 3 X DRINKING FLASKS AND 1 X 15 LITRE INSULATED DRINKING CONTAINER.	1		224.76
EFT32920	08/11/2024 BUSH CONTRACTING	FLOAT THE HIRED ROLLER FROM HELENA RD TO QUALEN WEST ROAD	1		792.00
EFT32921	08/11/2024 CORSIGN WA	EMERGENCY SHOWER & EYEWASH 600X450MM WHT ON GRN NON-REFL METAL, CROPPED WITH CNR HOLES TO REPLACE EXISTING FADED SIGN	1		39.60
EFT32922	08/11/2024 COUNTRY WOMEN'S ASSOCIATION (CWA YORK BRANCH)	REFUND OF HIRE OF LESSER HALL AND PERMISSION TO SELL LIQUOR AS PER RECEIPT 270044 28/3/2024 - BOND REFUNDED ON 19/7/2024	1		105.00
EFT32923	08/11/2024 CSSTECH	FREIGHT CHARGE FOR SUPPLY OF ADDITIONAL SIM CARDS FOR TELSTRA SERVICES	1		20.00
EFT32924	08/11/2024 DARRYS PLUMBING AND GAS	50% DEPOSIT FOR THE SUPPLY AND INSTALL AS PER QUOTE 00183 - NEW S/S GAS BBQ INTO EXISTING FITTINGS AND INCLUDES ALL GAS OPERATING SYSTEMS AND PUSH BUTTON OPERATION INCLUDING MOB AND DEMOB TO THE SITE OF GWAMBYGINE PARK EXTRA VAROATOPM FPR ADDITIONAL HEAT SHIELDS 3 X \$330.00 TOTAL \$990.00	1		14,280.75
EFT32925	08/11/2024 DRACO AIR	CONTINUATION OF MAINTENANCE - INTERMITTENT FAULT OF OFFICE AIRCON REQUIRES REPLACEMENT OF INDOOR BOARD	1		1,680.44
EFT32926	08/11/2024 EASTERN HILLS CHAINSAWS AND MOWERS PTY LTD	PURCHASE OF STIHL SE62 VACUUM CLEANER (PRODUCT NUMBER 0784 012 4405) FOR USE AT YORK	1		322.15
EFT32927	08/11/2024 ECHO NEWSPAPER	SEPTEMBER ADVERT IN THE ECHO NEWSPAPER	1		1,100.00

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EFT32928	08/11/2024 EUROFINS ARL PTY LTD	SOIL SAMPLE FROM 19 LANGFORD ROAD YORK POTENTIAL CONTAMINATION	1		91.30
EFT32929	08/11/2024 EXURBAN RURAL & REGIONAL PLANNING	PLANNING CONSULTANT SERVICES FOR 2024/2025 (RFQ 01-2324) - OCTOBER 2024	1		291.48
EFT32930	08/11/2024 FOCUS NETWORKS	APPLY SELECTED MICROSOFT 365 SECURITY BASELINES (BASED ON CURRENT MICROSOFT GUIDANCE)	1		739.75
EFT32931	08/11/2024 FULTON HOGAN INDUSTRIES PTY LTD	SUPPLY FOR COLLECTION 10TONNE COLD MIX - CM07 170 GR - PRODUCT CODE 128518 - AS PER QUOTE 241010SY - FOR COLLECTION TUESDAY 15.10.2024 - MIKE GLEDHILL TO COLLECT	1		2,090.00
EFT32932	08/11/2024 HERSEYS SAFETY PTY LTD	SUPPLY FOR THE WORKS DEPOT - 24 STINGA GLOVES SIZE 9 - 24 STINGA GLOVES SIZE 10 - 24 SUNSCREEN - 1 BRUSHCUTTER CORD - 24 SPRAYMARK WHITE - 12 BUSHMANS REPELLANT - 1CHAINSAB CHAPS - 1 FUSE KIT	1		1,763.45
EFT32933	08/11/2024 HORIZON SURVEYS PTY LTD	STAGE 2 - SURVEY & PLAN PREPARATION OF PROPOSED ROAD RESERVE WIDENING & LODGEMENT AT LANDGATE - MYANARRA ROAD, SAINT RONANS (AS PER COUNCIL RESOLUTION 050223)	1		4,521.25
EFT32934	08/11/2024 HOT SAUCE HUNTERS AUSTRALIA	PURCHASE OF STOCK FOR RESALE AT THE YORK VISITOR CENTRE - HUNTER'S OWN GARLIC SAUCE - 150ML	1		109.00
EFT32935	08/11/2024 KARINA MICHELE MCROBERTS	PURCHASE OF BOOKS FOR RESALE AT THE YORK VISITOR CENTRE - THE HAUNTING OF YORK BY KARINA MCROBERTS	1		120.00
EFT32936	08/11/2024 KEEFRAME CREATIVE PTY LTD	50% DEPOSIT - VIDEO SHOOT AND EDITING FOR CULTURAL BURNING EVENT MONDAY 7 OCTOBER 2024 - \$3406 [BEFORE GST]	1		1,903.00
EFT32937	08/11/2024 KIDSAFE WA	SUPPLY ACHPGD311 TRAINING AT THE SHIRE OF NORTHAM FOR 2X SHIRE OF YORK EMPLOYEES	1		2,200.00
EFT32938	08/11/2024 KLEENWEST DISTRIBUTORS	SUPPLY 1 X 20L HAND SOAP AND 1 X 5L PHOSKLEEN - FORREST OVAL STADIUM	1		286.61
EFT32939	08/11/2024 LLOYD FAMILY TRUST - YORK COMMUNITY MATTERS	COMMUNITY MATTERS FOR 2024-2025 NOVEMBER 2024	1		2,479.10
EFT32940	08/11/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ATTENDANCE OF BEST PRACTICE ABORIGINAL ENGAGEMENT FORUM - CAROL LITTLEFAIR	1		60.00
EFT32941	08/11/2024 LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	SUPPLY AND RE-KEY ALL CYLINDERS AND CUT NEW KEYS FOR THE YRCC	1		5,290.00

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EFT32942	08/11/2024 LUCINDAS EVERLASTINGS	PURCHASE OF STOCK FOR RESALE AT THE YORK VISITOR CENTRE - LUCINDA'S EVERLASTINGS 10 GRAM PACKETS	1		251.00
EFT32943	08/11/2024 MAL AUTOMOTIVES	COMPLETE A SERVICE ON THE COMMUNITY BUS 1CAE874 CURRENT KMS 109074 - STICKER DUE 07/2024 - AND ADDITIONAL WORKS AS REQUIRED INCLUDING BELTS, BATTERIES ECT - BOOKED FOR FRIDAY 27.09.2024	1		1,841.67
EFT32944	08/11/2024 MARK CHRISTOPHER APPLETON	STAFF REIMBURSEMENT - STAFF TRAINING SUPERVISOR TRAINING - MARK APPLETON	1		65.00
EFT32945	08/11/2024 MIDLAND DISPOSALS	FLY HEAD NETS FOR RESALE AT THE YORK VISIOTR CENTRE	1		197.39
EFT32946	08/11/2024 MINUTEMAN PRESS MIDLAND	SUPPLY BUSINESS CARDS FOR ANGELA PLICHOTA	1		159.50
EFT32947	08/11/2024 NORM REYNOLDS ELECTRICAL & FURNITURE	PURCHASE OF MICROWAVE FOR REPLACEMENT AT YRCC : WESTINGHOUSE 23L 800W MICROWAVE WHITE MODEL #WMF2302WA	1		225.00
EFT32948	08/11/2024 OFFICEWORKS	SUPPLY 1 X CARTON COPY PAPER, KEYTEK HP LASERJET TONER CARTRIDGES, LABEL MAKER, LABEL TAPE AND FREIGHT TO FORREST OVAL CONVENTION CENTRE	1		659.45
EFT32949	08/11/2024 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT PARKING AND MEALS - DESTINATION PERTH AGM AND FARMER ON YOUR PLATE	1		186.49
EFT32950	08/11/2024 RICOH AUSTRALIA PTY LTD	REPLACEMENT TONER CARTRIDGE FOR LICENSING PRINTER - SERIAL # 5171Z330141 SP3710SF	1		191.40
EFT32951	08/11/2024 RYAN MASTERS	PURCHASE OF STOCK FOR RESALE AT THE YORK VISITOR CENTRE - YORK TOWN HALL LEGO BUILDS	1		556.00
EFT32952	08/11/2024 SHIRE OF YILGARN	ACCOMMODATION TWO NIGHTS FOR TWO YORK SWIMMING POOL EMPLOYEES ATTENDING TRAINING COURSES	1		520.00
EFT32953	08/11/2024 T-QUIP	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 1X HAP01161240 SUCTION HOSE-CM1200/600 (180MM)	1		345.83
EFT32954	08/11/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK WORKS DEPOT - CORSIGN 28/8 AND BURKE ELECTRICAL 28/8	1		805.36
EFT32955	08/11/2024 TOOLMART	CFC STAFF OSH SUPPLIES, 2 X MED GLOVES, 4 XL GLOVES AND 6 CUT RESISTANCE SLEEVES	1		281.70



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EFT32956	08/11/2024 TOTALLY WORK WEAR	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT THE UNIFORM ORDER FOR THE WORKS DEPOT - AS PER QUOTE 3856 - LIST OF ITEMS, SIZES AND EMBROIDERY DETAILS HAVE BEEN PROVIDED AND THE UNIFORMS MUST BE DELIVERED WITHIN A 2 MONTH PERIOD	1		323.82
EFT32957	08/11/2024 TREE TECH AUSTRALIA	COMPLETE THE SEPTEMBER 2024 WESTERN POWER TREE PRUNING LIST WHICH HAS BEEN PROVIDED BY THE END OF NOVEMBER 2024 - PRICE IS TO INCLUDE TRAFFIC MANAGEMENT AND CONTROL, SITE CLEAN UP, MOBILISATION AND DEMOBILISATION AND PROVIDED EVIDENCE OF INSURANCES AND QUALIFICATIONS	1		6,534.00
EFT32958	08/11/2024 VOCUS PTY LTD	VOCUS PTY LTD - SIP PREMIUM 10 X - NOVEMBER 2024	1		968.41
EFT32959	08/11/2024 WATER CORPORATION OF WA	DEPOT ADDITIONAL WATER SERVICE FOR A NEW CONNECTION POINT TO SUPPLY AN EYE WASH & SHOWER STATION	1		4,534.69
EFT32960	08/11/2024 WINC AUSTRALIA PTY LIMITED	SUPPLY 4 X PRINTER TONER CARTRIDGES FOR RANGERS PRINTER	1		647.50
EFT32961	08/11/2024 YORK BUSINESS ASSOCIATION INC	YORK BUSINESS ASSOCIATION - MULTI YEAR FUNDING AGREEMENT 2023-24 - FINAL PAYMENT 20% APRIL 2024 AS PER COUNCIL RESOLUTION 121222	1		1,735.00
EFT32962	08/11/2024 YORK FRIENDSHIP CLUB	SUPPLY 2X BAGS OF RAGS	1		30.00
EFT32963	08/11/2024 YORK LANDSCAPE SUPPLIES	SUPPLY FOR COLLECTION IN JUNE 2024 - 5M3 OF ADDITIONAL WOOD CHIPS AND 1M3 WHITE WASHED SAND - AS PER INVOICE 9371 - ADDITIONAL TO PO 15397	1		974.00
EFT32964	08/11/2024 CHRIS GIBBS	CR C GIBBS - COUNCILLOR ATTENDANCE FEE, COMMUNICATIONS ALLOWANCE AND INTERNET CHARGES FOR OCTOBER 2024	1		1,329.91
EFT32965	08/11/2024 DENESE EILEEN SMYTHE	CR D SMYTHE - COUNCILLOR ATTENDANCE FEE, COMMUNICATIONS ALLOWANCE AND INTERNET CHARGES FOR OCTOBER 2024	1		1,329.91
EFT32966	08/11/2024 DENIS CHARLES WARNICK	CR D WARNICK - DEPUTY PRESIDENT ATTENDANCE FEE, DEPUTY PRESIDENT ALLOWANCE, COMMUNICATIONS ALLOWANCE AND INTERNET CHARGES FOR OCTOBER 2024	1		1,829.76
EFT32967	08/11/2024 DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	CHARGES FOR ESL BILLING ON SHIRE OF YORK OWNED PROPERTIES - DFES 24/25	1		5,739.45
EFT32968	08/11/2024 KEVIN PYKE	CR K PYKE - COUNCILLOR ATTENDANCE FEE, COMMUNICATIONS ALLOWANCE AND INTERNET CHARGES FOR OCTOBER 2024	1		1,329.91

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EFT32969	08/11/2024 KEVIN RICHARD TRENT	CR K TRENT PRESIDENT ATTENDANCE FEE, PRESIDENT ALLOWANCE, PRESIDENT COMMUNION ALLOWANCE AND PRESIDENTS INTERNET CHARGES FOR OCTOBER 2024	1		3,976.97
EFT32970	08/11/2024 PETER ALLAN WRIGHT	CR P WRIGHT - COUNCILLOR ATTENDANCE FEE, COMMUNICATIONS ALLOWANCE AND INTERNET CHARGES FOR OCTOBER 2024	1		1,329.91
EFT32971	08/11/2024 THE YORK CHRISTMAS FESTIVAL INC	AQUITTAL FINAL PAYMENT FROM THE YORK CHRISTMAS FESTIVAL 2023	1		1,275.00
EFT32972	11/11/2024 ABC THERAPY	REUND TOWN HALL BOND #271698	2		529.00
EFT32973	11/11/2024 AUDREY CARROLL	AUDREY CARROLL REFUND DANCE STUDIO BOND # 274078	2		150.00
EFT32974	11/11/2024 BUILDING AND ENERGY	BSL COLLECTION FOR OCTOBER 2024	2		1,288.17
EFT32975	11/11/2024 CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR OCTOBER 2024	2		341.04
EFT32976	11/11/2024 NICOLA RUSSO	NIC RUSSO CAT TRAP REFUND # 273799	2		100.00
EFT32977	11/11/2024 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR OCTOBER 2024	2		38.25
EFT33023	15/11/2024 AFGRI EQUIPMENT AUSTRALIA PTY LTD	COMPLETE A 100HR SERVICE ON THE JOHN DEERE TRACTOR ONSITE AT THE SHIRE OF YORK WORKS DEPOT - THURSDAY 10.10.2024 7AM	1		673.92
EFT33024	15/11/2024 ALINA BEHAN	STAFF REIMBURSEMENT - PARKING AT LG CONFERENCE AND UNIFORM ALLOWANCE	1		230.40
EFT33025	15/11/2024 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		204.00
EFT33026	15/11/2024 CHALLENGE CONTACTING AND CIVIL	REIMBURSEMENT STANDPIPE CHARGES INVOICE 11807 PAID TWICE - RECEIPT NUMBER 272339 6/8 & 14/10/2024	1		99.68
EFT33027	15/11/2024 CORSIGN WA	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 3X G9-40-1A - MOD LOCAL TRAFFIC ONLY 450X300MM B/W CL400 REFL ALUM - AS PER QUOTE 89957	1		125.40
EFT33028	15/11/2024 COUNTRY COPIERS	PHOTOCOPYING CHARGES FOR SHIRE OF YORK AND CUSTOMERS AT YORK COMMUNITY RESOURCE CENTRE - 12/8/2024 - 08/10/2024	1		809.57
EFT33029	15/11/2024 DKM WORKPLACE SOLUTIONS PTY LTD	REVIEW AND UPDATE OF EXECUTIVE MANAGER CORPORATE & COMMUNITY SERVICES EMPLOYMENT CONTRACT AND POSITION DESCRIPTION.	1		528.00

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EFT33030	15/11/2024 ELESIA NICOLE ASTLE	STAFF REIMBURSEMENT - PAID GOODS FOR SENIORS EVENT ACCOUNT PAST CREDIT LIMIT	1		62.05
EFT33031	15/11/2024 FOCUS NETWORKS	PROJECT MANAGEMENT/LIAISON AND DEPLOY HUNTRESS AGENTS FOR WINDOWS COMPUTERS & SERVERS	1		1,461.40
EFT33032	15/11/2024 FUNNY FARM FLOWERS	WREATH FOR REMEMBRANCE DAY 2024	1		115.00
EFT33033	15/11/2024 IONA SHEEHAN-LEE	STAFF REIMBURSEMENT - UNIFORM ALLOWANCE - IONA SHEEHAN-LEE	1		185.00
EFT33034	15/11/2024 JULES SHOPPE	CATERING WELFARE FOR BFB VOLUNTEER TRAINING COURSE FIRE FIGHTING SKILLS OCT 30TH 2024	1		214.50
EFT33035	15/11/2024 KLK FARMS PTY LTD	SUPPLY 392M3 OF GRAVEL FOR THE SHIRE OF YORK	1		2,757.20
EFT33036	15/11/2024 LLOYD FAMILY TRUST - AVON ARC TEST & TAG	TOWN HALL AND COUNCIL CHAMBERS - RCD TESTING, PORTABLE ELECTRICAL APPLIANCE TESTING AND TAGGING, EMERGENCY AND EXIT LIGHT INSPECTION AND TESTING, INFRARED SWITCHBOARD TESTING	1		10,883.25
EFT33037	15/11/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	STAFF TRAINING - INTRODUCTION TO GOVERNANCE IN LOCAL GOVERNMENT - AMI HANNINGTON	1		545.00
EFT33038	15/11/2024 LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	RE-KEY ALL CYLINDERS AND CUT NEW KEYS FOR THE YRCC	1		2,441.55
EFT33039	15/11/2024 MAL AUTOMOTIVES	SERVICE OF EMCCS VEHICLE MAZDA CX-8 2023 - REGISTRATION 1ICQ-468	1		397.38
EFT33040	15/11/2024 MCDOWALL AFFLECK PTY LTD	REMAINING 40% FOR COMPLETED DESIGN AND DOCUMENTATION - ADMIN CARPARK-SURVEY AND DESIGN OF CARPARK	1		3,652.00
EFT33041	15/11/2024 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 6 X 20L BIFENTHRIN	1		2,659.62
EFT33042	15/11/2024 OFFICEWORKS	SUPPLY ASSORTED STATIONERY FOR THE VISITORS CENTRE	1		121.58
EFT33043	15/11/2024 OXTER SERVICES	SUPPLY ASSORTED PAPER BAGS FOR USE BY THE YORK VISITOR CENTRE	1		80.04
EFT33044	15/11/2024 PINEFIELDS OF YORK	DEVELOPMENT OF FOOTPRINT PLAN FOR 142 AVON TERRACE AND MACARTNEY STREET	1		990.00
EFT33045	15/11/2024 PUBLIC LIBRARIES WESTERN AUSTRALIA INC	PUBLIC LIBRARIES WA - MEMBERSHIP RENEWAL 2024 TIER 2	1		300.00

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EFT33046	15/11/2024 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT FOR DISPLAY STOCK AT VISTORS CENTRE - LAMP BULB AND FRAME	1		43.49
EFT33047	15/11/2024 REBECCA MAY REID	STAFF REIMBURSEMENT - UNIFORM ALLOWANCE - REBECCA REID	1		169.21
EFT33048	15/11/2024 RK MEDIA T/A LEONARDS ADVERTISING	2X LINE ADVERTISEMENTS IN THE WEST AUSTRALIAN NEWSPAPER ON WED 23 OCT 2024 AND SAT 26 OCT 2024.	1		1,388.53
EFT33049	15/11/2024 ROUS ELECTRICAL	REPLACE FLURO TUBES AND LIGHTS IN DANCE STUDIO - FORREST OVAL PAVILLION	1		1,547.15
EFT33050	15/11/2024 SANOKIL	SANITARY WASTE DISPOSAL UNITS , MUSEUM, TOWN HALL, AVON PARK, ADMINSTRATION BUILDING, DEPOT, HOWICKMTOILETS, BATEMAN PARK TOILETS, GWAMBYGINE PARK TOILETS	1		588.50
EFT33051	15/11/2024 SCAVENGER SUPPLIES AND FIRE SAFETY	PPC FOR BFB VOLUNTEERS AS PER QUOTE QU-9010	1		7,365.60
EFT33052	15/11/2024 SETTLERS HOUSE	MEALS FOR BFB VOLUNTEERS - FIRE ON KEBBLES ROAD GREENHILLS	1		900.00
EFT33053	15/11/2024 STATEWIDE TRAFFIC SERVICES	SUPPLY TRAFFIC MANAGEMENT AND CONTROL FOR THE SHIRE OF YORK SHOULDER GRADING PROGRAM FROM MONDAY 28.10.2024 TO THURSDAY 14.11.2024.	1		9,930.65
EFT33054	15/11/2024 THE YORK CHRISTMAS FESTIVAL INC	YORK CHRISTMAS FESTIVAL MULTI-YEAR FUNDING AGREEMENT: COUNCIL RESOLUTION 031024 24/25 FINANCIAL YEAR SPONSORSHIP OF \$16,750 EX GST TO BE PAID AS MILESTONE PAYMENTS - 90% OF\$16,750 TO BE PAID IN NOVEMBER 2024	1		15,075.00
EFT33055	15/11/2024 TOTAL EDEN MIDLAND	6X SPRINKLER 6504F SS RAINBIRDS 104420533 - (IN REPLACEMENT OF PO 16025)	1		599.86
EFT33056	15/11/2024 TOURISM COUNCIL WESTERN AUSTRALIA	TOUR GUIDE TRAINING WORKSHOP 18/09/2024 - MEMBER RATE - ISOBEL CAMERON	1		275.00
EFT33057	15/11/2024 UNIRACK WA PTY LTD	PURCHASE OF HEAVY DUTY METAL TROLLEY 350 KG 900 ML X 600 ML BLUE	1		249.00
EFT33058	15/11/2024 WATER CORPORATION OF WA	RAILWAY STANDPIPE - WATER USAGE 16/7/2024 - 25/09/2024 AND SERVICES CHARGES 1/9/2024 TO 31/10/2024	1		5,356.71
EFT33059	15/11/2024 WATERLOGIC AUSTRALIA PTY LTD	ADMINISTRATION BUILDING - WATER FILTRATION UNIT 1/11/2024 - 30/11/2024	1		78.45
EFT33060	15/11/2024 WESTGROW FARM TREES	SUPPLY AND DELIVER 1152 SEEDLINGS @\$0.85 EXCL GST PER UNIT TO SHIRE OF YORK.	1		1,077.12

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EFT33061	15/11/2024 WESTWIDE WINDSCREENS	SUPPLY, FIT AND CALIBRATE REPLACEMENT FRONT WINDSCREEN FOR VEHICLE P178 MAZDA CX-5, REGO 1HVF884, AS PER QUOTE NO 10164.	1		1,716.77
EFT33062	15/11/2024 WHEATBELT OFFICE & BUSINESS MACHINES	BROTHER MFC-L3755CDW PRINTER - HR - ADMINISTRATION	1		494.00
EFT33063	15/11/2024 WOODLANDS DISTRIBUTORS & AGENCIES	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT - 6X CARTONS OF BC350L COMPOSTABLE DOG WASTE BAGS (8 ROLLS PER CARTON)	1		1,100.88
EFT33064	15/11/2024 YORK BUSINESS ASSOCIATION INC	MULTIYEAR FUNDING MILESTONE PAYMENT TO YORK BUSINESS ASSOCIATION FOR 2024/25 FINANCIAL YEAR AT 80% AS PER COUNCIL RESOLUTION - 121222	1		6,940.00
EFT33065	15/11/2024 YORK ELECTRICAL SERVICE	REPLACE HAND DRYER AT LADIES TOILETS AT TOWN HALL	1		633.88
EFT33066	15/11/2024 YORK SENIORS MOBILITY GROUP	REFUND OF OVERCHARGE OF ANNUAL FEE - 20% SENIOR DISCOUNT WAS NOT TAKEN FROM ANNUAL FEE	1		235.00
EFT33067	22/11/2024 AFGRI EQUIPMENT AUSTRALIA PTY LTD	COMPLETE A 2500HRS SERVICE ON THE JOHN DEERE GRADER (Y8496) AS PER QUOTE 551737 - TO BE CONDUCTED ONSITE	1		2,784.29
EFT33068	22/11/2024 ANNIE QUINN MEDLEY	STAFF REIMBURSEMENT - ANNIE MEDELY - TOYS FOR GIFT SHOP AND STATIONERY ITEMS FOR MUSEUM	1		117.81
EFT33069	22/11/2024 ASV SALES & SERVICE	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 1X BB210W 2100 REPLACEMENT BRUSH POLY/WIRE POLY WIRE - AS PER QUOTE 351288	1		2,267.10
EFT33070	22/11/2024 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		204.00
EFT33071	22/11/2024 AVON VALLEY AG	USBOK REDBACK STEEL CAP BOOT SIZE 7	1		161.70
EFT33072	22/11/2024 AVON WASTE	SUPPLY GENERAL WASTE SERVICE FOR THE PERIOD OF 22/10/2024 - 01/11/2024	1		10,751.52
EFT33073	22/11/2024 BELLISSIMO YORK	CATERING FOR STAFF WORKSHOP 30/10/2024 AND COUNCIL MEETING 22/10/2024	1		710.00
EFT33074	22/11/2024 BLUE FORCE PTY LTD	ALARM MONITORING SERVICES - YORK VISITOR CENTRE - NOVEMBER 2024	1		22.72
EFT33075	22/11/2024 BUSH CONTRACTING	SUPPLY WET HIRE - 14000LITRE WATER CART WITH THE SHIRE OF YORK SUPPLYING WATER AND FUEL WITH MOBILISATION ON MONDAY 30.09.2024 AND DEMOBILISATION ON THURSDAY 14.11.2024	1		31,482.00
EFT33076	22/11/2024 CALTEX AUSTRALIA PTY LTD	CALTEX STAR CARD PURCHASES FOR THE MONTH OF OCTOBER 2024	1		2,945.60

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EFT33077	22/11/2024 CIRCUITWEST INC	CIRCUITWEST - ANNUAL ORDINARY MEMBERSHIP 2024/2025 - VISITORS CENTRE	1		385.00
EFT33078	22/11/2024 COUNTRY COPIERS	MAINTENANCE FOR THE SHIRE OF YORK DEPOTS PRINTER - 04/06/2024-12/08/2024	1		477.67
EFT33079	22/11/2024 CREDIT MANAGEMENT AUSTRALIA POST	PROVIDE POSTAGE SERVICES, SATCHELS AND PARCELS FOR THE ADMINISTRATION OFFICE FOR THE MONTH OF OCTOBER 2024	1		2,815.12
EFT33080	22/11/2024 DARRYS PLUMBING AND GAS	PUMP OUT & SERVICE - GREASE ARRESTOR AT YRCC - EVERY 3 MONTHS - NOVEMBER - 2024/2025	1		385.00
EFT33081	22/11/2024 FIND THE FUN PTY LTD	ANNUAL APP CLOUD SERVER SUBSCRIPTION AND INSURANCE FEE - FIND THE FUN	1		671.00
EFT33082	22/11/2024 FOCUS NETWORKS	ADJUSTMENT TO GST ON INVOICE 10978GA - 22/10/2024	1		146.14
EFT33083	22/11/2024 FUEL DISTRIBUTORS	SUPPLY AND DELIVER 12X 10 LITRE BOTTLES OF AD BLUE - DEPOT	1		337.80
EFT33084	22/11/2024 FULTON HOGAN INDUSTRIES PTY LTD	SUPPLY AND DELIVER VIA THE SHIRE OF YORK'S TOLL ACCOUNT 1X PALLET 48 BAGS OF EZ STREET POTHOLE REPAIR BLACK - 135302	1		1,795.20
EFT33085	22/11/2024 HOT SAUCE HUNTERS AUSTRALIA	SUPPLY VARIOUS HUNTER'S OWN SAUCES FOR THE VISITORS CENTRE	1		74.00
EFT33086	22/11/2024 INK STRATEGY	PHASE 1 - INCEPTION AND ENGAGEMENT PLANNING FOR MAJOR STRATEGIC REVIEW IN ACCORDANCE WITH RFQ Q10-2425	1		4,675.00
EFT33087	22/11/2024 KELLOGG BROWN & ROOT PTY LTD	SPENCER BROOK - YORK ROAD UPGRADE - PROGRESS CLAIM 2 - FINAL	1		5,558.52
EFT33088	22/11/2024 KEN DESIGNS	SUPPLY FOR MERCHANDISE FOR VISITORS CENTRE - 20 X TOWN HALL TEA TOWLES, 20 X HERRITAGE COTTAGES TEA TOWLES AND 20 X TOWN HALL CALICO BAGS	1		440.00
EFT33089	22/11/2024 LAURA APPLETON	STAFF REIMBURSEMENT - OFFICE SUPPLIES AND STANDS FOR VISITORS CENTRE - LAURA APPLETON	1		78.75
EFT33090	22/11/2024 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	COUNCIL & EXECUTIVE SUPPORT OFFICER ATTENDANCE AT THE IGNITE LEADERSHIP PROGRAM - NOVEMBER 2024	1		3,000.00
EFT33091	22/11/2024 MAL AUTOMOTIVES	COMPLETE A SERVICE ON THE 11000HR SERVICE ON THE 2013 VOLVO GRADER FRIDAY 01.11.2024	1		1,196.49
EFT33092	22/11/2024 MCLEODS LAWYERS	PROVISION OF LEGAL ADVICE & SERVICES, GREAT SOUTHERN LANDFILL (ALLAWUNA FARM) 2024/25 - REISSUE OF PURCHASE ORDER DUE TO CHANGE IN BANK/ENTITY DETAILS	1		3,623.40

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EFT33093	22/11/2024 MINT COLLABORATIVE	INVOICE 2 - DELIVERY OF WORKSHOP 1 (OMG COLLABORATION) STAFF CULTURAL PROGRAM IN ACCORDANCE WITH RFP02-2425	1		10,450.00
EFT33094	22/11/2024 MOORE AUSTRALIA	PROFESSIONAL SERVICES PROVIDED IN RELATION TO THE COMPILATION OF THE 2023/24 ANNUAL FINACIAL REPORT	1		22,990.00
EFT33095	22/11/2024 PARTY HIRE EMPIRE PTY LTD	SUPPLY, DELIVER AND COLLECT FOR THE SHIRE OF YORK - 1X JUKEBOX HIRE AT YRCC FORREST ST YORK	1		420.00
EFT33096	22/11/2024 PAULA ARMSTRONG	STAFF REIMBURSEMENT - STEEL CAP SAFETY BOOTS - PAULA ARMSTRONG	1		184.95
EFT33097	22/11/2024 QUIK CORP PTY LTD	SUPPLY FOR DELIVERY VIA THE SHIRE OF YORK TOLL ACCOUNT (DETAILS TO BE PROVIDED) 1X 4441200 RADIO TRANSMITTER 915MHZ AS PER QUOTE 10453	1		175.00
EFT33098	22/11/2024 SANITY MUSIC STORES	PURCHASE OF NEW DVD'S FOR LIBRARY - IT ENDS WITH US BY BLAKE LIVELY	1		24.99
EFT33099	22/11/2024 SCOTT PRINTERS PTY LTD	YORK CHRISTMAS CATALOGUE OF 8PP SELF COVER 274 X 217MM - CRASH FOLDED - PRINTED IN 4 COLOUR PROCESS THROUGHOUT - SADDLE STAPLED, 80GSM ALPHA GLOSS - QUANTITY 7000	1		2,471.70
EFT33100	22/11/2024 SHIRE OF BEVERLEY	REIMBURSEMENTS CESM RECOUP FOR 1/7/2024 - 30/9/2024 - COMMUNITY EMERGENCY SERVICES MANAGER - IN ACCORDANCE WITH MEMORANDUM OF UNDERSTANDING	1		7,405.32
EFT33101	22/11/2024 SHIRE OF GOOMALLING	AVON VALLEY ALLIANCE WEBSITE CREATION - SHIRE OF YORK CONTRIBUTION - AREA PROMOTION	1		1,196.80
EFT33102	22/11/2024 SMITHS SHELL SERVICE	SUPPLY 5 LTS OF RED PREMIX COOLANT	1		110.55
EFT33103	22/11/2024 STATEWIDE TRAFFIC SERVICES	SUPPLY TRAFFIC MANAGEMENT AND CONTROL FOR THE SHIRE OF YORK SHOULDER GRADING PROGRAM FROM MONDAY 28.10.2024 TO THURSDAY 14.11.2024 AS PER QUOTE ISSUED 18.09.2024	1		11,497.51
EFT33104	22/11/2024 TALIS CONSULTANTS	PROVIDE UPDATED FOR CONSTRUCTION DRAWINGS OF 24/25 HOWICK STREET AREA UPGRADES BASED ON JOB NO. TC23012 YORK ACCESS AND INCLUSION UPGRADES.	1		2,106.50
EFT33105	22/11/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK WORKS DEPOT - HERSEY SAFETY 31/10/2024 AND 2 X ITR WA 01/11/2024	1		818.06

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EFT33106	22/11/2024 THE FLOUR MILL CAFE YORK	CATERING STAFF WORKSHOPS 20 NOVEMBER MORNING TEA, LUNCH & AFTERNOON TEA	1		1,326.00
EFT33107	22/11/2024 TOURISM COUNCIL WESTERN AUSTRALIA	2025 MEMBERSHIP RENEWAL - VISITOR CENTRE (GOLDEN I) – TOURISM COUNCIL WESTERN AUSTRALIA - INV NO: R-02025-131	1		1,650.00
EFT33108	22/11/2024 TOURIST DESIGNS	SUPPLY OF FRIDGE MAGNETS FOR RESALE AT THE YORK VISITOR CENTRE - 140 TOTAL - VARIOUS DESIGNS TOWN HALL, YORK ORCHID, SIGNPOST, CANOLA FIELD AND SWING BRIDGE - REFER TO ORDER FORM	1		632.45
EFT33109	22/11/2024 TUTT BRYANT EQUIPMENT	COMPLETE A 1250HR SERVICE ON THE BOMAG BW28RH ONSITE WITHIN THE SHIRE OF YORK - FRIDAY 01.11.2024 AS PER ESTIMATE PROVIDED	1		1,405.08
EFT33110	22/11/2024 VANGUARD PRINT	SUPPLY X 3000 DXL WINDOW FACE ENVELOPES SHIRE BRANDED REPLY PAID	1		698.50
EFT33111	22/11/2024 VOCUS PTY LTD	MONTHLY INTERNET SIP PREMIUM SERVICE - SEPTEMBER 2024	1		1,299.89
EFT33112	22/11/2024 WATER CORPORATION OF WA	WATER AND SEWER CHARGES 28/5/2024 - 02/10/204 FOR YORK COMMUNITY RESOUCCE CENTRE	1		788.83
EFT33113	22/11/2024 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA TRAINING COURSE - RATES IN LOCAL GOVERNMENT - DEBT COLLECTION - IONA SHEEHAN-LEE AND NIKKI GORS	1		1,768.00
EFT33114	22/11/2024 WHEATBELT OFFICE & BUSINESS MACHINES	ANNUAL PHOTOCOPIER SERVICE CHARGES (ADMIN) - 04/06/2024-08/08/2024	1		4,185.10
EFT33115	22/11/2024 WHEATBELT OFFICE SENSES AUSTRALIA	REFUND OF OVERPAYMENT OF INVOICE 11848	1		100.00
EFT33116	22/11/2024 WORK HEALTH PROFESSIONALS PTY LTD	ONSITE BASLINE/SUB AIR CONDUTION HEARING TESTS	1		2,194.50
EFT33117	22/11/2024 YORK & DISTRICT CO-OPERATIVE LTD	CONSUMBLES FOR BIKE WEEK 14/10/2024 AND 15/10/2024	1		446.25
EFT33118	22/11/2024 YORK BRANCH THE WILDFLOWER SOCIETY OF WA	DONATION TOWARDS PURCHASE OF 10X 2HR TAP TIMERS FOR BUSHLAND GARDEN (FORD ST) IN ACCORDANCE WITH CEO'S DELEGATION UNDER DE1.1.18	1		330.00
EFT33119	22/11/2024 YORK NEWSAGENCY	SUPPLY STATIONERY TO FINANCE, YCRC, NAIDOC WEEK, CITIZENSHIP CEREMONY, YRCC, DEPOT, MUSEUM AND ADMINISTRATION FOR JULY 2024 FROM THE NEWSAGENCY	1		473.00
EFT33120	29/11/2024 AFGRI EQUIPMENT AUSTRALIA PTY LTD	SUPPLY 1X GRAVE DIGGING BUCKET TO SUIT THE JOHN DEERE EXCAVATOR ONSITE	1		3,696.00



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EFT33121	29/11/2024 ARCHIVAL SURVIVAL	PURCHASE OF ARCHIVAL MATERIALS AND SUPPLIES FOR THE YORK RESIDENCY MUSEUM AS PER QUOTE - TAPGL-2X100 AND EQPTONERVAC INCLUDING FREIGHT	1		729.52
EFT33122	29/11/2024 ASB MARKETING	SUPPLY STAFF UNIFORMS FOR VARIOUS STAFF MEMBERS	1		2,070.59
EFT33123	29/11/2024 AUSCO MODULAR PTY LTD	HIRE OF OFFICE. AT DEPOT CONTRACT 0060006565 - NOVEMBER 2024	1		889.37
EFT33124	29/11/2024 AUSTRALIA DAY COUNCIL OF SA INC	CITIZENSHIP CEREMONY GIFTS, INCLUDING NEW OFFICIAL PORTRAIT OF KING CHARLES	1		229.15
EFT33125	29/11/2024 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		204.00
EFT33126	29/11/2024 AUSTRALIAN TAXATION OFFICE	BAS PAYG WITHOLDING TAX MUNI - OCTOBER 2024	1		129,205.01
EFT33127	29/11/2024 AUTOPRO NORTHAM	PLEASE SUPPLY CAR MATS AS PER QUOTE 36632 AND BOOT RUBBER BLACK MAT	1		80.58
EFT33128	29/11/2024 AVON VALLEY TYRE SERVICE	SUPPLY INSTALL AND BALANCE 4X TORO TYRES TO THE 2022 EXTRA CAB ISUZU UTE	1		1,400.00
EFT33129	29/11/2024 AVON WASTE	SUPPLY GENERAL WASTE SERVICES FROM 05/11/2025 TO 15/11/2024	1		13,734.35
EFT33130	29/11/2024 BOC GASES	SUPPLY VARIOUS GAS & CONTAINER RENTAL 24/25 - DEPOT & OXYGEN C TO SWIMMING POOL	1		40.78
EFT33131	29/11/2024 BUSH CONTRACTING	REMOVE STEEL CHRISTMAS TREE IN PEACE PARK	1		396.00
EFT33132	29/11/2024 CENTRAL DISTRICTS AIRCONDITIONING (CDA)	REPAIR OF SPLIT AIRCONDITIONING UNIT AT ADMINISTRATION BUILDING - NOT COOLING	1		260.00
EFT33133	29/11/2024 CORSIGN WA	SUPPLY 4 X CAUTION SIGN - STD CAUTION SIGN 450X600MM - DESCRIPTION ASBESTOS CEMENT USE APPROPRIATE SAFETY PRECAUTIONS - AS PER QUOTE 90433	1		315.26
EFT33134	29/11/2024 COUNTRY COPIERS	MAINTENANCE FOR THE SHIRE OF YORK DEPOTS PRINTER - 08/10/2024 - 11/11/2024	1		98.11
EFT33135	29/11/2024 CSSTECH	CSSTECH - CLOUD SMS TOP-UP X 20,000 CREDITS - EMERGENCY ALERTS INCLUDING HARVEST BANS	1		1,760.00
EFT33136	29/11/2024 D & A PLUMBING & GAS SERVICES	REPLACE JUMPER VALVE JHS1/4 AND REPLACE DISWASHER TAP AND FIX LEAK IN THE WALL - FORREST OVAL CONVENTION CENTRE - 23/8/2024 AND 03/09/2024	1		1,090.64
EFT33137	29/11/2024 DRACO AIR	CENTENNIAL UNIT 5 - REPLACE INDOOR FAN MOTOR AND BEARING PARTS	1		1,912.27

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EFT33138	29/11/2024 FOCUS NETWORKS	AGREEMENT MONTHLY SAAS (SOFTWARE AS A SERVICE) - 24/10/2024 TO 23/11/2024	1		10,051.98
EFT33139	29/11/2024 FUNNY FARM FLOWERS	ARRANGEMENT OF CONDOLANCE FLOWERS TO COUNCILLOR KEVIN PIKE	1		115.00
EFT33140	29/11/2024 HEAD OFFICE NUTRIEN AG SOLUTIONS	REFUND AS INCORRECTLY DEPOSITED IN THE SHIRE MUNI ACCOUNT FROM NUTRIEN AG SOLUTIONS	1		7,367.80
EFT33141	29/11/2024 INDUSTRIAL AUTOMATION	ANNUAL FEES FOR 5X STANDPIPES WITHIN THE SHIRE OF YORK FROM JULY 1, 2024 TO JUNE 30, 2025	1		4,130.50
EFT33142	29/11/2024 INK STATION	SUPPLY 4 PACK BROTHER TN-258XL COMPATIBLE HIGH YIELD TONER CARTRIDGES COMBO (1BK,1C,1M,1Y)	1		316.20
EFT33143	29/11/2024 IT VISION	CCESS GROUP EOY RECONCILING BEST PRACTICES FOR END OF FINANCIAL YEAR VIA ZOOM - GAIL DARCY AND IONA SHEEHAN-LEE	1		660.00
EFT33144	29/11/2024 ITR PACIFIC PTY LTD	SUPPLY AND DELIVER 10X 5D9553B - 130X 3F5108 - 130X 4K0367 - 10X 5D9554B - 150X 3F5108 - 150X 4K0367 AS PER QUOTE 732767	1		2,966.04
EFT33145	29/11/2024 JASON SIGNMAKERS	SUPPLY 2 X SIGNS 600 X 400 PRIVATE PROPERTY TRES[ASSERS WILL BE PROSECUTED WITH STEEL POSTS, CAPS AND RING BRACKETS	1		304.76
EFT33146	29/11/2024 KLEENWEST DISTRIBUTORS	SLIMLINE HAND TOWELS	1		1,037.58
EFT33147	29/11/2024 LANDGATE	SLIP SUBSCRIPTION SERVICES ANNUAL CHARGE - SMALL NON COMMERCIAL CUSTOMER - SLIP 1573-2024-1	1		2,703.80
EFT33148	29/11/2024 LLOYD FAMILY TRUST - AVON ARC TEST & TAG	SHIRE ADMIN OFFICES - TAG AND TEST 472 PORTABLE ELECTRICAL APPLIANCES	1		4,413.20
EFT33149	29/11/2024 LOCAL GEOTECHNICS	CONSULTANTS FOR GRAVEL SAMPLING OF GOLDFIELDS ROAD PITS, TESTING AND ANALYSIS	1		8,361.00
EFT33150	29/11/2024 MAL AUTOMOTIVES	REPLACE BATTERIES AND REPAIR AUX MOTOR THROTTLE RETURN SPRING	1		2,696.92
EFT33151	29/11/2024 MCLEODS LAWYERS	LEGAL ADVICE RELATED TO THE TERMINATION OF BELGRAVIA LEISURE'S MANAGEMENT CONTRACT (REPLACING PURCHASE ORDER# 15391)	1		1,878.80
EFT33152	29/11/2024 MYRON CIAPRYNA	PRE EMPLOYMENT MEDICAL - CATHERINE CLARKE - MUSEUM ASSISTANT	1		148.50

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT33153	29/11/2024 ROUS ELECTRICAL	REPLACE DAMAGED POWER BOLLARD AT AVON PARK	1		5,316.63
EFT33154	29/11/2024 SANITY MUSIC STORES	PURCHASE OF DVD - YELLOWSTONE - SEASON 5 - PART 1 - LIBRARY	1		99.98
EFT33155	29/11/2024 SEEK LIMITED	SEEK ADVERTISEMENT - CRC, MUSEUM & YVC CASUAL POOL	1		781.00
EFT33156	29/11/2024 SHIRE OF NORTHAM	OLD QUARRY ROAD TIPPING FEES SEPTEMBER 2024	1		55,006.90
EFT33157	29/11/2024 SHIRE OF YORK	APPLICATION FOR DEVELOPMENT APPROVAL FEE - DEVELOPMENT OF A NEW TOILET FACILITY AT THE OFF ROAD VEHICLE TRACK IN YORK	1		441.60
EFT33158	29/11/2024 STATEWIDE TRAFFIC SERVICES	SUPPLY TRAFFIC MANAGEMENT AND CONTROL FOR THE SHIRE OF YORK SHOULDER GRADING PROGRAM	1		2,475.00
EFT33159	29/11/2024 TAMARA BARBARA HOOPER	STAFF REIMBURSEMENT - STAFF TRAINING MEALS - TAMARA HOOPER	1		56.70
EFT33160	29/11/2024 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	INSPECT AND REPAIR INTERMITTENT REVERSE CAMERA - P157 Y3777 SINGLE CAB ISUZU 3T TRUCK - WEDNESDAY 20.11.2024	1		715.00
EFT33161	29/11/2024 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK WORKS DEPOT - JASONS SIGNS 18/11/2024, CORSIGNS 18/11/2024 AND CORSIGNS 18/11/2024	1		345.40
EFT33162	29/11/2024 THE FLOUR MILL CAFE YORK	CATERING COUNCIL DINNER NOVEMBER 2024	1		240.00
EFT33163	29/11/2024 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	COUNCILLOR TRENT'S REGISTRATION TO ATTEND THE ROADSIDE VEGETATION MANAGEMENT FIELD DAY MONDAY 9 DECEMBER 2024 (REGIONAL ROAD GROUP DELEGATE FOR SHIRE OF YORK)	1		75.00
EFT33164	29/11/2024 WINC AUSTRALIA PTY LIMITED	OFFICE STATIONERY SUPPLIES FOR ADMINISTRATION OFFICE - NOVEMBER 2024	1		1,538.72
EFT33165	29/11/2024 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS (ADMIN) - OCTOBER 2024	1		668.91
EFT33166	29/11/2024 YORK ELECTRICAL SERVICE	REPAIR LIGHT IN TOWN HALL AND LIGHT IN MENS TOILET - TOWN HALL	1		153.69
EFT33167	29/11/2024 YORK LANDSCAPE SUPPLIES	SUPPLY 25 X FULL CIRCLE TORO NOZZLES	1		87.00
DD17470.1	11/11/2024 SYNERGY	ELECTICITY CHARGES - 22/08/2024 -21/10/2024 - UCS 40 MACARTNETY STREET - CENTENNIAL UNITS GARDEN	1		338.53
DD17470.2	22/11/2024 SYNERGY	ELECTRICITY CHARGES FOR STREET LIGHTING - 25/8/2024 - 22/10/2024	1		15,204.35

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DD17470.4	12/11/2024 SYNERGY	ELECTRICITY CHARGES - 23/08/2024 - 22/10/2024 - CANDICE BATMAN MEMORIAL PARK	1		574.64
DD17470.5	14/11/2024 SYNERGY	ELECTRICITY CHARGES - 26/06/2024 - 24/10/2024 - LOT 9 POOL STREET - AVON PARK RETICULATION	1		825.90
DD17470.6	15/11/2024 SYNERGY	ELECTRICITY CHARGES - 28/8/2024 - 25/10/2024 - 5 BROOK STREET - RESIDENCY MUSEUM	1		394.49
DD17470.7	28/11/2024 SYNERGY	ELECTIRICTY CHARGES - 26/08/2024 - 17/10/2024 - LOT 17 SOUTH STREET - PEACE PARK	1		119.26
DD17470.8	20/11/2024 SYNERGY	ELECTRICITY CHARGES - 01/09/2024 - 31/10/2024 - POWER WATCH	1		2,343.69
DD17470.9	21/11/2024 SYNERGY	ELECTRICITY CHARGES - 01/08/2024 - 28/10/2024 - GEORGIANA STREET - SWIMMING POOL	1		7,318.93
DD17477.1	14/11/2024 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 12.11.24	1		35,427.80
DD17504.1	28/11/2024 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL 26/11/2024	1		35,117.45
DD17470.10	08/11/2024 SYNERGY	ELECTRICITY CHARGES - 20/08/2024 - 17/10/2024 - LOT 5005 HOWICK STREET - HOWICKS TOILETS	1		174.31

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	790,654.28
2	TRUST FUND BANK	2,446.46
TOTAL		793,100.74



SHIRE OF YORK  
BUSINESS CREDIT CARD SUMMARY  
OCTOBER 2024

*BUSINESS CARD 1 (M202) – EXECUTIVE MANAGER INFRASTRUCTURE AND DEVELOPMENT SERVICES*

<b>Total purchases October 2024</b>		<b>\$6,807.32</b>
14.10.2024	Gallery Hotel Pty Ltd – Accommodation Training	\$285.84
20.10.2024	Registration for LG Professional Annual State Conference for EMCCS	\$1,820.00
24.10.2024	Aloft Perth – Accommodation Training	\$254.88
30.10.2024	Clozure Pty Ltd - Annual Software Subscription Rural Agricultural (RAM)	\$4,400.00
30.10.2024	Monthly Card Fee – Bendigo Bank	\$4.00
31.10.2024	York IGA – Fire Volunteers	\$75.60

*BUSINESS CARD 2 (M203) – EXECUTIVE MANAGER CORPORATE AND COMMUNITY SERVICES*

<b>Total balance October 2024</b>		<b>\$3,046.49</b>
05.10.2024	Buffer – San Francisco - Software – Social Media Content	\$878.73
05.10.2024	International Transaction Fee	\$26.36
09.10.2024	Office Works – Blue Tooth speaker for YCRC Function	\$506.95
12.10.2024	Citadines - Accommodation Cr K Trent (8 <sup>th</sup> & 9 <sup>th</sup> Oct)	\$395.46
12.10.2024	Citadines – Accommodation Cr D Smythe (8 <sup>th</sup> & 9 <sup>th</sup> Oct)	\$498.48
15.10.2024	Pan Pacific – Accommodation R Atkinson Destination Perth	\$328.51
15.10.2024	Courtyard by Marriot – Accommodation R Atkinson Farmer on Plate	\$279.00
23.10.2024	St Annes Florist – Get well Flowers Sharon Leslie	\$128.00
30.10.2024	Monthly Card Fee – Bendigo Bank	\$4.00



**MONTHLY LIST OF FUEL CARD  
TRANSACTIONS OCTOBER REPORT  
2024**

DATE	SUPPLIER	REGO	MODEL	ODOMETER	AMOUNT
30/09/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	45492	\$ 1.31
30/09/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	45492	\$ 82.18
30/09/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	45492	\$ 0.50
30/09/2024	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	584859	\$ 66.84
2/10/2024	CALTEX GLEN FORREST	1IBY541	WAGON SUBARU OUTBACK TOURING XT	24093	\$ 114.24
3/10/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	46194	\$ 1.52
3/10/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	46194	\$ 95.22
3/10/2024	BP THE LAKES 1903	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	46194	\$ 0.50
3/10/2024	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	59110	\$ 77.90
4/10/2024	COLES EXPRESS	1IBY541	WAGON SUBARU OUTBACK TOURING XT	24598	\$ 83.98
4/10/2024	COLES EXPRESS	1IBY541	WAGON SUBARU OUTBACK TOURING XT	24598	\$ 0.50
4/10/2024	PUMA ENERGY YORK	1HIF924	SEDAN 2021 MAZDA 3 TOURING G20 A	6582	\$ 74.17
4/10/2024	CALTEX MUNDARING	1ICQ468	MAZDA CX-8 SPORT RED AUTO ASPO	25656	\$ 106.66
7/10/2024	PUMA ENERGY YORK	1HVF884	SUV 2023 MAZDA AUTO AWD WAGON	7613	\$ 69.00
9/10/2024	CALTEX BURSWOOD	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	59791	\$ 70.34
9/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25246	\$ 1.84
9/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25246	\$ 115.13
9/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25246	\$ 0.50
12/10/2024	CALTEX GLEN FORREST	1ICQ468	MAZDA CX-8 SPORT RED AUTO ASPO	26335	\$ 92.29
14/10/2024	CALTEX MUNDARING	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	46612	\$ 71.14
14/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25534	\$ 0.82
14/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25534	\$ 51.67
14/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	25534	\$ 0.50
14/10/2024	PUMA ENERGY YORK	1HIF924	SEDAN 2021 MAZDA 3 TOURING G20 A	7073	\$ 74.73
15/10/2024	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	6369	\$ 64.24
18/10/2024	CALTEX MUNDARING	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	47160	\$ 80.21
18/10/2024	S24 SAWYERS VALLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	26019	\$ 82.48
18/10/2024	CALTEX GLEN FORREST	1ICQ468	MAZDA CX-8 SPORT RED AUTO ASPO	26987	\$ 97.29
21/10/2024	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	60985	\$ 64.65
23/10/2024	CALTEX GLEN FORREST	1IBY541	WAGON SUBARU OUTBACK TOURING XT	26517	\$ 98.42
23/10/2024	CALTEX GLEN FORREST	1IBY541	WAGON SUBARU OUTBACK TOURING XT	26517	\$ 98.42
23/10/2024	CALTEX GLEN FORREST	1IBY541	WAGON SUBARU OUTBACK TOURING XT	26517	\$ 98.42
23/10/2024	CALTEX GLEN FORREST	1IBY541	WAGON SUBARU OUTBACK TOURING XT	26517	\$ 98.42
25/10/2024	CALTEX GLEN FORREST	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	47680	\$ 97.95
25/10/2024	PUMA ENERGY YORK	1HIF924	SEDAN 2021 MAZDA 3 TOURING G20 A	7564	\$ 75.60
26/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27050	\$ 1.48
26/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27050	\$ 93.05
26/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27050	\$ 0.50
26/10/2024	CALTEX MUNDARING	1ICQ468	MAZDA CX-8 SPORT RED AUTO ASPO	27689	\$ 93.89
28/10/2024	CALTEX WOOROLOO	1HSZ886	SEDAN 2022 HYUNDAI ELITE SUV BL	61591	\$ 68.70
29/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27523	\$ 1.16
29/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27523	\$ 73.00
29/10/2024	BP CONNECT WEMBLEY	1IBY541	WAGON SUBARU OUTBACK TOURING XT	27523	\$ 0.50
30/10/2024	CALTEX MUNDARING	1HSA231	SEDAN 2022 MAZDA CX5 WAGON	48356	\$ 96.96
30/10/2024	PUMA ENERGY YORK	1HVF884	SUV 2023 MAZDA AUTO AWD WAGON	8128	\$ 87.05
30/10/2024	SMITHS SHELL SERVICE	1DZJ487	ISUZU NPS300 2001 - Burges Fire Truck		\$ 82.59
30/10/2024	SMITHS SHELL SERVICE	1DZJ487	ISUZU NPS300 2001 - Burges Fire Truck		\$ 0.50
30/10/2024	PUMA ENERGY YORK	1HSR598	TATRA T815-7 4X 4 - Malebelling Fire Truck		\$ 136.64
<b>TOTAL</b>					<b>\$ 2,945.60</b>

**SY135-12/24 INVESTMENTS - NOVEMBER 2024**

<b>File Number:</b>	<b>4.7714</b>
<b>Author:</b>	<b>Codey Redmond, Manager Finance</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Investment Register - November 2024 <a href="#">↓</a></b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents the balance and distribution of investments held by the Shire of York to Council.

**BACKGROUND**

Policy F4 - Investment requires Council to review the performance of its investments monthly. In accordance with the Policy, a report of investments is presented to Council to provide a summary of investments held by the Shire of York.

**COMMENTS AND DETAILS**

The Shire of York Investment Portfolio includes the following items that highlight Council's investment portfolio performance:

1. Council's Investments
2. Application of Investment Funds
3. Investment Performance

There were no investments maturing in November 2024.

2024/25 Year to Date (YTD) Municipal and Trust interest totalling \$56,566.74 has been received and receipted or reinvested as of 30 November 2024.

Further details of the Shire's current term deposits and bank balances are presented in Appendix 1.

**OPTIONS**

Not applicable

**IMPLICATIONS TO CONSIDER****Consultative**

Standard and Poor's Australia - Global ratings

Financial institutions

**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.

The Shire's public finances are sustainable in the short and long-term.

**Policy Related**

F4 Investment

Delegation 1.1.19 - Power to Invest and Manage Investments

**Financial**

Revenue from investments is a funding source for the Shire and assists in maintaining the value of reserve funds. Policies and procedures are in place to ensure appropriate, responsible, and accountable measures protect the Shire's funds.

**Legal and Statutory**

Section 6.14 of the *Local Government Act 1995* is applicable and states:

**“6.14. Power to invest**

- (1) *Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.*
- (2A) *A local government is to comply with the regulations when investing money referred to in subsection (1).*
- (2) *Regulations in relation to investments by local governments may —*
  - (a) *make provision in respect of the investment of money referred to in subsection (1); and*
  - [(b) deleted]*
  - (c) *prescribe circumstances in which a local government is required to invest money held by it; and*
  - (d) *provide for the application of investment earnings; and*
  - (e) *generally provide for the management of those investments.”*

Regulations 19 and 19C of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

**“19. Investments, control procedures for**

- (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
- (2) *The control procedures are to enable the identification of —*
  - (a) *the nature and location of all investments; and*
  - (b) *the transactions related to each investment.*

**19C. Investment of money, restrictions on (Act s. 6.14(2)(a))**

- (1) *In this regulation —*

**authorised institution** means —

  - (a) *an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or*



- (b) *the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;*

**foreign currency** means a currency except the currency of Australia.

- (2) *When investing money under section 6.14(1), a local government may not do any of the following —*
- (a) *deposit with an institution except an authorised institution;*
  - (b) *deposit for a fixed term of more than 3 years;*
  - (c) *invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
  - (d) *invest in bonds with a term to maturity of more than 3 years;*
  - (e) *invest in a foreign currency.”*

### **Risk Related**

Funds are invested with various financial institutions in accordance with the global credit framework outlined in the Shire's investment policy to reduce risk.

### **Workforce**

The scope of this report can be managed within current operational capacity.

### **VOTING REQUIREMENTS**

**Absolute Majority: No**

#### **RESOLUTION 101224**

**Moved: Cr Denese Smythe**

**Seconded: Cr Peter Wright**

**That, with regard to Investments - November 2024, Council:**

- 1. Receives and notes the Shire of York Investment Portfolio, as presented in Appendix 1.**

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

**Against: Nil**

**CARRIED 6/0**



**SHIRE OF YORK INVESTMENT PORTFOLIO**  
**30 November 2024**

Reference	Deposit Institution	S & P's	Investment Date	Maturity Date		Investment Value	% of total portfolio	Investment Rate	Value at maturity	Total Interest to be paid at maturity
<b>MUNICIPAL - Interest Bearing NCDs/TDs</b>										
	AMP Banking	BBB	Friday, 16 August 2024	Monday, 13 January 2025	150	500,311.65	5%	5.15%	510,900.44	10,588.79
<b>MUNICIPAL - Interest Bearing NCDs/TDs</b>						<b>500,311.65</b>	<b>5%</b>	<b>5.15%</b>	<b>510,900.44</b>	<b>10,588.79</b>
<b>MUNICIPAL - Other funds</b>										
	Municipal Account 118630623	BBB+				5,402,168.00	58%		518,663.44	0.00
	Westpac Flex-i	AA-				5,402.13	0%		5,402.13	0.00
	AMP Banking At call	BBB				28,795.86	0%		28,795.86	0.00
	AMP Banking Notice	BBB				301,889.89	3%		301,889.89	0.00
<b>MUNICIPAL - Other</b>						<b>5,738,255.88</b>	<b>61%</b>		<b>854,751.32</b>	<b>0.00</b>
<b>RESERVE - Interest Bearing NCDs/TDs</b>										
	AMP Banking	BBB	Tuesday, 12 December 2023	Thursday, 12 December 2024	366	1,003,684.94	11%	5.40%	1,058,032.49	54,347.55
	AMP Banking	BBB	Friday, 25 October 2024	Thursday, 23 January 2025	90	600,259.56	6%	4.65%	607,141.99	6,882.43
	Bendigo Reserve TD		Friday, 17 May 2024	Monday, 17 February 2025	276	509,573.65	5%	4.00%	524,986.51	15,412.86
<b>RESERVE - Interest Bearing NCDs/TDs</b>						<b>2,113,518.15</b>	<b>23%</b>	<b>5.03%</b>	<b>2,190,160.98</b>	<b>76,642.83</b>
<b>RESERVE - Other funds</b>										
	Reserve Acct 119521748	BBB+				550,116.01	6%		550,116.01	0.00
<b>RESERVE - Other</b>						<b>550,116.01</b>	<b>6%</b>		<b>550,116.01</b>	<b>0.00</b>
<b>TRUST - Interest Bearing NCDs/TDs</b>										
T2/SUBDIVISIONS	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	36,000.36	0.38%	4.75%	37,715.06	1,714.70
T40 I/SECTIONS 2513	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	33,774.20	0.36%	4.75%	35,382.87	1,608.67
T77 C/OVERS 2514	Bendigo Bank	BBB+	Monday, 29 January 2024	Wednesday, 29 January 2025	366	64,976.56	0.69%	4.75%	68,071.40	3,094.84
<b>TRUST - Interest Bearing NCDs/TDs</b>						<b>134,751.12</b>	<b>1%</b>	<b>4.75%</b>	<b>141,169.33</b>	<b>6,418.21</b>

TRUST - Other funds					
	Trust Acct 118630649	BBB+	330,332.43	4%	330,332.43 0.00
TRUST - Other			330,332.43	4%	330,332.43 0.00
TOTALS			9,367,285	100%	4.98% 4,577,431 93,650
Reconciliation					
by rating			Value of Investments/Bank accounts		
AA-	5,402.13	0%			
BBB+	6,417,367.56	72%			
BBB	2,434,941.90	27%			
TOTAL			8,857,711.59	100%	

Summary of Amounts					
TD's by bank			Bank Accounts - Bendigo Bank		
Bendigo Bank	134,751.12	6%	Municipal	6,238,567.53	
AMP Banking	2,104,256.15	94%	Reserve	2,663,634.16	
National Australia Ban	0.00	0%	Trust	330,332.43	
Westpac Bank	0.00	0%	AMP At call	28,795.86	
			AMP Notice	301,889.89	
			Wespac Flex-i	5,402.13	
2,239,007.27			30-Nov-24	\$	9,568,622.00
Total Cash 11,807,629.27					

Interest Earnings			Total Cash by Fund	
Fund	Adopted Budget	Year to Date Actual	Fund	
Municipal	\$ 70,000.00	\$ -	Municipal	6,238,567.53
Reserve	\$ 47,000.00	\$ -	Reserve	2,663,634.16
Trust	\$ -	\$ -	Trust	465,083.6
Total	\$ 117,000.00	\$ -	Total	\$ 9,367,285.24

**10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN****10.1 NOTICE OF MOTION - SHIRE OF YORK COUNCIL CONSIDERATION OF RECENT COMMUNICATION FROM THE TOWN OF PORT HEDLAND**

**File Number:** 4.7712

**Previously before Council:** Not Applicable

**Disclosure of Interest:** Nil

**Appendices:** Nil

I, Councillor Chris Gibbs, give notice that at the next Ordinary Meeting of Council to be held on 17 December 2024, I intend to move the following motion:

*That the letter regarding vaccines received from Town of Port Hedland, and its accompanying documentation, be presented to Council's February 2025 Ordinary Council Meeting, along with a range of options, for consideration.*

**RATIONALE**

Recent communications received by Council and Councillors via either email, text, and phone regarding the Town of Port Hedland resolution and its letter to all Australian local governments have been difficult to address as the matter has not been brought before our Council. This means that there is no official answer to the multiple questions received thus far, which may be summarised and paraphrased as 'what action is the Shire of York and / or Shire of York Council going to take?'

Due to Council policy (namely Policy E14 – Communications Protocol), a number of questions similar to the above have been left unanswered, as our spokesperson, the Shire President, is unable to offer a Council response if the matter has not come before Council. This puts the Council and Shire in the unenviable position of having no official stance on the matter.

While I acknowledge and firmly agree that no local government is beholden to requests from other local governments and note that the actual letter received does not in fact contain a specific request, the only way to respond to community members on this matter in an official capacity is for the letter and accompanying documentation to be brought before Council.

I commend this Notice of Motion to Council.

**OFFICER'S COMMENT**

At the time of the release of this December Agenda, five (5) requests regarding the Town of Port Hedland Council Resolutions and COVID-19 vaccinations have been received by the Shire.

**RESOLUTION  
111224**

**Moved:** Cr Chris Gibbs

**Seconded:** Cr Peter Wright

**That, with regard to Notice of Motion - Shire of York Council Consideration of Recent Communication from the Town of Port Hedland, Council:**

- 1. Receives the letter from the Town of Port Hedland and its accompanying documentation.**
- 2. Requests the letter and documentation be presented to Council's February 2025 Ordinary Council Meeting, along with a range of options, for consideration.**

**In Favour:** Crs Kevin Trent, Denis Warnick, Chris Gibbs and Peter Wright

**Against:** Crs Kevin Pyke and Denese Smythe

***CARRIED 4/2***

**11 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

<b>Cr Chris Gibbs</b>	<i>Can I please have a status update on the proposed Great Southern Landfill (Allawuna Farm)?</i>
<b>Chief Executive Officer's Response:</b>	<i>There have been no notifications from the State Government. We have held meetings with staff from the offices of the Minister for Energy; Environment; Climate Action and the Minister for Emergency Services; Innovation and the Digital Economy; Science; Medical Research. We have requested a meeting with the Minister for Transport. The State Administrative Tribunal Directions Hearing has been deferred to 14 February 2025.</i>
<b>Cr Peter Wright</b>	<i>Has the Shire been in contact with the owners of the old Chemist on the corner of Avon Terrace and South Street regarding repairing the damage to the building?</i>
<b>Chief Executive Officer's Response:</b>	<i>As mentioned in the Weekly Update to Council dated 6 December 2024, the Shire has been in contact with the owners who advised that a local tradesperson would be engaged to quote for the repairs. Completion is subject to the insurer's approval of the quote.</i>

**12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING****MOTION****RESOLUTION  
121224****Moved: Cr Chris Gibbs****Seconded: Cr Peter Wright****That Council agrees to accept and consider the Late Reports:**

- 1. SY137-12/24 - Minutes and Recommendations of the Audit and Risk Committee Meeting held on 9 December 2024.**
- 2. SY138-12/24 - Community Funding Applications.**

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

**Against:** Nil

**CARRIED 6/0**

**SY137-12/24 MINUTES AND RECOMMENDATIONS OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 9 DECEMBER 2024**

*An Addendum to this Item was released on 13 December 2024 and is presented in Appendix 2.*

<b>File Number:</b>	<b>4.7712</b>
<b>Author:</b>	<b>Vanessa Green, Council &amp; Executive Support Officer</b>
<b>Authoriser:</b>	<b>Chris Linnell, Chief Executive Officer</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Unconfirmed Minutes - 9 December 2024 <a href="#">↓</a></b> <b>2. Addendum released 13 December 2024 <a href="#">↓</a></b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report presents the Unconfirmed Minutes of the Audit and Risk Committee (the ARC) Ordinary Meeting held on Monday 9 December 2024 to Council for consideration.

**BACKGROUND**

At its Ordinary Meeting held on Monday 9 December 2024, the ARC was presented with the following reports:

1. Consideration of Findings Identified During the 2023/24 Audit
2. Risk Management Update as at December 2024

The Unconfirmed Minutes of the ARC's Meeting are presented in Appendix 1.

**COMMENTS AND DETAILS**

Further details and implications of the reports are identified within the ARC's Minutes hence is not duplicated here. However, for ease of reference the ARC's recommendations were:

**TABLE 1.**

<b>ITEM</b>	<b>RECOMMENDATION</b>
Consideration of Findings Identified During the 2023/24 Audit	<p>That, with regard to the Consideration of Findings Identified During the 2023/24 Audit, the Audit and Risk Committee recommend to Council that it:</p> <ol style="list-style-type: none"><li>1. Receives the draft 2023/24 Audit Reports, as presented in Appendices 1 to 4, for the 2023/24 financial year and recommends the adoption of the draft 2023/24 Audit Reports as final.</li><li>2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Audit Reports.</li><li>3. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant</li></ol>

	<p>Findings, as presented in Appendix 5, to the Minister for Local Government prior to 8 March 2025.</p> <p>4. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 5, on the Shire's website within fourteen (14) days of the report being provided to the Minister for Local Government.</p> <p>5. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the audit documents prior to publication.</p>
Risk Management Update as at December 2024	<p>That, with regard to the Risk Management Update as at December 2024, the Audit and Risk Committee recommends that Council:</p> <p>1. Notes the progress made to date against in relation to the Strategic Risk Register.</p> <p>2. Requests the Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit and Risk Committee at its March 2025 meeting.</p>

## OPTIONS

Council has the following options:

**Option 1:** Council could choose to accept the ARC's recommendations.

**Option 2:** Council could choose to reject the ARC's recommendations.

**Option 3:** Council could choose to resolve differently to the ARC's recommendations.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Audit and Risk Committee Meeting Ordinary Meeting 9 December 2024

Executive Leadership Team

### 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.

Goal 4: 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.

### Policy Related

G19 Risk Assessment and Management

G25 Compliance

### Financial



The financial impact of the items considered by the ARC is detailed within the meeting minutes and the individual appendices to each report.

In accordance with Section 5.100(2)(b) of the *Local Government Act 1995* and Council Resolution 100324, the external members of the ARC are paid a Meeting Fee for attendance with an allocation in the 2024/25 budget at GL: 042200.

### **Legal and Statutory**

Section 7.1A of the *Local Government Act 1995* is applicable and states:

#### **“7.1A. Audit committee**

- (1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*
- (2) *The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

*\* Absolute majority required.*

- (3) *A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.*
- (4) *An employee is not to be a member of an audit committee.”*

Regulation 16 and 17 of the *Local Government (Audit) Regulations 1996* are applicable to the functions of an audit committee and state:

#### **“16. Functions of audit committee**

*An audit committee has the following functions —*

- (a) *to guide and assist the local government in carrying out —*
  - (i) *its functions under Part 6 of the Act; and*
  - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government’s functions in relation to audits conducted under Part 7 of the Act;*
- (c) *to review a report given to it by the CEO under regulation 17(3) (the CEO’s report) and is to —*
  - (i) *report to the council the results of that review; and*
  - (ii) *give a copy of the CEO’s report to the council;*
- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
  - (i) *regulation 17(1); and*
  - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor’s other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
  - (i) *is required to take by section 7.12A(3); and*
  - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*

- (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
- (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law.*

**17. CEO to review certain systems and procedures**

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
  - (a) *risk management; and*
  - (b) *internal control; and*
  - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.”*

**Risk Related**

The ARC plays a key role in overseeing the local government's responsibilities in relation to financial reporting, internal controls, risk management and legislative compliance. This report mitigates the risk of non-compliance.

**Workforce**

The scope of this report is managed within current operational capacity.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RESOLUTION**

**131224**

**Moved: Cr Chris Gibbs**

**Seconded: Cr Denese Smythe**

**That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 9 December 2024, Council:**

- 1. Receives the Unconfirmed Minutes of the Audit and Risk Committee (the ARC) Meeting held on 9 December 2024, as presented in Appendix 1, and by adopting the following recommendations of the ARC, Council:**
  - a. Receives the 2023/24 Audit Reports, as presented in Appendix 1, this Addendum and Appendix 1A, for the 2023/24 financial year and recommends the adoption of the 2023/24 Audit Reports as final.**
  - b. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Audit Reports.**
  - c. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 1, to the Minister for Local Government prior to 8 March 2025.**

- d. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 1, on the Shire's website within fourteen (14) days of the report being provided to the Minister for Local Government.
- e. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the audit documents prior to publication.
- f. Notes the progress made to date against in relation to the Strategic Risk Register.
- g. Requests the Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit and Risk Committee at its March 2025 meeting.

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

**Against:** Nil

***CARRIED 6/0***



# **UNCONFIRMED MINUTES**

## **Audit and Risk Committee Meeting Monday, 9 December 2024**

**Date: Monday, 9 December 2024**

**Time: 3:00pm**

**Location: Council Chambers, York Town Hall, York**

**Order Of Business**

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**MINUTES OF SHIRE OF YORK  
AUDIT AND RISK COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK  
ON MONDAY, 9 DECEMBER 2024 AT 3:00PM**

**1 OPENING**

**1.1 Declaration of Opening**

*Cr Kevin Trent, Presiding Member, declared the meeting open at 3.00pm.*

**1.2 Acknowledgement / Disclaimer**

The Presiding Member advised the following:

*"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country 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.*

*This meeting is being recorded on a digital audio and visual device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that 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, pursuant to the Local Government Act 1995.*

*Therefore members of the public should not rely on any decisions until formal notification in writing by Council 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 Attendance via Electronic Means**

*Nil*

**1.4 Standing Orders**

*Nil*

**1.5 Announcement of Visitors**

*Punitha Perumal, Director Financial Audit, Office of the Auditor General; Michael Fay, Director, Nexia Australia; Surya Kiran, Audit Manager, Nexia Australia*

**1.6 Declarations of Interest that Might Cause a Conflict**

*Nil*

**1.7 Declaration of Financial Interests**

*Nil*

## Audit and Risk Committee Meeting Minutes

9 December 2024

## 1.8 Disclosure of Interests that May Affect Impartiality

*Nil***2 ATTENDANCE**

## 2.1 Members

*Cr Kevin Trent, Presiding Member**Cr Peter Wright; Mr Justin Lee; Ms Shona Zulsdorf*

## 2.2 Staff

*Chris Linnell, Chief Executive Officer; Alina Behan, Executive Manager Corporate & Community Services; Codey Redmond, Finance Manager; Vanessa Green, Council & Executive Support Officer*

## 2.3 Auditors/Office of the Auditor General

*Punitha Perumal, Director Financial Audit, Office of the Auditor General; Michael Fay, Director, Nexia Australia; Surya Kiran, Audit Manager, Nexia Australia*

## 2.4 Apologies

*Cr Denis Warnick*

## 2.5 Leave of Absence Previously Approved

*Nil*

## 2.6 Number of People in the Gallery at Commencement of Meeting

*There were zero (0) people in the Gallery at the commencement of the meeting.***3 QUESTIONS FROM PREVIOUS MEETINGS***Nil***4 PUBLIC QUESTION TIME**

Public Question Time is conducted in accordance with the Act and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states –

**6.7 Other procedures for question time for the public**

- (1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that—
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—

## Audit and Risk Committee Meeting Minutes

9 December 2024

- (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where—
- (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
  - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have 2 minutes to submit a question.
- (9) The Council, by resolution, may agree to extend public question time.
- (10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.
- (11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

*Public Question Time commenced at 3.05pm.*

4.1 Written Questions – Current Agenda

*Nil*

4.2 Public Question Time

**MRS M GOOD**

**Question 1**

*Since April 1<sup>st</sup> 2024, through numerous Shire of York channels, I have raised several serious concerns as well as public health, safety and amenity risks surrounding the upgrade works and increased use of the York off-road vehicle area. This includes email correspondence, meetings and questions submitted for the Ordinary Council Meeting on the November 26<sup>th</sup> 2024 for which I am still awaiting a reply.*

*Can the Presiding Member please clarify the scope of the Audit and Risk Committee and its role in relation to significant risk-related issues raised by the community such as these?*

**Response provided by the Presiding Member**

*Section 7.1A of the Local Government Act 1995 requires that all local governments establish an Audit & Risk Committee. Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit & Risk Committee.*

*The Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.*



## Audit and Risk Committee Meeting Minutes

9 December 2024

*With regard to the questions you submitted to Council's November 2024 Ordinary Meeting which were Taken on Notice, answers are provided in the Agenda for Council's December 2024 Ordinary Meeting which is published on the Shire's website.*

**Question 2**

*Given the significant risks I have raised, including but not limited to legislative compliance with the Control of Vehicles (Off-road Areas) Act 1978, general health duty (Public Health Act 2016), and several other planning and governance policy areas, would the Audit and Risk Committee consider recommending to Council a temporary closure of the York off-road vehicle area until a thorough audit of all procedures, and risks assessment processes have been conducted according to relevant guidelines, to aid in mitigating further harm, risk and liability to the community?*

**Response provided by the Presiding Member**

*This question will be Taken on Notice.*

*There being no further questions, Public Question Time concluded at 3.09pm.*

**5 APPLICATIONS FOR LEAVE OF ABSENCE**

*Nil*

**6 PRESENTATIONS**

*Nil*

**7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****COMMITTEE RECOMMENDATION****Moved:** Ms Shona Zulsdorf**Seconded:** Mr Justin Lee

**That the minutes of the Audit and Risk Committee Meeting held on 10 September 2024 be confirmed as a correct record of proceedings.**

**In Favour:** Crs Kevin Trent, Peter Wright, Justin Lee and Shona Zulsdorf

**Against:** Nil

**CARRIED 4/0**

**8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

*Nil*

## 9 OFFICER'S REPORTS

### 9.1 CONSIDERATION OF FINDINGS IDENTIFIED DURING THE 2023/24 AUDIT

<b>File Number:</b>	<b>4.7714</b>
<b>Author:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Chris Linnell, Chief Executive Officer</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<ol style="list-style-type: none"> <li>1. Findings of the 2023/24 Audit <a href="#">↓</a></li> <li>2. Annual Financial Report 2023/24 <a href="#">↓</a></li> <li>3. Nexia Exit Board Report 2024 <a href="#">↓</a></li> <li>4. Management Representation Letter 2024 <a href="#">↓</a></li> <li>5. Significant Findings Report 2024 <a href="#">↓</a></li> </ol>

### NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

### PURPOSE OF REPORT

This report presents the results and findings of the Audit for the year ending 30 June 2024 to the Audit and Risk Committee (ARC) for consideration and, if satisfactory, recommendation to Council for adoption.

### BACKGROUND

On 18 July 2024, an entrance meeting for the 2023/24 annual financial audit was held between the Chair and Members of the ARC, Shire Officers, the Office of the Auditor General (OAG) and contract auditors Nexia Perth Audit Services (Nexia).

Due to the late appointment of Nexia, in late May 2024, it was agreed that the Interim Audit would be conducted after the close of the 2023/24 financial year. Nexia commenced requesting items for the Interim Audit in July 2024, with the Interim Audit scheduled to be conducted between 15 July 2024 to 19 July 2024 remotely and the Final Audit on site between 14 October 2024 and 25 October 2024.

Nexia provided the draft audit findings, Exit Board Report and draft copies of the Shire's Annual Financial Statements on Friday 6 December 2024 for consideration at the exit meeting to be held Monday 9 December 2024 between the ARC, Shire Officers, the OAG and Nexia. Once final documentation is agreed, the feedback and recommendations to Management form the basis for new or amended procedures to be implemented.

While the Audited Annual Financial Statements will receive OAG approval, the Roads to Recovery Grant and the Local Roads and Community Infrastructure Program Grant audits have not yet been concluded.

The draft Report on the Findings of the 2023/24 Audit has been received and is presented in Appendix 1. The Annual Financial Statements are presented in Appendix 2 to assist the ARC in its understanding of the Findings. Officers are unable to present a consolidated Annual Report at this time. This will be presented to the ARC for consideration and recommendation to Council at a future meeting.

## Audit and Risk Committee Meeting Minutes

9 December 2024

A copy of the Exit Board Report is presented in Appendix 3. The Auditor's Opinion is not yet presented. Appendix 4 presents the Management Representation Letter for consideration. Appendix 5 presents the Significant Findings ready for communication to the Minister for Local Government.

**COMMENTS AND DETAILS**

The Report identifies four (4) Findings which are considered Significant. Of the thirteen (13) Significant findings from the 2022/23 Audit, only three (3) remain as Significant. Given the Audit was only concluded on 15 March 2024 and the OAG's testing included items up to 30 June 2024, this shows a strong commitment by the Shire Administration to address perceived deficiencies. The following are the Significant Findings for the 2023/24 audit:

1. Untimely preparation and review of bank reconciliations (prior year)
2. Lack of segregation of duties with purchasing (prior year)
3. Fortnightly payroll reconciliations (prior year)
4. Unrecorded liabilities (new)

A Significant Finding is defined as:

*"Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly."*

The Report presented in Appendix 1 details the findings against each deficiency, indicates the implications the deficiency may have on the organisation, and makes recommendations on how the organisation can best rectify the deficiency. Management was made aware of the identified deficiencies and provided the opportunity to comment and provide context to the deficiency and provide an action plan to address them.

The Report also details other findings which are considered Moderate and Minor and the actions taken or intended to be taken to address those.

Only Significant Findings are required to be communicated to the Minister and published on the Shire's website. These are presented in Appendix 2 along with actions and timeframes.

**OPTIONS**

The ARC has the following options:

**Option 1:** The ARC could choose to recommend to Council that it receives the final Auditor's Audit Management Report and requests the Chief Executive Officer to submit a copy of the Significant Findings Report to the Minister for Local Government and publish a copy on the Shire's website.

**Option 2:** The ARC could choose to recommend to Council that it receives the final Auditor's Audit Management Report, identify additional actions for Officers to undertake to address the Significant Findings for inclusion in the Significant Findings Report, requests the Chief Executive Officer to submit a copy of the Significant Findings Report to the Minister for Local Government and publish a copy on the Shire's website.

Option 1 is the recommended option.

**IMPLICATIONS TO CONSIDER****Consultative**

OAG

Nexia

Executive Leadership Team

Finance Manager

## Audit and Risk Committee Meeting Minutes

9 December 2024

Moore Australia

**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**

G17 Integrated Planning and Reporting - Planning

G19 Risk Assessment and Management

**Financial**

Costs for conducting the audit are included in the 2024/25 budget at GL: 042193 (\$84,000). The OAG have not yet confirmed the final cost for this audit.

**Legal and Statutory**

Section 7.12A of the *Local Government Act 1995* is applicable and states:

***“7.12A. Duties of local government with respect to audits***

- (1) *A local government is to do everything in its power to —*
  - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and*
  - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
  - (aa) *examine an audit report received by the local government; and*
  - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
  - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
  - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
  - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government and the role of the Audit and Risk Committee in considering the results of those audits.

**Risk Related**

The requirement to notify the Minister for Local Government of significant audit findings is a legislative obligation. Section 7.12A(4) of the *Local Government Act 1995* requires that a report is prepared by the local government addressing the findings. This report must be submitted to the Minister within

Audit and Risk Committee Meeting Minutes

9 December 2024

three (3) months of receipt of the audit report. Failure to do so exposes Council and the Shire to both legislative and reputational risk. This report and its appendices mitigate this risk. Failure to undertake the actions documented in the report could result in financial risk for the Shire.

**Workforce**

The workload required to complete the 2023/24 audit has been managed within the current workforce. Additional staffing was identified as part of the Workforce Plan to split the audit preparation duties from that of the Finance Manager. This has contributed to the smoother servicing of the 2023/24 audit requirements.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**COMMITTEE RECOMMENDATION**

**Moved: Ms Shona Zulsdorf**

**Seconded: Cr Peter Wright**

**That, with regard to the Consideration of Findings Identified During the 2023/24 Audit, the Audit and Risk Committee recommend to Council that it:**

- 1. Receives the draft 2023/24 Audit Reports, as presented in Appendices 1 to 4, for the 2023/24 financial year and recommends the adoption of the draft 2023/24 Audit Reports as final.**
- 2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Audit Reports.**
- 3. Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 5, to the Minister for Local Government prior to 8 March 2025.**
- 4. Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 5, on the Shire's website within fourteen (14) days of the report being provided to the Minister for Local Government.**
- 5. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the audit documents prior to publication.**

**In Favour: Crs Kevin Trent, Peter Wright, Justin Lee and Shona Zulsdorf**

**Against: Nil**

**CARRIED 4/0**

*Punitha Perumal, Michael Fay and Surya Kiran left the meeting at 3.55pm.*

## ATTACHMENT

## SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Untimely preparation and review of bank reconciliation.	Yes	✓			✓
2. Lack of segregation of duties with purchasing	Yes	✓			✓
3. Fortnightly payroll reconciliations	Yes	✓			✓
4. Unrecorded liabilities	Yes	✓			
5. Untimely approval of purchase orders	No		✓		✓
6. Lack of control on tracking usage of inventory	No		✓		
7. Inappropriate User Access in Synergy	No		✓		
8. Old PPE assets carried in the FAR	No		✓		
9. Untimely review of the credit card policy	No			✓	
10. Former Employee listed as authorised signatory in AMP Bank Confirmation.	No			✓	
11. Guidelines for general journals	No			✓	✓

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor** - Those findings that are not of primary concern but still warrant action being taken.

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Untimely preparation and review of bank reconciliation****Finding**

Bank reconciliations are an essential control in managing the accuracy and completeness of the Shire's accounting records and financial statements. Bank reconciliations are also a key aspect of internal controls over cash resources.

During the final audit visit, we noted that the Municipal bank, Reserve bank and Trust bank reconciliations were not prepared and reviewed in a timely manner. Bank reconciliations for all bank accounts for the period July 2023 – March 2024 were not prepared until January 2024 and not reviewed until November 2024.

For the period April 2024 – June 2024, we were unable to obtain bank reconciliations (except for the Trust bank account reconciliation for the month of April 2024). It was also noted that the bank reconciliations are prepared as a whole, without reconciling them individually.

This finding was reported in 2023.

**Rating: Significant (2023: Significant)**

**Implication**

The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements.

**Recommendation**

We recommend management review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.

**Management Comment**

Significant progress has been made against this item, but works are yet to be completed. Finalisation of the outstanding bank reconciliations is on track for December 2024.

**Responsible Person: Finance Manager**

**Completion Date: December 2024**

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Lack of segregation of duties with purchasing****Finding**

During the final audit, we identified 4 out of 28 samples with insufficient segregation of duties from the ordering of goods and services to invoice processing and payment. Our testing identified the following:

- 3 out of 28 samples where the Executive Manager Infrastructure and Development Service (EMIDS) approved both the purchase order and the invoice for payment.
- 1 out of 28 samples where the Executive Manager of Corporate and Community Services (EMCCS) approved both the purchase order and the invoice for payment.

This finding was first raised in 2021/22.

**Rating: Significant (2023: Significant)****Implication**

In the absence of sufficient and appropriate segregation of duties there is an increased risk of erroneous or fraudulent payments. Further there is a heightened risk of the Shire ordering and committing to unauthorised goods or services.

Where purchases are centralised to the individual business units, this may hamper the effectiveness of the delegated financial authority control mechanism as well as the efficiency of business operations.

**Recommendation**

The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff.

The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements.

As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.

**Management Comment**

This was considered as part of the Audit Reg 17 and FMR Reg 5 Review in 2023. The recommendations regarding segregation of duties were received by Council at its December 2023 OCM and the corresponding updates to Policy F2 - Procurement adopted. The residual risk after the implementation of these recommendations was presented to the Audit and Risk Committee (ARC) at its June 2024 meeting. ARC considered this item and recommended to Council that appropriate adjustments had been taken to segregate purchasing duties noting that this would not always be possible. At its June 2024 Ordinary Meeting, Council agreed with the recommendation and voted to accept the residual risk.

**Responsible Person: EMCCS**

**Completion Date:** [Complete](#)



**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****3. Fortnightly payroll reconciliation****Finding**

As part of our testing of design and implementation of payroll controls we noted payroll reconciliation was not performed for the period July 2023 – November 2023. The Shire informed that due to staff changes, reconciliations were performed only from December 2023.

**Rating: Significant (2023: Significant)****Implication**

Where payroll reconciliations are not completed, there is a risk the General Ledger is inaccurate and not a complete representation of payroll related payments. Inadequate independent review of the payroll reconciliations increases the risk of errors, omissions or fraud going undetected.

**Recommendation**

We recommend management to ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained.

**Management Comment**

[As noted by the auditors this process has been undertaken fortnightly since December 2023.](#)

**Responsible Person: Finance Manager/EMCCS****Completion Date:** [Complete](#)

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****4. Unrecorded liabilities****Finding**

During our testing of subsequent payments, we noted batch payments totalling \$738k made in July 2024 were incorrectly recognised in June 2024 and was not identified until audit testing. As both cash and cash equivalents and trade and other payables were materially understated at 30 June 2024, an audit adjustment was posted to the financial statements.

**Rating: Significant****Implication**

If subsequent payments are not reviewed for additional liabilities at balance date, there is a risk of liabilities and other areas of the financial report being incomplete and materially misstated.

**Recommendation**

We recommend that management puts in place a process to ensure that year-end invoices are captured appropriately in the correct period.

**Management Comment**

[Noted. A process will be developed to prevent recurrence of this incorrect posting.](#)

**Responsible Person: Finance Manager**

**Completion Date: [April 2025](#)**

**ATTACHMENT**

**SHIRE OF YORK**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**5. Untimely approval of purchase orders**

**Finding**

The Shire's procurement process requires purchase orders to be raised before a purchase is made. Based on our testing of expenditure transactions, we identified 3 out of 28 purchase orders sampled that were raised after the respective invoices were received.

This finding was first raised in 2021-22.

**Rating: Moderate (2023 : Moderate)**

**Implication**

Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected. Further it is more difficult for the Shire to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice.

**Recommendation**

Purchase orders are an important control in the procurement process as they ensure purchases are appropriate, necessary and comply with procurement policies prior to the receipt of goods or services.

We recommend management to ensure that purchase orders are raised and approved prior to the ordering of goods and or services.

**Management Comment**

At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate controls were in place and that the treatment for non-compliance would be education and training followed by a HR process where applicable. At its June 2024 Ordinary Meeting Council agreed with the recommendation of the ARC and voted to accept the residual risk.

**Responsible Person: EMCCS**

**Completion Date:** Complete, oversight of this item will always be ongoing.

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****6. Lack of control on tracking usage of inventory****Finding**

During the final audit, we identified that although the value of inventory is immaterial, the inventory valuation report was completed on 8 July 2024 and since movement of fuel in and out is not tracked, it is not possible to assess if quantity and valuation of inventory at year-end is appropriately stated.

**Rating: Moderate****Implication**

There is an increased risk of inappropriate usage of inventory in the absence of controls around inventory. There is a further risk that inventory may not be fairly stated at year-end.

**Recommendation**

We recommend management puts in place a more stringent tracking mechanism for usage of inventory in order to mitigate any inappropriate usage and / or incorrect recognition of inventory balance.

**Management Comment**

Agreed. This was identified as a weakness particularly in relation to fuel supplies where the largest variance has been recorded. The installation of a new fuel tank will require the immediate recording of information and should prevent recurrence.

**Responsible Person: EMIDS****Completion Date: [January 2025](#)**

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****7. Inappropriate User Access in Synergy****Finding**

From our review of the Synergy user access list, we found that the Financial Manager has super user access which is deemed inappropriate.

**Rating: Moderate****Implication**

Access privileges for users beyond those necessary to perform their assigned duties might result in the recording of unauthorised, non-existent or inaccurate transactions, improper changes to data, or destruction of data.

**Recommendation**

Super user access should be limited to privileged users (ideally in the IT service providers/IT departments).

**Management Comment**

At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate access was in place. At its June 2024 Ordinary Meeting, Council agreed with the recommendation of the ARC and voted to accept the residual risk.

Noting the recommendation of the auditors, the Shire will trial a restricted access for the Finance Manager for a period of 6 months from January 2025 assessing the impact upon financial operations. Should this be successful the restricted access will be put in place permanently.

**Responsible Person: EMCCS****Completion Date: June 2025**

**ATTACHMENT**

**SHIRE OF YORK**

**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**8. Assets with zero or low carrying values in fixed assets register**

**Finding**

During our testing of property, plant and equipment, we noted a number of old assets within furniture and equipment (acquired in the 1990s) with zero or low carrying values included in the Fixed Asset Register (FAR).

**Rating: Moderate**

**Implication**

The accumulation of numerous low value assets in the FAR can impact the efficiency of asset management and may lead to potential inaccuracies in financial reporting. Also, the FAR might be carrying assets which no longer physically exist at the Shire.

**Recommendation**

It is recommended for the Management to periodically review the FAR along with physical existence of assets to ensure the FAR carries only those assets which are in use by the Shire.

**Management Comment**

For surety we will complete a review of all older assets with a low carrying value and remove any found to no longer be in use. Asset addition and disposal processes are already in use by the Shire however, we acknowledge there may be items that were disposed of prior to the commencement of these processes which warrant investigation and appropriate treatment.

**Responsible Person: Finance Manager**

**Completion Date: June 2025**

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****9. Untimely review of the credit card policy****Finding**

During the audit, it was noted that the Shire's corporate credit card policy has not been reviewed by management since August 2022.

**Rating: Minor****Implication**

Untimely review and update of the credit card policy poses a risk that the control procedure is implemented is outdated or inappropriate.

**Recommendation**

We recommend management to review the credit card policy on an annual basis and update the procedure in line with Shire's internal control.

**Management Comment**

The review period of all policies was considered as the Shire moved to its Integrated Planning and Reporting software. It was identified that a two year review of Policy F6 – Corporate Credit Card Policy was sufficient, thus Policy F6 was not due for review within the reporting period. The current policy has been reviewed by the Executive Leadership Team and there are no circumstances that require amendments. Officers will present this to Council for noting in December 2024.

**Responsible Person: EMCCS****Completion Date:** December 2024

**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****10. Former Employee listed as authorised signatory in AMP Bank Confirmation****Finding**

Upon review of the AMP bank confirmation as at 30 June 2024, it was identified that a former employee who was terminated on 12 May 2024 was still listed as an authorised signatory with the bank.

**Rating: Minor****Implication**

There is the risk that the parties no longer associated with the Shire have access to the Shire's bank accounts and may result in unauthorised access or processing of unauthorised payments.

**Recommendation**

It is recommended management removes terminated employees as authorised bank signatories.

**Management Comment**

Noted. We have instructed the bank to remove the terminated employee. We note that our new Finance Manager was not added as an authorised signatory as per our May 2024 instruction and are seeking correction to this also.

**Responsible Person: Finance Manager/EMCCS****Completion Date: [Complete](#)**



**ATTACHMENT****SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****11. Guidelines for general journals****Finding**

We noted that current Management Guidelines General Journals procedure is still not updated. The document came into force in June 2016, and it has not been reviewed since then. It references to positions that no longer exist within the Shire and may no longer reflect processes implemented by the Shire.

**Rating:** Minor (2023: Minor)**Implication**

Where journal procedures are not regularly updated, there is a risk that they are no longer effective and do not reflect current requirements, internal practice or expectations.

**Recommendation**

The Shire should ensure that the Management Guidelines General Journals procedure is updated.

**Management comment**

[Noted.](#)

**Responsible Person:** Finance Manager**Completion Date:** [January 2025](#)

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

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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



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),24	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
<b>Expenses</b>				
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
<b>Net result for the period</b>		<b>(3,963,457)</b>	<b>(5,678,601)</b>	<b>(4,357,600)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	16,762,080
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>16,762,080</b>
<b>Total comprehensive (loss) / income for the period</b>		<b>(3,963,457)</b>	<b>(5,678,601)</b>	<b>12,404,480</b>

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

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

	NOTE	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
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
<b>TOTAL CURRENT ASSETS</b>		<b>8,237,325</b>	<b>8,946,791</b>
<b>NON-CURRENT ASSETS</b>			
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
<b>TOTAL NON-CURRENT ASSETS</b>		<b>187,028,197</b>	<b>190,423,104</b>
<b>TOTAL ASSETS</b>		<b>195,265,522</b>	<b>199,369,895</b>
<b>CURRENT LIABILITIES</b>			
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
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,787,904</b>	<b>2,868,820</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	712,655	967,207
Employee related provisions	15	341,365	146,813
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,054,020</b>	<b>1,114,020</b>
<b>TOTAL LIABILITIES</b>		<b>3,841,924</b>	<b>3,982,840</b>
<b>NET ASSETS</b>		<b>191,423,598</b>	<b>195,387,055</b>
<b>EQUITY</b>			
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
<b>TOTAL EQUITY</b>		<b>191,423,598</b>	<b>195,387,055</b>

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

Audit and Risk Committee Meeting Minutes

9 December 2024

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

	<b>NOTE</b>	<b>RETAINED SURPLUS \$</b>	<b>RESERVE ACCOUNTS \$</b>	<b>REVALUATION SURPLUS \$</b>	<b>TOTAL EQUITY \$</b>
<b>Balance as at 1 July 2022</b>		<b>33,418,350</b>	<b>2,585,273</b>	<b>146,978,952</b>	<b>182,982,575</b>
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
<b>Balance as at 30 June 2023</b>		<b>29,060,750</b>	<b>2,585,273</b>	<b>163,741,032</b>	<b>195,387,055</b>
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
<b>Balance as at 30 June 2024</b>		<b>25,145,293</b>	<b>2,537,273</b>	<b>163,741,032</b>	<b>191,423,598</b>

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

## Audit and Risk Committee Meeting Minutes

9 December 2024

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

	NOTE	2024 Actual \$	2023 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		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		816,210	616,334
Other revenue		384,574	276,895
		12,179,385	11,630,444
<b>Payments</b>			
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		(828,248)	(667,579)
Other expenditure		(791,293)	(468,414)
		(10,965,628)	(10,635,774)
<b>Net cash provided by operating activities</b>		1,213,757	994,670
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
<b>Net cash (used in) investing activities</b>		(3,864,772)	(1,409,358)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(315,032)	(197,908)
<b>Net cash (used in) financing activities</b>		(315,032)	(197,908)
<b>Net (decrease) in cash held</b>		(2,966,047)	(612,596)
Cash at beginning of year		7,390,886	8,003,482
<b>Cash and cash equivalents at the end of the year</b>		4,424,839	7,390,886

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

Audit and Risk Committee Meeting Minutes

9 December 2024

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	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
<b>Expenditure from operating activities</b>				
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
<b>Amount attributable to operating activities</b>		780,930	(2,049,310)	1,723,805
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
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
<b>Outflows from investing activities</b>				
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)
<b>Amount attributable to investing activities</b>		(1,154,928)	(1,226,099)	(1,254,562)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	27	88,000	78,000	0
		88,000	78,000	0
<b>Outflows from financing activities</b>				
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)
<b>Amount attributable to financing activities</b>		(267,032)	(517,759)	(197,908)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	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)
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>3,566,396</b>	<b>30,000</b>	<b>4,207,426</b>

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

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**SHIRE OF YORK  
FOR THE YEAR ENDED 30 JUNE 2024  
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## Audit and Risk Committee Meeting Minutes

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**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.

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 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

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

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

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

## Audit and Risk Committee Meeting Minutes

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**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
<b>Total</b>	<b>1,479,686</b>	<b>2,221,593</b>	<b>7,843,071</b>	<b>2,491,575</b>	<b>14,035,925</b>

**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
<b>Total</b>	<b>685,442</b>	<b>903,413</b>	<b>7,977,405</b>	<b>2,612,492</b>	<b>12,178,752</b>

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**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 \$
<b>Interest revenue</b>		
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
	281,883	145,704
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$78,672.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	15,790	15,380
The 2024 original budget estimate in relation to: Charges on instalment plan was \$15,790.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	75,000	85,750
	75,000	85,750
<b>Employee Costs</b>		
Employee benefit costs	5,386,193	4,116,185
Other employee costs	470,719	1,018,316
	5,856,912	5,134,501
<b>Other expenditure</b>		
Impairment loss on non-current assets held for sale	0	237,898
Sundry expenses	791,293	468,414
	791,293	706,312

## Audit and Risk Committee Meeting Minutes

9 December 2024

**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
<b>Total cash and cash equivalents</b>	<b>4,424,839</b>	<b>7,390,886</b>
Held as		
- Unrestricted cash and cash equivalents	3,738,676	3,946,879
- Restricted cash and cash equivalents	686,163	3,444,007
	<b>4,424,839</b>	<b>7,390,886</b>

**MATERIAL ACCOUNTING POLICIES****Cash and cash equivalents**

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

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

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**

Note	2024 \$	2023 \$
<b>(a) Current assets</b>		
Financial assets at amortised cost	2,084,043	0
	<b>2,084,043</b>	<b>0</b>
<b>Other financial assets at amortised cost</b>		
Term deposits	2,084,043	0
	<b>2,084,043</b>	<b>0</b>
Held as		
- Restricted other financial assets at amortised cost	2,084,043	0
	<b>2,084,043</b>	<b>0</b>
<b>(b) Non-current assets</b>		
Financial assets at fair value through profit or loss	83,171	81,490
	<b>83,171</b>	<b>81,490</b>
<b>Financial assets at fair value through profit or loss</b>		
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	<b>83,171</b>	<b>81,490</b>

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.

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

**5. TRADE AND OTHER RECEIVABLES**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
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)
	<b>1,675,962</b>	<b>1,236,849</b>
<b>Non-current</b>		
Rates and statutory receivables	219,021	160,928
	<b>219,021</b>	<b>160,928</b>

**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:

	<b>30 June 2024 Actual</b>	<b>30 June 2023 Actual</b>	<b>1 July 2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
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	<b>193,115</b>	<b>247,523</b>	<b>304,162</b>

**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.

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**6. INVENTORIES**

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

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**7. OTHER ASSETS**

	2024	2023
	\$	\$
<b>Non-current assets held for sale</b>		
Non-current assets held for sale	0	510,625
Impairment loss	0	(237,898)
	0	272,727

**Land classified as held for sale**

During 2022/23 council disposed of St Patrick's Convent School - Lots 800-801, 25-27 South Street York.

**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  
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**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.

	<b>Total Property</b>			<b>Plant and equipment</b>		<b>Total property, plant and equipment</b>
	<b>Land</b>	<b>Buildings - non- specialised</b>	<b>Total Property</b>	<b>Furniture and equipment</b>	<b>Plant and equipment</b>	
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	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)
<b>Balance at 30 June 2023</b>	<b>9,377,400</b>	<b>35,089,099</b>	<b>44,466,499</b>	<b>203,783</b>	<b>3,283,391</b>	<b>47,953,673</b>
<b>Comprises:</b>						
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)
<b>Balance at 30 June 2023</b>	<b>9,377,400</b>	<b>35,089,099</b>	<b>44,466,499</b>	<b>203,783</b>	<b>3,283,391</b>	<b>47,953,673</b>
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)
<b>Balance at 30 June 2024</b>	<b>9,377,400</b>	<b>34,566,982</b>	<b>43,944,382</b>	<b>168,621</b>	<b>3,380,203</b>	<b>47,493,206</b>
<b>Comprises:</b>						
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)
<b>Balance at 30 June 2024</b>	<b>9,377,400</b>	<b>34,566,982</b>	<b>43,944,382</b>	<b>168,621</b>	<b>3,380,203</b>	<b>47,493,206</b>

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

SHIRE OF YORK  
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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  
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**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Infrastructure - parks & reserves	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	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
<b>Balance at 30 June 2023</b>	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2023</b>	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)
<b>Balance at 30 June 2024</b>	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2024</b>	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  
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**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Amount Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value - as determined at the last valuation date</b>					
<b>Infrastructure - roads</b>	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
<b>Infrastructure - drainage</b>	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
<b>Infrastructure - bridges</b>	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
<b>Infrastructure - footpaths</b>	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
<b>Infrastructure - other structures</b>	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  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Buildings	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

Audit and Risk Committee Meeting Minutes

9 December 2024

SHIRE OF YORK  
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10. FIXED ASSETS (Continued)

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

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

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

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	<b>Note</b>	<b>Right-of-use assets - buildings</b>	<b>Right-of-use assets Total</b>
		<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2022</b>		1,031,440	1,031,440
Depreciation		(28,058)	(28,058)
<b>Balance at 30 June 2023</b>		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)
<b>Balance at 30 June 2023</b>		1,003,382	1,003,382
Depreciation		(28,059)	(28,059)
<b>Balance at 30 June 2024</b>		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)
<b>Balance at 30 June 2024</b>		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:

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

**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.

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**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	792,483
Prepaid rates	175,755
Accrued payroll liabilities	50,454
ATO liabilities	89,242
Bonds and deposits held	524,435
Cash held for distribution - previously Trust	0
Accrued interest on long term borrowings	5,693

2024	2023
\$	\$
792,483	357,586
175,755	141,744
50,454	44,966
89,242	77,984
524,435	27,273
0	397,968
5,693	9,436
1,638,062	1,056,957

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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



**SHIRE OF YORK**  
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**13. OTHER LIABILITIES**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Capital grant/contributions liabilities	232,933	858,734
	<u>232,933</u>	<u>858,734</u>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
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)
	<u>232,933</u>	<u>858,734</u>

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

**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  
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**14. BORROWINGS**

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		147,321	712,655	859,976	207,801	967,207	1,175,008
<b>Total secured borrowings</b>	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**  
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**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

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

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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**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**  
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**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	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
<b>Total restricted financial assets</b>		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)
<b>Total amount of credit unused</b>		208,420	208,182
<b>Loan facilities</b>			
Loan facilities - current		147,321	207,801
Loan facilities - non-current		712,655	967,207
<b>Total facilities in use at balance date</b>		859,976	1,175,008
<b>Unused loan facilities at balance date</b>		NIL	NIL

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**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**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	318,675	224,509
- plant & equipment purchases	10,468	0
	<b>329,143</b>	<b>224,509</b>
Payable:		
- not later than one year	329,143	224,509

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**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	75,412	60,047
Employee - termination benefits	0	2,297
Council member costs	134,638	131,382
21(a)	879,930	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  
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**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:

	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
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.



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**SHIRE OF YORK**  
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**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.

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**24. RATING INFORMATION**

**(a) General Rates**

<b>RATE TYPE</b>		<b>Rate in</b>	<b>Number</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2022/23</b>
<b>Rate Description</b>	<b>Basis of valuation</b>	<b>\$</b>	<b>of Properties</b>	<b>Actual Rateable Value*</b>	<b>Actual Rate Revenue</b>	<b>Actual Interim Rates</b>	<b>Actual Total Revenue</b>	<b>Budget Rate Revenue</b>	<b>Budget Interim Rate</b>	<b>Budget Total Revenue</b>	<b>Actual Total Revenue</b>
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	21,000	21,000	0
<b>Total general rates</b>			1,900	389,557,912	6,641,569	974	6,642,543	6,641,569	21,000	6,662,569	6,112,578
<b>Minimum Payment</b>											
<b>Minimum payment</b>											
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
<b>Total minimum payments</b>			769	29,926,035	1,015,080	0	1,015,080	1,015,080	0	1,015,080	947,760
<b>Total general rates and minimum payments</b>			2,669	419,483,947	7,656,649	974	7,657,623	7,656,649	21,000	7,677,649	7,060,338
<b>Ex-gratia Rates</b>											
Co-operative Bulk Handling						21,403	21,403	21,403	0	21,403	20,680
<b>Total amount raised from rates (excluding general rates)</b>			0	0	0	21,403	21,403	21,403	0	21,403	20,680
Discounts							(63,010)			(58,190)	(57,187)
<b>Total Rates</b>							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.

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**25. DETERMINATION OF SURPLUS OR DEFICIT**

		2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
	Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(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
<b>Non-cash amounts excluded from operating activities</b>		<b>6,965,980</b>	<b>7,508,796</b>	<b>6,984,818</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	27	(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
<b>Total adjustments to net current assets</b>		<b>(1,883,025)</b>	<b>(2,170,080)</b>	<b>(1,870,545)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
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)
<b>Surplus or deficit after imposition of general rates</b>		<b>3,566,396</b>	<b>30,000</b>	<b>4,207,426</b>

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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	June 2023	During 2023-24	Repayments	30 June 2024	July 2023	During 2023-24	Repayments	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
<b>Total</b>		<b>1,372,916</b>	<b>0</b>	<b>(197,908)</b>	<b>1,175,008</b>	<b>0</b>	<b>(315,032)</b>	<b>859,976</b>	<b>1,175,027</b>	<b>0</b>	<b>(207,802)</b>	<b>967,225</b>

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)
<b>Total Finance Cost Payments</b>					<b>(63,337)</b>	<b>(62,706)</b>	<b>(70,640)</b>

\* WA Treasury Corporation

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27. RESERVE ACCOUNTS	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) 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.

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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:

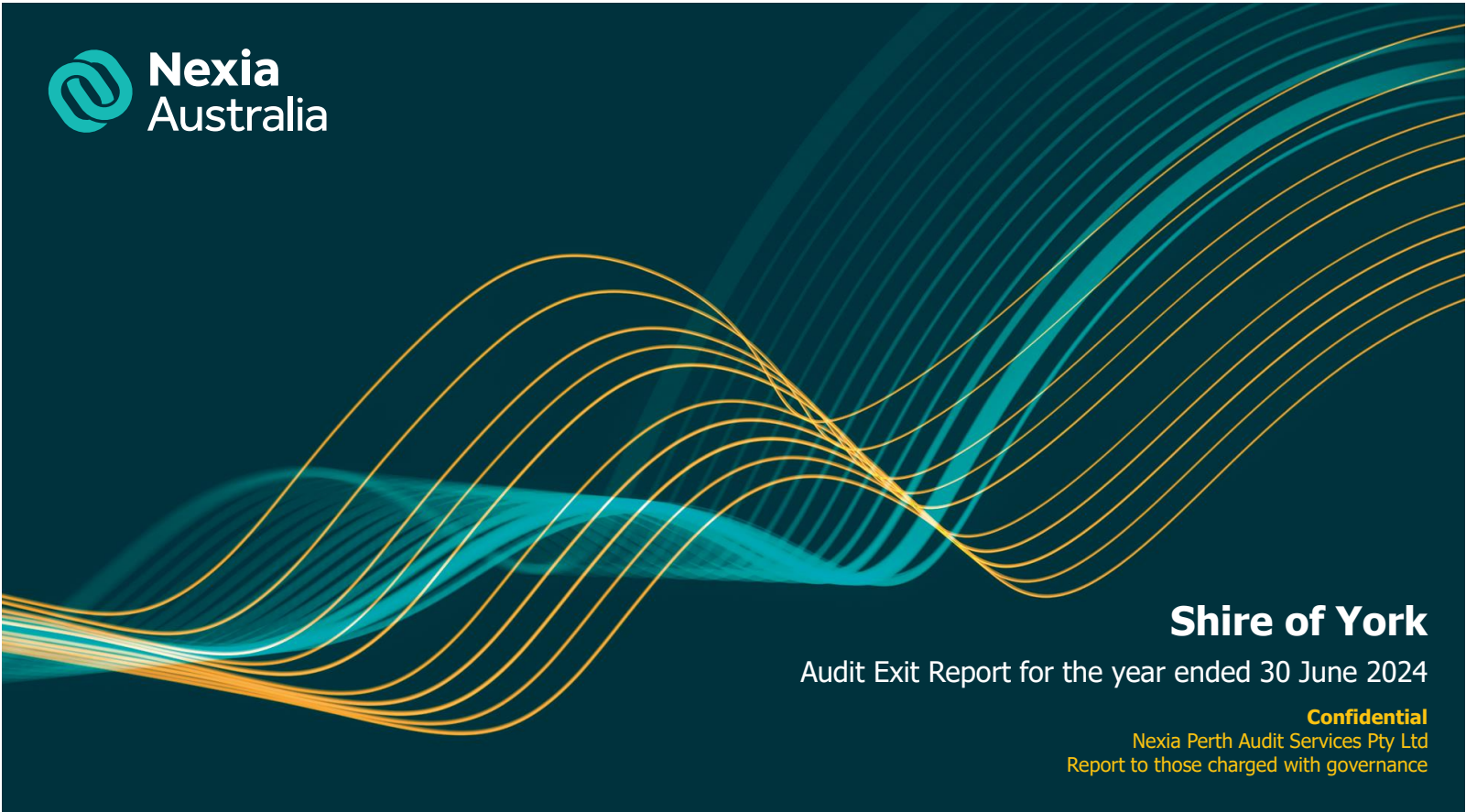
Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To fund annual and long service leave requirements.
(b) Plant reserve	To be used to fund plant purchases or major capital repairs.
(c) Land & Infrastructure reserve	For the purpose of funding the purchase 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:

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





Audit and Risk Committee Meeting Minutes

9 December 2024



**Nexia Perth Audit Services Pty Ltd**

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9 December 2024

Council Members  
Shire of York  
1 Joaquina Street  
York WA 6302

Dear Council Members

**Exit Report for the year ended 30 June 2024 – Communication with those charged with governance**

We are pleased to present you with our Exit Report relating to the audit of the Shire of York (the "Shire") for the year ended 30 June 2024.

We are responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to the responsibilities in overseeing the financial reporting process. This report includes an analysis of the audit outcomes, key review risk areas, our audit opinion and other recommendations for your attention.

We have substantially completed our audit work, with only the following matters outstanding:

- Receipt of the signed management representation letter;
- Confirmation that there are no subsequent events which might affect the financial statements; and
- Receipt of the signed financial report.

We expect to recommend an unmodified audit opinion to the Office of the Auditor General (the "OAG") after these matters are completed.

We would like to take this opportunity to thank the Shire's finance and administrative team for their assistance over the course of the audit.

If you have any queries or wish to discuss any issues further, please do not hesitate to contact us.

Yours faithfully,

**Michael Fay**  
Director  
Nexia Perth Audit Services Pty Ltd

**Punitha Perumal**  
Director  
Office of the Auditor General

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Section 1

Audit snapshot

Audit aspects	Outcome	Reference
i. Audit risk and focus areas	●	Section 3
ii. Current year findings and recommendations	●	Section 4
iii. Internal control assessment	●	Section 4
iv. Instances of fraud or error relating to operations	●	Section 6

Audit process	Outcome	Reference
v. Level of preparedness for audit sufficient	●	Section 6
ii. All information required supplied in a timely manner	●	Section 6

High	Significant issues which warrant management’s urgent attention.
Medium	Issues noted which warrant non-urgent attention by management.
Low	No exceptions noted.



Section 2

Audit scope

Scope

Financial Audit

The primary scope and objective is to perform a reasonable assurance audit to enable the Auditor General to express an opinion to the Council of the Shire on whether the Shire’s general purpose financial report as a whole is free from material misstatements (whether due to fraud or error) and is prepared (in all material respects) in accordance with applicable Australian Accounting Standards to the extent they are not inconsistent with *the Local Government Act 1995* (as amended) and *the Local Government (Financial Management) Regulations 1996* (as amended).



Section 3

Audit risk areas

The areas below are audit risk areas that we identified based on our understanding the Shire’s operations, discussions with management as well as any additional risks that arose during the audit. These audit risk and focus areas were included in our Audit Strategy Memorandum at the commencement of the audit and are summarised as follows;

Audit risks

- Management override of controls;
- Revenue; and
- Property, plant and equipment and infrastructure.

Focus Area

- Reserve accounts;
- Major land transactions;
- Employee benefit provisions;
- Local Government Reform changes;
- Operational and capital expenditure;
- Related party transactions and disclosures;
- Quality and timeliness of financial reporting; and
- Information technology general controls.

This is not a complete list of all audit risks considered or all audit procedures performed. We have presented the risks in three categories: high, medium and low. These are defined as follows:

High Risk	A judgmental assessment of inherent risk as <b>high</b> relates to those risks which require special audit consideration (in terms of the nature, timing or extent of testing) because of: the nature of the risk, the likely magnitude of the potential misstatements (including the possibility that the risk may give rise to multiple misstatements) and the likelihood of the risk occurring.
Medium Risk	A judgmental assessment of inherent risk as <b>medium</b> relates to a risk that requires additional audit consideration beyond what would be required for a low risk, but which does not rise to the level of a high risk.
Low Risk	A judgmental assessment of inherent risk as <b>low</b> is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring. We do not, as a matter of course, discuss normal risks with those charged with governance unless we seek their confirmation on the judgment that has been applied.



Audit risk areas

● High Risk

Relates to those risks which require special audit consideration.

● Medium Risk

Relates to a risk that requires additional audit consideration beyond what would be required for a low risk, but which does not rise to the level of a high risk.

● Low Risk

Related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement.

Risk rating	Audit risk area	Audit response and conclusion	Risk outcome
●	<p><b>Management override (presumed risk in accordance with ASA 240 <i>The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report</i>)</b></p> <p>Management is involved in the day-to-day operations and monitoring of the Shire, which gives it the ability to manipulate accounting records and manipulate financial disclosures by overriding controls in place. Due to the unpredictable way in which such override could occur, this leads to potential fraud risk.</p>	Based on the work performed, we are satisfied that there are adequate internal controls in place surrounding journal entries and that these are operating effectively. Furthermore, journals processed during the year which we examined were supported by appropriate documentation. Lastly, there was no evidence of management bias noted in the use of accounting estimates and no unusual or significant transactions were noted outside the ordinary business of the Shire.	●
●	<p><b>Revenue recognition (presumed risk in accordance with ASA 240 <i>The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report</i>)</b></p> <p>The Shire's main sources of revenue are:</p> <ul style="list-style-type: none"><li>• government grants;</li><li>• rates; and</li><li>• other fees and charges.</li></ul>	Based on the work performed, we are satisfied that operating and non-operating revenue/income have been correctly recognised during the year in accordance with the Shire's accounting policy and Australian accounting standards.	●
●	<p><b>Property, Plant and Equipment and Infrastructure</b></p> <ul style="list-style-type: none"><li>• Under regulation 17A of the Financial Management Regulations, the Shire's Land and Buildings and Infrastructure are to be carried at fair value less accumulated depreciation and accumulated impairment losses. Under regulation 17(4) of the Financial Management Regulations, the Shire is required to revalue an asset:<ul style="list-style-type: none"><li>• whenever the local government believes the fair value of the asset is likely to be materially different from its carrying amount; and,</li><li>• in any event, within a period of at least every 5 years after the day on which the asset was last valued or revalued.</li></ul></li><li>• There is a risk that the fair value assessment has not been performed in accordance with AASB 13 <i>Fair Value Measurement</i>.</li><li>• Furthermore, in accordance with paragraph 9 of AASB 136 <i>Impairment of Assets</i>, the Shire is required to assess at each reporting date whether there is any indication that an asset may be impaired.</li><li>• Effective from 1 July 2018, regulation 17A (5) of the Financial Management Regulations provides that an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition is under \$5,000.</li></ul>	Based on the work performed, we are satisfied that Property, Plant and Equipment and Infrastructure were carried at fair value. There are effective internal controls in place, and we are satisfied that the Shire's accounting policy has been consistently applied and is in accordance with Australian accounting standards.	●



# Audit focus areas

**High Risk**  
Relates to those risks which require special audit consideration.

**Medium Risk**  
Relates to a risk that requires additional audit consideration beyond what would be required for a low risk, but which does not rise to the level of a high risk.

**Low Risk**  
Related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement.

Focus rating	Audit focus area	Audit response and conclusion	Focus area Outcome
●	<b>Reserve Accounts</b> The Shire has set up various reserve accounts for the purpose of setting aside money for a specific purpose to be used in a future period. Cash reserves are required to be held in separate bank accounts. However, reserve accounts are not separate funds and are consolidated with the municipal fund in the financial statements of the Shire.	Based on work performed, we are satisfied that the transfers to and from these accounts during the year were in accordance with the specific purpose of the reserves and were all approved by Shire.	●
●	<b>Major land transactions</b> Major land transactions are required to be disclosed in accordance with Regulations 46 and 47.	Based on the work performed, we are satisfied that major land transactions have been identified and disclosed in accordance with Regulations 46 and 47 in the annual financial report.	●
●	<b>Employee benefit provisions</b> Employee benefit provisions are material balances in the Statement of Financial Position for the Shire.	Based on the work performed, we are satisfied that employee benefit provisions have been recognised and measured correctly and are not materially misstated at 30 June 2024.	●
●	<b>Local government reform changes</b> As communicated at the Entrance Meeting, the Local Government Reforms project is currently underway.	Based on work performed, there were no issues identified regarding any reform changes impacting the financial year ended 30 June 2024.	●
●	<b>Operational expenditure and capital expenditure</b> Operational expenditure and capital expenditure are material balances in the Statement of Financial Position for the Shire.	Based on the work performed, we are satisfied that operational and capital expenditure was correctly treated during the year and there are effective internal controls in place. Furthermore, we are satisfied that the Shire's accounting policy has been consistently applied and is in accordance with the Australian accounting standards.	●
●	<b>Related party transactions and disclosures</b> The Shire is subject to the requirements of AASB 124 <i>Related Party Disclosures</i> ("AASB 124") as it prepare general purpose financial statements. AASB 124 requires the disclosures of key management personnel compensation, elected members remuneration and other transactions and balances with related parties.	Based on the work performed, we are satisfied that related party transactions were all conducted at arm's length and have been appropriately disclosed in the financial report.	●
●	<b>Quality and timeliness of financial reporting</b> Absence of an effective project plan for year-end financial reporting can result in delays, errors, poor quality and increased audit costs.  Due to the complexity and changing nature of some of the key areas of audit focus, there is a risk that the Shire has not appropriately documented the assessment and control framework for these matters.	Based on the work performed, there were no issues identified regarding quality and timeliness of financial reporting.	●
●	<b>Information technology general controls</b> Integrated financial information relies on the security, integrity and reliability of the Shire's information technology environment.	Based on the work performed, there were no issues identified regarding Information technology general controls.	●



Section 4

Current year findings and recommendations



Internal controls findings and recommendations

We are required to report to you any material weaknesses in the accounting and internal control systems identified during the audit.

During our audit for the year ended 30 June 2024, we evaluated the effectiveness of controls on three levels – design, implementation and operating effectiveness. As part of this evaluation, we gained a detailed understanding of the policies and procedures over the following processes:

1. Procurement, purchases and payments;
2. Property, plant and equipment
3. Payroll;
4. Bank and cash;
5. Monthly financial reporting; and
6. Journal entries.

Control weaknesses or deficiencies identified during the course of our fieldwork are categorised and reported in accordance with the categories defined below. The categories are:

Significant	Those findings where there is potentially a significant risk to the Shire should the finding not be addressed by the Shire promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
Moderate	Those findings which are of sufficient concern to warrant action being taken by the Shire as soon as practicable.
Minor	Those findings that are not of primary concern but still warrant attention and/or action being taken.

Current year findings and recommendations

11 findings noted – 4 significant, 4 moderate and 3 minor points. Please refer attached management letter attachment for details.

Update and status of prior year findings

22 findings noted – 13 significant, 6 moderate and 3 minor points with 17 issues resolved and 5 raised again in FY 2024. Please refer attached management letter attachment for details.

Section 5

Materiality  
and audit  
adjustments

Materiality

Misstatements, including omissions, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users of the financial report. The determination of materiality is a matter of professional judgement and is affected by our perception of the financial information needs of users of the financial report. Having considered the nature of the Shire, the industry and economic environment in which the Shire operates and the relative volatility of alternative benchmarks, we determined the most appropriate benchmark for calculating materiality to use was total expenses.

Misstatements

Australian Auditing Standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Adjusted misstatements identified during the audit

Description	Assets Dr /(Cr)	Liabilities Dr /(Cr)	Equity Dr /(Cr)	Income Dr /(Cr)	Expenses Dr /(Cr)
Align long service leave provision between trial balance and calculation	-	(2,414)	-	-	2,414
Move July payments back into July incorrectly booked in June 2024	738,872	(738,872)	-	-	-
Recognise RRSP grant income based on completion of performance obligations	-	34,801	-	(34,801)	-
Recognise depreciation for the year on the right-of-use asset	(28,058)	-	-	-	28,058
<b>Total</b>	<b>710,814</b>	<b>(706,485)</b>	<b>-</b>	<b>(34,801)</b>	<b>30,472</b>

Unadjusted misstatements identified during the audit

Description	Assets Dr /(Cr)	Liabilities Dr /(Cr)	Equity Dr /(Cr)	Income Dr /(Cr)	Expenses Dr /(Cr)
Reclassify DoT payable (net) from cash to trade and other payables <b>30 June 2024</b>	111,475	(111,475)	-	-	-
Reclassify DoT payable (net) from cash to trade and other payables <b>30 June 2023</b>	14,897	(14,897)	-	-	-





Section 6

Other reporting requirements



Area	Flag	Response
Consideration of fraud	●	<p>Our audit procedures include discussion with management and those charged with governance as to the existence of any known or suspected material fraud. There was no known or suspected material fraud noted from these discussions.</p> <p>We are not aware of any known or suspected material fraud, nor has it been brought to our attention by management. We will obtain in writing, representations regarding the existence of fraud, policies and procedures in place to prevent and detect fraud, noting no instances of fraud of which management are aware.</p>
Appropriateness of accounting policies	●	<p>We considered management's assessment of the effects of any accounting policy changes on the Shire's financial statements for the current financial year as well as their assessment of any potential effects arising from those standards applicable for the first time in subsequent financial periods.</p> <p>No new or revised accounting standards applicable for the first time for this financial year had an effect on the accounting policies previously adopted.</p> <p>We consider that the accounting policies adopted in the financial statements are appropriately applied and disclosed.</p> <p>We noted no transactions entered into by the Shire during the year for which there is a lack of authoritative guidance or consensus.</p> <p>There are no significant transactions that have been recognised in the financial statements in a different period than when the transaction occurred.</p>
Ethics and independence	●	<p>We have obtained independence declarations from all staff engaged in the audit.</p> <p>We confirmed that to the best of our knowledge, we met the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> that are relevant to our audit of the financial report.</p> <p>We have further considered the safeguards the Nexia Australia network has in place, and we are not aware of any services being provided that would compromise our independence as external auditor.</p>
Appropriateness of the use of Going Concern Basis of Accounting	●	<p>Based on the audit evidence obtained up to the date of our auditor's report, we are not aware of any material uncertainty that exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern.</p>
Interacting with management	●	<p>The Shire's finance and management team were well prepared for the audit and documentation requested over the course of the audit was provided in a timely manner. The audit was largely performed as planned.</p>

High	Significant issues which warrant management's urgent attention.
Medium	Issues noted which warrant non-urgent attention by management.
Low	No exceptions noted.

Other reporting requirements

Area	Flag	Response
Financial Report Disclosures	●	<p>Accounting estimates and judgements are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.</p> <p>The most sensitive estimates affecting the financial statements were in relation to:</p> <ul style="list-style-type: none"><li>• Depreciation of Infrastructure and PPE;</li><li>• The Fair Value Measurement of Infrastructure and PPE;</li><li>• Employee Benefit Provisions (Annual Leave and Long Service Leave).</li></ul>
Errors, irregularities and illegal acts	●	<p>We have noted no errors or irregularities that would cause the financial report to contain a material misstatement. As part of our normal statutory review no apparent illegal acts have come to our attention.</p>
Compliance with laws & regulations	●	<p>We are not aware of any known or suspected non-compliance with laws or regulations applicable to the Shire that may be material to the financial report. We will also receive representations from management confirming that the Shire is in compliance with all laws and regulations that impact the organisation.</p>
Management consultation with other independent accountants or experts	●	<p>If management consulted with other accountants about auditing and accounting matters, we are to inform the Board of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p> <p>To our knowledge, management has not consulted with any experts.</p>
Receipt of audit ready Financial Report	●	<p>The date the Financial Report submitted by the Shire and considered to be of audit ready quality was 30 September 2024.</p>


High	Significant issues which warrant management's urgent attention.
Medium	Issues noted which warrant non-urgent attention by management.
Low	No exceptions noted.



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Nexia  
Australia

## Audit and Risk Committee Meeting Minutes

9 December 2024

Your Ref: 7972-002  
Our Ref: 4.1023  
Contact: Alina Behan



6 December 2024

Ms Caroline Spencer  
Auditor General  
Office of the Auditor General  
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469 Wellington Street  
PERTH WA 6000

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Dear Ms Spencer

**REPRESENTATION LETTER IN RESPECT OF THE SHIRE OF YORK'S ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024**

This representation letter is provided in connection with your audit of the Shire of York's (the "Shire") annual financial report for the year ended 30 June 2024 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the "Act"), the *Local Government (Financial Management) Regulations 1996* (the "Regulations") and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2024 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

**1. General**

- (a) We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the annual financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the annual financial report, except as disclosed in Note 1 to the annual financial report.
- (d) The prior period comparative information in the annual financial report has not been restated.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.



- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with:
  - (i) Access to all information of which we are aware that is relevant to the preparation of the annual financial report, such as records, documentation and other matters.
  - (ii) Additional information that your auditors have requested for the purpose of the audit.
  - (iii) Unrestricted access to staff and councillors of the Shire from whom your auditors determined it necessary to obtain audit evidence.
- (h) All transactions have been recorded in the accounting and other records and are reflected in the annual financial report.
- (i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the annual financial report including, where relevant, minutes of meetings, have been brought to your auditors' attention and made available to them.
- (j) We have advised your auditors of all known instances of non-compliance or suspected non-compliance with laws and regulations, and all known data or security breaches whose effects should be considered when preparing the annual financial report.
- (k) We have provided to your auditors the results of our assessment of the risk that the annual financial report may be materially misstated as a result of fraud.
- (l) No frauds or suspected frauds affecting the Shire involving:
  - (i) management;
  - (ii) employees who have significant roles in internal control; or
  - (iii) others where the fraud could have a material effect on the financial statements have occurred to the knowledge of management of the Shire.
- (m) To our knowledge no allegations of fraud or suspected fraud affecting the Shire's annual financial report has been communicated to us by employees, former employees, analysts, regulators or others.
- (n) We have disclosed to your auditors all known actual or possible litigation and claims whose effects should be considered when preparing the annual financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

## 2. Fair value measurements and disclosures

- (a) We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.
- (b) We confirm that the carrying amount of each revalued physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.
- (c) We confirm the measurement methods, including related assumptions and data used by management in determining fair values are appropriate and have been consistently applied.
- (d) We confirm that the fair value disclosures in the annual financial report are complete and appropriate.

**3. Going concern**

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

**4. Contingent liabilities**

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the annual financial report.

**5. Commitments for capital expenditure**

Other than those commitments reported in the Notes to the annual financial report, there were no significant commitments for capital expenditure contracts carrying over at year end.

**6. Contaminated sites**

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Shire that is known to be, or is suspected of being, contaminated. All provisions or contingent liabilities, if any, have been recognised and/or disclosed in the annual financial report as appropriate.

**7. Related entities**

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the Act) to give written notice to you if any of the Shire's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 2024.

**8. Related parties**

We have disclosed to your auditors the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the Shire's key management personnel and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

**9. Key management personnel compensation**

We confirm the Shire's key management personnel have not received any other remuneration, consideration or in-kind benefit (except amounts being reimbursements for out-of-pocket expenses) which has not been included in the compensation disclosed in the Notes to the annual financial report.

**10. Subsequent events**

No matters or occurrences have come to our attention between the date of the financial report and the date of this letter which would materially affect the financial report or disclosures therein, or which are likely to materially affect the future results or operations of the Shire.

**11. Internal control**

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

**12. Insurance**

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

**13. Risk Management**

We confirm that we have established and maintained a risk management framework that is appropriate to the Shire.

**14. Accounting misstatements**

The effects of uncorrected misstatements in the financial report are immaterial, both individually and in the aggregate, to the financial report taken as a whole. A summary of these uncorrected misstatements is listed below.

Account	Reported balance \$ Dr / (Cr)	Actual balance \$ Dr / (Cr)	Variance \$ Dr / (Cr)
<b>Reclass DoT payable (net) from cash to trade and other payables 30 June 2024</b>			
Cash and cash equivalents	4,424,839	4,536,314	111,475
Trade and other payables	(1,638,062)	(1,749,537)	(111,475)
<b>Reclass DoT payable (net) from cash to trade and other payables 30 June 2023</b>			
Cash and cash equivalents	7,390,886	7,405,783	14,897
Trade and other payables	(1,056,957)	(1,071,854)	(14,897)

**15. Electronic presentation of the audited annual financial report and auditor's report**

- (a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- (b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the Shire's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- (c) We have clearly differentiated between audited and unaudited information in the construction of Shire's website and understand the risk of potential misrepresentation in the absence of appropriate controls.

- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

**16. Other (unaudited) information in the annual report**

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.

\_\_\_\_\_  
**Executive Manager**  
**Corporate and Community Services**  
 Name: Alina Behan

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Chief Executive Officer**

Name: Chris Linnell

\_\_\_\_\_  
**Date**



## SIGNIFICANT AUDIT FINDINGS REPORT



This report is produced in accordance with Section 5.17A(4)(a) of the *Local Government Act 1995* and details the actions the Shire of York has taken and intends to take with respect to the Significant Findings identified in the Audit Report for the 2022/24 financial year.

The table below summarises the Findings, the Auditor's Recommendations, the Shire of York's comment at the time of the Audit.

No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
1	Untimely preparation and review of bank reconciliations (prior year)	We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.	Significant progress has been made against this item, but works are yet to be completed. Finalisation of the outstanding bank reconciliations is on track for December 2024.
2	Lack of segregation of duties with purchasing (prior year)	We recommend management review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff.	This was considered as part of the Audit Reg 17 and FMR Reg 5 Review in 2023. The recommendations regarding segregation of duties were received by Council at its December 2023 OCM and the corresponding updates to Policy F2 - Procurement adopted. The residual risk after the implementation of these recommendations was presented to the Audit and Risk Committee (ARC) at its June 2024 meeting. ARC considered this item and

## SIGNIFICANT AUDIT FINDINGS REPORT



No.	FINDING	RECOMMENDATION	MANAGEMENT COMMENT
		<p>The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements.</p> <p>As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.</p>	<p>recommended to Council that appropriate adjustments had been taken to segregate purchasing duties noting that this would not always be possible. At its June 2024 Ordinary Meeting, Council agreed with the recommendation and voted to accept the residual risk.</p>
3	Fortnightly payroll reconciliation (prior year)	We recommend management to ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained.	As noted by the auditors this process has been undertaken fortnightly since December 2023.
4	Unrecorded liabilities	We recommend that management puts in place a process to ensure that year-end invoices are captured appropriately in the correct period.	Noted. A process will be developed to prevent recurrence of this incorrect posting.

In accordance with Sections 7.12A(4)(b) and 7.12A(5) of the *Local Government Act 1995* a copy of this report is provided to the Minister for Local Government and published on the Shire's website.

Further information in relation to the report is available by contacting Alina Behan, Executive Manager Corporate & Community Services, on 08 9641 0500 or [records@york.wa.gov.au](mailto:records@york.wa.gov.au).

**Chris Linnell**  
**CHIEF EXECUTIVE OFFICER**

Dated: 17 December 2024

**9.2 RISK MANAGEMENT UPDATE AS AT DECEMBER 2024**

<b>File Number:</b>	<b>4.8787</b>
<b>Author:</b>	<b>Anneke Birleson, Manager Governance &amp; People</b>
<b>Authoriser:</b>	<b>Chris Linnell, Chief Executive Officer</b>
<b>Previously before Council:</b>	<b>28 June 2022 (020622)</b> <b>27 September 2022 (100922)</b> <b>20 December 2022 (141222)</b> <b>21 March 2023 (420323)</b> <b>19 December 2023 (121223)</b> <b>26 March 2024 (100324)</b> <b>24 September 2024 (100924)</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Strategic Risk Progress - Dashboard <a href="#">↓</a></b> <b>2. Strategic Risk Register - Snapshot - Confidential</b> <b>3. Strategic Risk Register - Snapshot - Detailed - Confidential</b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Legislative

**PURPOSE OF REPORT**

This report provides the Audit and Risk Committee (ARC) with an update regarding progress on the Shire's Risk Management.

**BACKGROUND**

The Shire of York's Risk Assessment and Management Policy, in conjunction with the Risk Management Framework, sets out the Shire's approach to the identification, assessment, management and monitoring of risks.

The Shire's Risk Management Objectives are:

1. Optimise the achievement of our vision, experiences, strategies, goals and objectives.
2. Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
3. Enhance risk versus return within our risk appetite.
4. Embed appropriate and effective controls to mitigate risk.
5. Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
6. Enhance organisational resilience.
7. Identify and provide for the continuity of critical operations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation's resources are being put to the best use possible.

## Audit and Risk Committee Meeting Minutes

9 December 2024

Each Risk on the Strategic Risk Register has a set of key Controls which, in turn have Risk Actions. Each Risk, Action and Control has a Shire Officer allocated to it and an expected timeline for completion. Officers are required to report on progress at least monthly.

**COMMENTS AND DETAILS**

At its September 2024 and March 2024 meeting the ARC considered proposed reporting methods for progress updates against the Strategic Risk Register.

The ARC approved the use of the following tools generated from Government Frameworks' Strategic Planning and Reporting software, Cascade:

- Strategic Risk Register Dashboard
- Strategic Risk Register Snapshot
- Strategic Risk Register Snapshot (Detailed)

The Dashboard provides a visual overview of progress against each of the eight (8) Strategic Risks as well as an indication of how the risks are spread across the organisation.

The Snapshots provide more detail, including risk assessments and with officer comments in relation to progress of each Risk Control and Action.

The Snapshots and the Dashboard are live tools within Cascade and Officers can drill down on specific items using the charts and tables.

**OPTIONS**

The ARC has the following options:

**Option 1:** The ARC could recommend that Council notes the reporting progress made to date and requests the Chief Executive Officer to report on progress against the Strategic Risks at its March 2025 Ordinary Meeting.

**Option 2:** The ARC could recommend that Council notes the progress made to date, requests further development of the reporting tools and requests the Chief Executive Officer to present the final reporting tools for approval and report on progress against the Strategic Risks at its March 2025 Ordinary Meeting.

Option 1 is the recommended option.

**IMPLICATIONS TO CONSIDER****Consultative**

Executive Leadership Team

**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**

G19 Risk Assessment and Management

**Financial**

Financial implications of the proposed risk mitigation strategies are presented to Council as they emerge and inform the annual budget process.

Audit and Risk Committee Meeting Minutes

9 December 2024

**Legal and Statutory**

Regulation 17 of the *Local Government (Audit) Regulations 1996* is applicable and states:

**“17. CEO to review certain systems and procedures**

- (1) *The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —*
  - (a) *risk management; and*
  - (b) *internal control; and*
  - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.”*

**Risk Related**

The development and regular update of an organisational Risk Register is a risk management tool.

**Workforce**

It is proposed that risk mitigation actions are undertaken within current resources. Where additional resources are required, this will be identified and submitted as part of the annual budget process.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**COMMITTEE RECOMMENDATION**

**Moved: Ms Shona Zulsdorf**

**Seconded: Mr Justin Lee**

**That, with regard to the Risk Management Update as at December 2024, the Audit and Risk Committee recommends that Council:**

- 1. Notes the progress made to date in relation to the Strategic Risk Register.**
- 2. Requests the Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit and Risk Committee at its March 2025 meeting.**

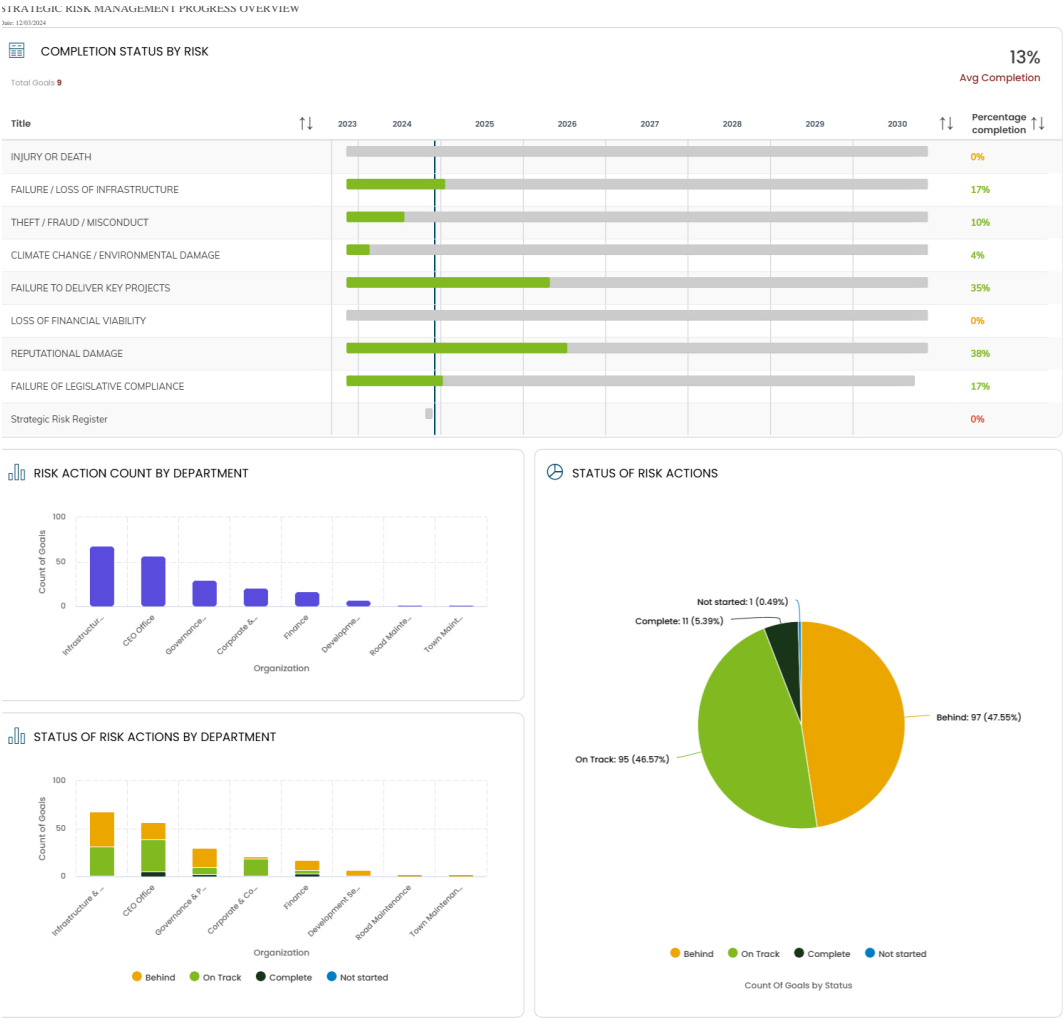
**In Favour: Crs Kevin Trent, Peter Wright, Justin Lee and Shona Zulsdorf**

**Against: Nil**

***CARRIED 4/0***

Audit and Risk Committee Meeting Minutes

9 December 2024



**10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

*Nil*

**11 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

<b>Shona Zulsdorf:</b>	<i>Is there merit in providing detail from the Risk Framework, and on the reporting provided by the Administration to the Audit &amp; Risk Committee, in relation to the Committee's oversight of organisational risk to Mrs M Good?</i>
<b>Chief Executive Officer's Response:</b>	<i>A review of the Agenda for Council's December 2024 Ordinary Meeting will provide context to the nature of the alleged risk in this complaint.</i>

**12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

*Nil*

**13 CLOSURE**

*The Presiding Member thanked everyone for their attendance and closed the meeting at 4.00pm.*

Ordinary Council Meeting

17 December 2024

**ADDENDUM****SY137-12/24 – Minutes and Recommendations of the Audit and Risk Committee Meeting held on 9 December 2024**  
**Additional Information**

Following the release of the December 2024 Council Agenda, the Office of the Auditor General has concluded the 2023/24 financial year audit and issued its Opinion. In summary the Unqualified Opinion is listed below and is consistent with previous years.

***“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.”*

A copy of the audited financial reports and the Auditor General’s Opinion is now presented in Appendix 1A.

As the agenda has been distributed there is a requirement to update the Recommendation to Council. The new Recommendation is as follows:

**“That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 9 December 2024, Council:**

1. **Receives the Unconfirmed Minutes of the Audit and Risk Committee (the ARC) Meeting held on 9 December 2024, as presented in Appendix 1, and by adopting the following recommendations of the ARC, Council:**
  - a. **Receives the 2023/24 Audit Reports, as presented in Appendix 1, this Addendum and Appendix 1A, for the 2023/24 financial year and recommends the adoption of the 2023/24 Audit Reports as final.**
  - b. **Notes the Management Comment and Actions taken to address the Findings contained in the Auditor’s Audit Reports.**
  - c. **Requests the Chief Executive Officer to submit a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 1, to the Minister for Local Government prior to 8 March 2025.**
  - d. **Requests the Chief Executive Officer to publish a copy of the Significant Findings Report stating what action the Shire of York has taken or intends to take with respect to the Significant Findings, as presented in Appendix 1, on the Shire’s website within fourteen (14) days of the report being provided to the Minister for Local Government.**



Ordinary Council Meeting

17 December 2024

- e. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the audit documents prior to publication.**
- f. Notes the progress made to date against in relation to the Strategic Risk Register.**
- g. Requests the Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit and Risk Committee at its March 2025 meeting.”**

## Appendix 1A

**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](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

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

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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 \$
<b>Revenue</b>				
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
<b>Expenses</b>				
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
<b>Net result for the period</b>		<b>(3,963,457)</b>	<b>(5,678,601)</b>	<b>(4,357,600)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	16,762,080
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>16,762,080</b>
<b>Total comprehensive (loss) / income for the period</b>		<b>(3,963,457)</b>	<b>(5,678,601)</b>	<b>12,404,480</b>

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 \$
<b>CURRENT ASSETS</b>			
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
<b>TOTAL CURRENT ASSETS</b>		<b>8,237,325</b>	<b>8,946,791</b>
<b>NON-CURRENT ASSETS</b>			
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
<b>TOTAL NON-CURRENT ASSETS</b>		<b>187,028,197</b>	<b>190,423,104</b>
<b>TOTAL ASSETS</b>		<b>195,265,522</b>	<b>199,369,895</b>
<b>CURRENT LIABILITIES</b>			
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
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,787,904</b>	<b>2,868,820</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	712,655	967,207
Employee related provisions	15	341,365	146,813
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,054,020</b>	<b>1,114,020</b>
<b>TOTAL LIABILITIES</b>		<b>3,841,924</b>	<b>3,982,840</b>
<b>NET ASSETS</b>		<b>191,423,598</b>	<b>195,387,055</b>
<b>EQUITY</b>			
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
<b>TOTAL EQUITY</b>		<b>191,423,598</b>	<b>195,387,055</b>

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 \$
<b>Balance as at 1 July 2022</b>		<b>33,418,350</b>	<b>2,585,273</b>	<b>146,978,952</b>	<b>182,982,575</b>
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
<b>Balance as at 30 June 2023</b>		<b>29,060,750</b>	<b>2,585,273</b>	<b>163,741,032</b>	<b>195,387,055</b>
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
<b>Balance as at 30 June 2024</b>		<b>25,145,293</b>	<b>2,537,273</b>	<b>163,741,032</b>	<b>191,423,598</b>

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 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
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
<b>Payments</b>			
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)
<b>Net cash provided by operating activities</b>		1,213,757	994,670
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
<b>Net cash (used in) investing activities</b>		(3,864,772)	(1,409,358)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(315,032)	(197,908)
<b>Net cash (used in) financing activities</b>		(315,032)	(197,908)
<b>Net (decrease) in cash held</b>		(2,966,047)	(612,596)
Cash at beginning of year		7,390,886	8,003,482
<b>Cash and cash equivalents at the end of the year</b>		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 \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
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
<b>Expenditure from operating activities</b>				
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
<b>Amount attributable to operating activities</b>		780,930	(2,049,310)	1,723,805
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
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
<b>Outflows from investing activities</b>				
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)
<b>Amount attributable to investing activities</b>		(1,154,928)	(1,226,099)	(1,254,562)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	27	88,000	78,000	0
		88,000	78,000	0
<b>Outflows from financing activities</b>				
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)
<b>Amount attributable to financing activities</b>		(267,032)	(517,759)	(197,908)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	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)
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>3,566,396</b>	<b>30,000</b>	<b>4,207,426</b>

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  
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**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 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
  - AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
  - AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

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

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

**SHIRE OF 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
<b>Total</b>	<b>1,479,686</b>	<b>2,221,593</b>	<b>7,843,071</b>	<b>2,491,575</b>	<b>14,035,925</b>

**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
<b>Total</b>	<b>685,442</b>	<b>903,413</b>	<b>7,977,405</b>	<b>2,612,492</b>	<b>12,178,752</b>

**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)**

<b>Note</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
<b>Interest revenue</b>		
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
	<b>281,883</b>	<b>145,704</b>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$78,672.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	15,790	15,380
The 2024 original budget estimate in relation to: Charges on instalment plan was \$15,790.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	75,000	85,750
	<b>75,000</b>	<b>85,750</b>
<b>Employee Costs</b>		
Employee benefit costs	5,386,193	4,116,185
Other employee costs	470,719	1,018,316
	<b>5,856,912</b>	<b>5,134,501</b>
<b>Other expenditure</b>		
Impairment loss on non-current assets held for sale	7 0	237,898
Sundry expenses	791,293	468,414
	<b>791,293</b>	<b>706,312</b>

**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
<b>Total cash and cash equivalents</b>	<b>4,424,839</b>	<b>7,390,886</b>
Held as		
- Unrestricted cash and cash equivalents	3,738,676	3,946,879
- Restricted cash and cash equivalents	686,163	3,444,007
17	<b>4,424,839</b>	<b>7,390,886</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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**

Note	2024	2023
	\$	\$
Financial assets at amortised cost	2,084,043	0
	<b>2,084,043</b>	<b>0</b>
<b>Other financial assets at amortised cost</b>		
Term deposits	2,084,043	0
	<b>2,084,043</b>	<b>0</b>
Held as		
- Restricted other financial assets at amortised cost	2,084,043	0
	<b>2,084,043</b>	<b>0</b>

**(b) Non-current assets**

Financial assets at fair value through profit or loss	83,171	81,490
	<b>83,171</b>	<b>81,490</b>
<b>Financial assets at fair value through profit or loss</b>		
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	<b>83,171</b>	<b>81,490</b>

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**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
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)
	<b>1,675,962</b>	<b>1,236,849</b>
<b>Non-current</b>		
Rates and statutory receivables	219,021	160,928
	<b>219,021</b>	<b>160,928</b>

**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:

	<b>30 June 2024 Actual</b>	<b>30 June 2023 Actual</b>	<b>1 July 2022 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
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	<b>193,115</b>	<b>247,523</b>	<b>304,162</b>

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

**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

<b>2024</b>	<b>2023</b>
<b>\$</b>	<b>\$</b>
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  
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**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	
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	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)
<b>Balance at 30 June 2023</b>	9,377,400	35,089,099	44,466,499	203,783	3,283,391	47,953,673
<b>Comprises:</b>						
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)
<b>Balance at 30 June 2023</b>	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)
<b>Balance at 30 June 2024</b>	9,377,400	34,566,982	43,944,382	168,621	3,380,203	47,493,206
<b>Comprises:</b>						
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)
<b>Balance at 30 June 2024</b>	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.

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**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
<b>(i) Fair Value - as determined at the last valuation date</b>					
<b>Land and buildings</b>					
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  
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**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Infrastructure - parks & reserves	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	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
<b>Balance at 30 June 2023</b>	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2023</b>	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)
<b>Balance at 30 June 2024</b>	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2024</b>	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  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Buildings	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  
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**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

**SHIRE OF YORK  
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**11. LEASES**

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

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	<b>Note</b>	<b>Right-of-use assets - buildings</b>	<b>Right-of-use assets Total</b>
		\$	\$
<b>Balance at 1 July 2022</b>		1,031,440	1,031,440
Depreciation		(28,058)	(28,058)
<b>Balance at 30 June 2023</b>		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)
<b>Balance at 30 June 2023</b>		1,003,382	1,003,382
Depreciation		(28,059)	(28,059)
<b>Balance at 30 June 2024</b>		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)
<b>Balance at 30 June 2024</b>		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:

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

**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.

**SHIRE OF YORK**  
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**12. TRADE AND OTHER PAYABLES**

**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
	<b>1,638,062</b>	<b>1,056,957</b>

<b>2024</b>	<b>2023</b>
<b>\$</b>	<b>\$</b>
792,483	357,586
175,755	141,744
50,454	44,966
89,242	77,984
524,435	27,273
0	397,968
5,693	9,436
<b>1,638,062</b>	<b>1,056,957</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. OTHER LIABILITIES**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Capital grant/contributions liabilities	232,933	858,734
	<b>232,933</b>	<b>858,734</b>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
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)
	<b>232,933</b>	<b>858,734</b>

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.

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**14. BORROWINGS**

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		147,321	712,655	859,976	207,801	967,207	1,175,008
<b>Total secured borrowings</b>	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  
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**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

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

**Non-current provisions**

**Employee benefit provisions**

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.

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**16. REVALUATION SURPLUS**

	<b>2024 Opening Balance</b>	<b>2024 Closing Balance</b>	<b>2023 Opening Balance</b>	<b>2023 Transfer Asset Class</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>\$</b>	<b>\$</b>
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
	<b>163,741,032</b>	<b>163,741,032</b>	<b>146,978,952</b>	<b>0</b>	<b>16,762,080</b>	<b>163,741,032</b>

**SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	686,163	3,444,007
- Financial assets at amortised cost	4	2,084,043	0
		<b>2,770,206</b>	<b>3,444,007</b>
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
<b>Total restricted financial assets</b>		<b>2,770,206</b>	<b>3,444,007</b>
<b>18. UNDRAWN BORROWING FACILITIES AND CREDIT</b>			
<b>STANDBY ARRANGEMENTS</b>			
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)
<b>Total amount of credit unused</b>		<b>208,420</b>	<b>208,182</b>
<b>Loan facilities</b>			
Loan facilities - current		147,321	207,801
Loan facilities - non-current		712,655	967,207
<b>Total facilities in use at balance date</b>		<b>859,976</b>	<b>1,175,008</b>
<b>Unused loan facilities at balance date</b>		<b>NIL</b>	<b>NIL</b>



**SHIRE OF YORK  
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**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**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	318,675	224,509
- plant & equipment purchases	10,468	0
	<b>329,143</b>	<b>224,509</b>
Payable:		
- not later than one year	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**  
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**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.

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**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:

	<b>2024 Actual</b>	<b>2023 Actual</b>
	<b>\$</b>	<b>\$</b>
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.

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**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.

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**24. RATING INFORMATION**

**(a) General Rates**

<b>RATE TYPE</b>		<b>Rate in</b>	<b>Number of Properties</b>	<b>2023/24 Actual Rateable Value*</b>	<b>2023/24 Actual Rate Revenue</b>	<b>2023/24 Actual Interim Rates</b>	<b>2023/24 Actual Total Revenue</b>	<b>2023/24 Budget Rate Revenue</b>	<b>2023/24 Budget Interim Rate</b>	<b>2023/24 Budget Total Revenue</b>	<b>2022/23 Actual Total Revenue</b>
<b>Rate Description</b>	<b>Basis of valuation</b>	<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
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
<b>Total general rates</b>			1,900	389,557,912	6,641,569	974	6,642,543	6,641,569	21,000	6,662,569	6,112,578
<b>Minimum payment</b>											
<b>Minimum payment</b>											
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
<b>Total minimum payments</b>			769	29,926,035	1,015,080	0	1,015,080	1,015,080	0	1,015,080	947,760
<b>Total general rates and minimum payments</b>			2,669	419,483,947	7,656,649	974	7,657,623	7,656,649	21,000	7,677,649	7,060,338
<b>Ex-gratia Rates</b>											
Co-operative Bulk Handling						21,403	21,403	21,403	0	21,403	20,680
<b>Total amount raised from rates (excluding general rates)</b>			0	0	0	21,403	21,403	21,403	0	21,403	20,680
Discounts							(63,010)			(58,190)	(57,187)
<b>Total Rates</b>							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**  
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**25. DETERMINATION OF SURPLUS OR DEFICIT**

		<b>2023/24</b> <b>(30 June 2024</b> <b>Carried</b> <b>Forward)</b>	<b>2023/24</b> <b>Budget</b> <b>(30 June 2024</b> <b>Carried</b> <b>Forward)</b>	<b>2022/23</b> <b>(30 June 2023</b> <b>Carried</b> <b>Forward</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(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
<b>Non-cash amounts excluded from operating activities</b>		<b>6,965,980</b>	<b>7,508,796</b>	<b>6,984,818</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	27	(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
<b>Total adjustments to net current assets</b>		<b>(1,883,025)</b>	<b>(2,170,080)</b>	<b>(1,870,545)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
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)
<b>Surplus or deficit after imposition of general rates</b>		<b>3,566,396</b>	<b>30,000</b>	<b>4,207,426</b>

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**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	June 2023	During 2023-24	Repayments	30 June 2024	July 2023	During 2023-24	Repayments	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
<b>Total</b>		<b>1,372,916</b>	<b>0</b>	<b>(197,908)</b>	<b>1,175,008</b>	<b>0</b>	<b>(315,032)</b>	<b>859,976</b>	<b>1,175,027</b>	<b>0</b>	<b>(207,802)</b>	<b>967,225</b>

**Borrowing Finance Cost Payments**

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
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)
<b>Total Finance Cost Payments</b>					<b>(63,337)</b>	<b>(62,706)</b>	<b>(70,640)</b>

\* WA Treasury Corporation

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**27. RESERVE ACCOUNTS**

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) 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.



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**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:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by council</b>	
(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:

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

**SY138-12/24 COMMUNITY FUNDING APPLICATIONS**

<b>File Number:</b>	<b>4.7711</b>
<b>Author:</b>	<b>Sam Good, Manager Community &amp; Place</b>
<b>Authoriser:</b>	<b>Alina Behan, Executive Manager Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Not Applicable</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>1. Croquet Club Application - Confidential 2. Wheatbelt Arts &amp; Events Inc Application - Confidential 3. Evaluations - Confidential</b>

**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

**PURPOSE OF REPORT**

Council is requested to consider applications received in the recent round of Community Funding for support of community events and activities occurring before 30 June 2025.

**BACKGROUND**

Council's Policies C3 - Community Funding: Grants and Sponsorship and C4 - Sponsorship of Tourism Events set out the parameters for Council support of one-off community activities and projects. Funding rounds are open for application twice yearly for a minimum four (4) week period. All eligible applications are presented to Council at the next available Ordinary Council Meeting.

This report presents the applications received in the October 2024 Community Funding round for events and activities occurring up until 30 June 2025 and the existing Community Funding budgets available.

**COMMENTS AND DETAILS**

The Community Funding Grants & Sponsorship round opened on 1 October 2024 for a period of four (4) weeks. The funding round was advertised utilising the following methods:

1. Shire's website
2. Shire's social media channels
3. Three (3) allocated days for applicant appointments
4. Face to face communications with potential applicants

Eligible applications are assessed against the following criteria:

1. Compliance with guideline and policy
2. Value for investment
3. Community, social and sporting benefit
4. Alignment to the Strategic Community Plan and Corporate Business Plan aspirations and outcomes
5. Level of dedication and proven commitment demonstrated by the applicant (previous funding acquittals, matched funding contributions, project's reach and participation levels)

At the closing date, the Shire had received three (3) applications that were considered by the assessment panel. Of the three (3) applications, two (2) did not fully meet the criteria in accordance with Council's Community Grant & Sponsorship guidelines. In accordance with Policy C3 - Community Grant & Sponsorship Funding, Officers redirected the applicant to more suitable funding avenues.

One (1) applicant chose to revise their application and resubmit a reduced proposal in line with the Policy C3 - Community Grant & Sponsorship Funding guidelines, and the second chose to withdraw their application and will resubmit in 2025 under Policy C4 - Sponsorship of Tourism Events.

A summary of the final requests received is included below. Copies of the applications are presented in confidential Appendix 1 and confidential Appendix 2.

TABLE 1.

APPLICANT	PURPOSE OF FUNDING	REQUEST
York Croquet Club	Renovations to existing club rooms	\$3,870
Wheatbelt Arts & Events Inc.	Ballardong First 2025 – Australia Day program	\$2,000
<b>Total Funding Requested</b>		<b>\$5,870</b>

An assessment panel consisting of the Manager Community & Place, Manager Tourism & Economic Development and Finance Manager provided assessment ratings to inform the schedule of requests and recommendations as presented in confidential Appendix 3.

The schedule summarises the ratings provided by the Panel and merits of considering each request in accordance with Policy C3 - Community Funding Grants & Sponsorship and its associated guidelines.

Assessment was undertaken against the below scoring criteria.

TABLE 2.

CRITERIA	SCORING INSTRUCTIONS	ASSIGNED SCORE				
Event Classification	Local/community, Emerging, Major, or Significant event (as described below)					
	<b>Application</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Economic Impact	1 (nil/minor) to 5 (high/significant impact)					
Social Benefit	1 (no/minor benefit) to 5 (high/major benefit)					
Environmental Impact	1 (high negative environmental impact) to 5 (low negative environmental impact)					
Strategic Benefit	1 (nil/minor benefit) to 5 (high/major benefit)					
Promotional Benefit (Benefit to the Shire)	1 (no/minor benefit) to 5 (high/major benefit)					
<b>Total</b>						

Officers now present recommendations for Council consideration and approval.

## OPTIONS

Council has the following options:

**Option 1:** Council could choose to support the Officers' recommendations as presented.

**Option 2:** Council could choose to seek further details from applicants prior to a resolution. Officers do not recommend this option as it is likely to delay the delivery of the proposed programs and create uncertainty regarding the funding required to deliver the outcomes intended.

**Option 3:** Council could choose to reduce the amounts of funding. Officers do not recommend this option as it could result in reduced program outcomes or some events or programs not proceeding as intended.

**Option 4:** Council could choose to reject all applications for funding as presented.

Option 1 is the recommended option.

## IMPLICATIONS TO CONSIDER

### Consultative

Further to the advertising methods used to announce the funding pool, Officers have engaged with applicants where required or as detailed in this report and provided opportunity to discuss proposals prior to the application round closing.

Further consultation with each proponent will take place following Council's resolution.

### Strategic

#### Strategic Community Plan 2020-2030

Goal 1: The Place to Be

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

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

C3 Community Funding; Grants & Sponsorship

C4 Sponsorship of Tourism Events

### Financial

Officers note the following financial implications are stated under the existing Community Funding guidelines:

- 100% of the total project costs can be considered for applications up to \$2,000
- A maximum allocation of 60% of total project cost for applications from \$2,000 - \$10,000

TABLE 3.

BUDGET ALLOCATION	GL ACCOUNT	AVAILABLE FUNDING
Sporting Club Sponsorships	113167	\$20,000
Area Promotion	132145	\$11,950
<b>Total Funding Pool Available</b>		<b>\$34,000</b>

The 2024/25 community funding pool includes the above budget allocations to a total value of \$34,000. The original budget of \$14,000 for unallocated funding to support community requests has already been reduced by \$2,050 to support other agreements approved by Council in 2024/25.

The total eligible community funding requests received is \$5,870. As sufficient funding exists to support both requests in this funding round, the Evaluation Panel recommends support to the same value.

### Legal and Statutory

All Council supported events need to comply and be assessed against any statutory policies and legislation. Events funded through the community funding round still require applications and assessment in accordance with the Shire's events approvals process ahead of the event occurring.

### Risk Related

The overall financial risk is moderate with regards to approving the funding requests. Acceptable controls and treatments through the existing funding guidelines and acquittal reporting requirements are in place to manage the risks identified at an acceptable level.

The reputational risk to Council should the funding requests detailed in this report not be supported is rated as medium. Acceptable treatments and risk controls to reduce the reputational risks stated are limited to applications that are non-compliant with Council policies. The reputational risk and financial risks reduce as the programs and activities are supported and reported against through the delivery and acquittal processes.

### Workforce

The scope of this report can be managed in-house utilising existing resources.

### VOTING REQUIREMENTS

**Absolute Majority: No**

#### RESOLUTION 141224

**Moved: Cr Chris Gibbs**

**Seconded: Cr Peter Wright**

**That, with regard to Community Funding Applications, Council:**

- Approves the following community funding requests, as presented in confidential Appendix 3, totalling \$5,870, to be funded from the following budget allocations:**

	APPLICANT	APPROVED AMOUNT	GL ACCOUNT
a.	York Croquet Club	\$3,870	113167
b.	Wheatbelt Arts & Events Inc	\$2,000	132145

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

**Against:** Nil

***CARRIED 6/0***

**13 MEETING CLOSED TO THE PUBLIC****13.1 Matters for which the Meeting may be closed****RESOLUTION****151224****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs**

**That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the *Local Government Act 1995*:**

**SY136-12/24 - Confidential - Outstanding Rates and Charges - Payment Agreement**

**This matter is considered to be confidential under Section 5.23(2)e(iii) of the *Local Government Act 1995*, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.**

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

**Against: Nil**

**CARRIED 6/0**

*The Gallery left the meeting at 6.12pm and the doors were closed.*

**SY136-12/24 - CONFIDENTIAL - OUTSTANDING RATES AND CHARGES - PAYMENT AGREEMENT**

**RESOLUTION****161224****Moved: Cr Denese Smythe****Seconded: Cr Chris Gibbs**

**That, with regard to the Outstanding Rates and Charges – Payment Agreements, Council:**

- 1. Approves the application for a payment agreement, as presented in confidential Appendix 1.**
- 2. Notes that any default on the agreement may result in debt recovery action.**

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

**Against: Nil**

**CARRIED 6/0**

**RESOLUTION****171224****Moved: Cr Peter Wright****Seconded: Cr Kevin Pyke****That Council opens the meeting to the public at 6.14pm.**

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

**Against:**     **Nil**

**CARRIED 6/0****13.2     Public Reading of resolutions to be made public**

*As no members of the public returned to the Gallery, the one (1) Resolution made Behind Closed Doors was not read aloud.*

**14     CLOSURE**

*The Shire President thanked everyone for their attendance, wished everyone a safe and enjoyable festive season, a Happy New Year and closed the meeting at 6.14pm.*

*The minutes were confirmed by the Council as a true and accurate record at the Council Meeting held on 25 February 2025.*

\_\_\_\_\_  
**SHIRE PRESIDENT**  
**Cr Kevin Trent**