

#### NOTICE OF MEETING

#### **Dear Councillors**

I respectfully advise that the SPECIAL COUNCIL MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 28 January 2025, commencing at 5:00pm.

The purpose of the meeting is to:

- Consider adoption of the 2023/24 Annual Report and set the date for the Annual Electors Meeting
- 2. Consideration of Sponsorship Acquittals

MEETING AGENDA ATTACHED

Alina Behan

ALINA BEHAN ACTING CHIEF EXECUTIVE OFFICER Date: 23 January 2025

◆ PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING ◆

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Any advice provided by an employee of the Shire of York on the operation of a written law, or the performance of a function by the Shire of York, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire of York. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire of York should be sought in writing and should make clear the purpose of the request.

Any decisions made at a Meeting can be revoked in accordance with Regulation 10 of the *Local Government* (Administration) Regulations 1996. Therefore, members of the public should not rely on any recommendations in an Agenda or a decision made at a Meeting until formal notification in writing from the Shire of York has been received.

#### Local Government Act 1995

#### Part 1 Introductory Matters

- 1.3. Content and intent
  - (1) This Act provides for a system of local government by
    - (a) providing for the constitution of elected local governments in the State;
    - (b) describing the functions of local governments;
    - (c) providing for the conduct of elections and other polls; and
    - (d) providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.
  - (2) This Act is intended to result in
    - (a) better decision making by local governments;
    - (b) greater community participation in the decisions and affairs of local governments;
    - (c) greater accountability of local governments to their communities; and
    - (d) more efficient and effective local government.

# Part 2 Constitution of Local Government Division 2 Local Governments and Councils of Local Governments

- 2.7 The Role of Council
  - (1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.
  - (2) The council's governing role includes the following
    - (a) overseeing the allocation of the local government's finances and resources;
    - (b) determining the local government's policies;
    - (c) planning strategically for the future of the district;
    - (d) determining the services and facilities to be provided by the local government in the district;
    - (e) selecting the CEO and reviewing the CEO's performance;
    - (f) providing strategic direction to the CEO.
  - (3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles
    - (a) the council's governing role is separate from the CEO's executive role as described in section 5.41:
    - (b) it is important that the council respects that separation.
  - (4) The council must make its decisions
    - (a) on the basis of evidence, on the merits and in accordance with the law; and
    - (b) taking into account the local government's finances and resources.
  - (5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.
  - (6) The council has the other functions given to it under this Act or any other written law.

#### Meetings generally open to the public

- **5.1.** (1) Subject to subsection (2), the following are to be open to members of the public
  - (a) all council meetings; and
  - (b) all meetings of any committee to which a local government power or duty has been delegated.
  - (2) If a meeting is being held by a council or by a committee referred to in subsection (1) (b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following
    - (a) a matter affecting an employee or employees;

- (b) the personal affairs of any person;
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
- (e) a matter that if disclosed, would reveal
  - (i) a trade secret;
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
- (f) a matter that if disclosed, could be reasonably expected to
  - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
  - (ii) endanger the security of the local government's property; or
  - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
- (g) information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
- (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.



## **Policy Statement**

- 1.0 "Public Question Time" will be limited to 15 minutes\*. The Council may exercise a discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted members of the public will be asked to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the Agenda of the next Ordinary Meeting of the Council.
  - \*A minimum of 15 minutes is provided by Regulation 6(1) of the Local Government (Administration) Regulations 1996 (Section 5.24 of the Local Government Act 1995)
- 2.0 Questions may be asked at the Ordinary Council Meeting and any Committee meeting on any matter affecting the Council and the Shire's operations. Questions submitted to Special Meetings of the Council will be restricted to the subject matter of the meeting.
- 3.0 Each questioner will be limited to two (2) questions. Statements or long preamble are not permitted.
- 4.0 People wishing to ask questions will be encouraged to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 10 am on the day of the meeting. This allows for an informed response to be given at the meeting. Oral questions are permitted.
- 5.0 Priority will be given to questions about matters on the agenda for the meeting and which are submitted in accordance with 4.0 above.
- 6.0 Every person who wishes to ask a question must identify themselves and register with a Council Officer immediately prior to the meeting. Subject to 5.0 above questions will be taken in the order in which people register.
- 7.0 Questions containing offensive remarks, reference to the personal affairs or actions of Elected Members or staff, or which relate to confidential matters or legal action will not be accepted. Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
- 8.0 On receipt of a question the Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive Officer may direct the question to a senior technical officer present. If the question requires research, it will be taken on notice.
- 9.0 There will be no debate on the answers to questions.
- 10.0 A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.
- 11.0 Public Question Time guidelines incorporating this policy are being prepared and will include information on the other methods of enquiry that are available to members of the public to obtain information from the Shire.

Adopted 21 October 2013 Amended 17 September 2015 Amended 23 November 2015 Reviewed 24 October 2016 Reviewed 25 November 2019

# PUBLIC QUESTION TIME PROFORMA CONTINUED

# Question(s)

Please ensure that your question complies with the Public Question Time Policy Statement as published in the Council Agenda and stated as per the attached

Name:	
Residential Ad (Required if written	dress: response requested)
Organisation N (If presenting on b	
Council Meeting Date:	Item No. Referred To: (If Applicable)
Write your ques	stion(s) as clearly and concisely as possible – lengthy questions may be paraphrased.
Note:	To provide equal opportunity for all in attendance to ask questions, a limit of two (2) questions at a time from any one person is imposed.

Special Council Meeting Agenda	28 January 2025	
		·
		·
Signature:	Date:	
OFFICE USE ONLY		
Presented Meeting Date:	Item No:	

# **Order Of Business**

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#### 1 OPENING

#### 1.1 Declaration of Opening

### 1.2 Acknowledgement / Disclaimer

The Shire President advises the following:

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

In accordance with Regulations 14I and 14J of the Local Government (Administration) Regulations 1996, notice is given that this meeting is being video and audio recorded to facilitate community participation and for minute-taking purposes. By being present at a meeting, members of the public consent to the possibility that their image and voice may be recorded. Audio recordings are published on the Shire's website following the meeting and may be released upon request to third parties.

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

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

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

#### 1.3 Standing Orders

#### 1.4 Announcement of Visitors

## 1.5 Declarations of Proximity Interest

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

#### 1.6 Declaration of Financial Interests

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

#### 1.7 Disclosure of Interests that may affect Impartiality

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

#### 2 ATTENDANCE

- 2.1 Members
- 2.2 Staff
- 2.3 Apologies
- 2.4 Leave of Absence Previously Approved
- 2.5 Number of People in the Gallery at Commencement of Meeting

#### 3 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.
- 3.1 Written Questions Current Agenda
- 3.2 Public Question Time
- 4 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

#### 5 OFFICER'S REPORTS

# SY003-01/25 MULTIYEAR FUNDING ACQUITTAL - RIVER CONSERVATION SOCIETY INC 2023/24

File Number: 4.7711

Author: Sam Good, Manager Community & Place

Authoriser: Alina Behan, Acting Chief Executive Officer

**Previously before** 

Council:

27 June 2023 (100623)

Disclosure of

Interest:

Nil

Appendices: 1. Acquittal Report U

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

Executive

#### PURPOSE OF REPORT

This report presents the acquittal from the River Conservation Society Inc. (RCSI) for 2023/24, Year One (1) of their current Multiyear Funding Agreement (MFA), for Council's review.

#### **BACKGROUND**

Policy C3 - Community Funding: Grants and Sponsorship and Policy C4 - Sponsorship of Tourism Events provide the parameters for considering applications for Shire financial and in-kind support. Two (2) rounds of sponsorship are opened to the community each year for a minimum four (4) week period. Applications are considered against the criteria contained in Council policies and guidelines and recommendations approved by Council at its next available meeting.

Historically, the Shire has provided support for activities, infrastructure improvements for facilities and funding for events that contribute to the Shire's community, social and economic objectives.

In certain circumstances, where Council sees significant benefit to the community of maintaining support for a project or activity on an on-going basis it may resolve to consider, via the Integrated Planning and Reporting Framework review cycle or the Annual Budget process, inclusion as an MFA.

In both instances, acquittal reporting is a requirement of sponsorship. Dependant on the size, scale and frequency of funding, acquittal reporting detail varies. At minimum acquittal reports must include:

- 1. Key outcomes
- 2. Lessons learned
- 3. Community benefits
- 4. How the Shire was acknowledged
- 5. Budget detailing how the monies were spent

The request for a new MFA for the RCSI was considered by Council at its Special Meeting on Tuesday 27 June 2023 where it resolved (100623):

"That, with regard to The River Conservation Society Inc. - Request for a New Multiyear Funding Agreement 2023-2026, Council:

- 1. Receives the request for multiyear funding from the River Conservation Society Inc., as presented in confidential Appendix 1.
- 2. Requests the Chief Executive Officer to negotiate a multiyear funding agreement with the River Conservation Society Inc. under the following conditions:
  - a. The Agreement will commence on 1 July 2023 and expire on 30 June 2026.
  - b. The amount of sponsorship will be provided in accordance with the table below:

FINANCIAL YEAR	ACTIVITY	FUNDING REQUEST FROM SHIRE OF YORK	PROPOSED PROJECT VALUE (PER ANNUM)	MILESTONE PAYMENTS
2023/24	Revegetation, Weed Control, Crown Reserve R1332, Capacity Building, Educational Workshops & Events	\$12,594	\$70,086	80% July 2023 & 20% October 2023
2024/25	Revegetation, Weed Control, Crown Reserve R1332, Capacity Building, Educational Workshops & Events	\$12,972	\$72,189	80% July 2024 & 20% October 2024
2025/26	Revegetation, Weed Control, Crown Reserve R1332, Capacity Building, Educational Workshops & Events	\$13,361	\$74,354	80% July 2025 & 20% October 2025

- c. Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.
- 3. Authorises the Shire President and the Chief Executive Officer to engross the final agreement.
- 4. Directs the Chief Executive Officer to include the agreed amounts in the 2023/24 2025/26 budget processes."

#### **COMMENTS AND DETAILS**

The following table summarises the RSCI's acquittal for the 2023/24.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
River Conservation	2023/24	\$12,594 ex	Revegetation and Weed Control
Society Inc	MFA Year 1 of 3	GST	Carried out at selected areas from
	Revegetation, weed control, Crown Reserve R1332, capacity building, educational		Ballardong Bridge to the Motocross track and at selected reserves. Revegetation has been undertaken using selected native species. Hollow logs and nest boxes have been installed. Environmental monitoring and weed control is ongoing. Approx 480 hours of in-

#### kind volunteer labour and RCSI workshops & events equipment support. 2. River Walk Trail Weed control has been carried out on both sides of the Avon River. both usina mechanical and chemical methods. The RCSI collaborated with the Shire of York and Department of Fire & Emergency Services to assist with traditional Aboriginal mosaic burning. Revegetation of some areas using selected native species has been undertaken. Hollow logs and nest boxes were installed. Approx 470 hours of in-kind **RCS** volunteer labour and equipment support 3. Guardianship of Crown Reserve R1332 and drainage pond areas on Avon Terrace Weed control has been carried out on both sides of the Avon River. mechanical using both and chemical methods. Approx 1,400 selected native species seedlings were purchased and a community planting day was held in conjunction with the Shire of York and NAIDOC week celebrations. Hollow logs and nest boxes were installed. Environmental monitoring and weed control is ongoing. Approx. 145 hours of in-kind and volunteer labour **RCS** equipment support Capacity Building Existing RCS equipment has been maintained and repaired. New equipment has been purchased to replace or supplement existing RCS weed control equipment. 5. Educational Workshops & Events Informative River Walks were held in collaboration with York Festival, with participation from locals and visitors to York (15 attendees). A workshop was held in conjunction with the YORKids week on how to

## construct & install Insect Hotels (40 attendees) A workshop was held in conjunction with the YORKids week on how to construct and install Insect Hotels (40 attendees) Planting days were held to involve and educate the wider community on the importance of protecting and rehabilitating the natural environment (30 attendees) Planting and educational sessions were held with the York Childcare Centre to foster an interest in the natural environment (10 attendees) A community talk by WA Birdlife "Create a Bird Friendly Garden in Your Backyard" was held at the Environmental Discovery Centre (30 attendees) A workshop on growing and caring for native plants was held in conjunction with York Kids Club (20 attendees) Approx. 105 hours of in-kind volunteer labour was provided to run these workshops & events. **KEY LESSONS LEARNED:** Environmental work can be greatly affected by climatic influences such as an unusually long hot/dry summer and short growing period, which has made it harder to coordinate revegetation projects and overlapping weed control operations.

#### In Summary:

- The RSCI have fulfilled their obligations with all outcomes achieved.
- The total value of activities for the 2023/24 was \$70,086.
- The Shire's contribution of \$12,594 represents 17% of the overall Project value.
- A detailed financial breakdown and photos of activities has been provided and presented in Appendix 1.
- All workshops, presentations and planting events were well attended with a total of approximately 120–150 attendees.
- A total of approximately 1,200 hours of in-kind volunteer labour was provided by RCSI members.
- The RCSI has maintained a healthy membership base of just over 100 with a slight increase over the past year.

#### **OPTIONS**

Council has the following options:

Option 1: Council could choose to accept the acquittal as presented in Appendix 1.

**Option 2:** Council could choose not to accept the acquittal as presented.

**Option 3:** Council could choose to seek further details from the funded organisation.

Option 1 is the recommended option.

#### **IMPLICATIONS TO CONSIDER**

#### Consultative

In preparation of this report:

- 1. Face to face debrief meeting with funded organisation.
- 2. Debrief meetings with Shire Officers.
- 3. Review of received acquittal document.

#### **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**

The financial implications have been detailed earlier in this report and are included in the acquittal report. Council could request more detailed financial reporting and/or audited financial statement from funded organisation. However, this approach would need to be provided as part of a review of the overall community funding program and engagement options to consult with the community identified as part of this process prior to the inclusions being implemented.

#### **Legal and Statutory**

Nil in relation to the receipt of the acquittal.

#### **Risk Related**

Should Council choose not to accept the acquittal, this poses a reputational and compliance risk which is considered moderate and a potential financial risk which is also rated moderate. Regular reporting in accordance with funding agreements and policy requirements including acceptance of acquittals through resolution provides acceptable treatment controls to manage the risks identified.

#### Workforce

Time to review and monitor the acquittal reporting process is managed within existing resources.

#### **VOTING REQUIREMENTS**

**Absolute Majority:** No

#### **RECOMMENDATION**

That, with regard to Multiyear Funding Acquittal - River Conservation Society Inc 2023/24, Council:

1. Accepts the acquittal report from the River Conservation Society Inc., as presented in Appendix 1.



## COMMUNITY FUNDING; GRANTS & SPONSORSHIP **ACQUITTAL FORM**

Please complete this form no later than 90 days following the conclusion of your sponsored event / project and return to the Shire. Please attach an expenditure budget should you need more space than provided below and ensure it is signed by a duly authorised officer of your organisation (i.e. Treasurer, Accountant or Executive Office bearer)

Expenditure receipts are not required however Council can request copies of this expenditure at anytime.

Type of Project Funded(Sporting, Tourism Festival, Community based event/workshop): MULTIYEAR FUNDING AGREEMENT Caring for York's Natural Environment Project Organisation Name (name of group funded): River Conservation Society Inc.

Date funding was granted: 26th September 2023

2023 - 2024 Financial year. Date project was delivered:

Describe the key outcomes of your project: The River Conservation Society were able to fulfill their obligations to: (a) Protect, restore, and enhance the natural environment, with the priority of improving the ecology and enjoyment of the river.

To educate the community on local environmental problems and their solutions. (b)

#### What were the key lessons your organisation learned while delivering the project?

1. Environmental work can be greatly effected by climatic influences such as an unusually long hot/dry summer & short growing period which has made it harder to coordinate revegetation projects & overlapping weed control operations.

How many people benefited from your project? All visitors to York & locals who have used the Avon Walk trail & the walk trails on the Eastern side of the river in York in the last year.

Attendance numbers All workshops, presentations & planting events were well attended. approx. 120 to 150 attendees in total.

Club / Group membership increases (if applicable) We have maintained a health membership of just over 100 with a slight increase.

Community engagement undertaken (school incursions, pre or post event workshops, drop in sessions)

See below, additional information attached.

Other

A community Nest Box workshop to support the York Festival.	
Collaborate with the SoY to host an Insect Hotel building workshop.	
Hold community planting days.	

Hold two tree p	lanting events with the children & staff of the York Child Care Centre
Community pre	sentation by Birdlife WA
How was the Shire	of York acknowledged throughout this project?
☐ Annual report	
☐ Media release	Newsletter, flyers, brochures ☐ Signage
Ŭ Website	∑ Speeches
<b>□Other</b> ×	
Please include copie	es of the relevant promotional material acknowledging the Shire's sponsorship
Did you organisatio	on spend all sponsorship funds granted? If not, why? Yes.
	Please see accompanying Project & Outcomes sheet
Did your club or org	ganisations derive revenue from the sponsorship? No
If yes, what is the de	erived revenue being spent on?
Please list the incon	ne and expenditure relating to your project:

INCOME		AMOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS		
	SUBTOTAL	\$
In Kind Support		
	SUBTOTAL	\$
FUNDING AMOUNT FROM SHIRE OF YORK		\$
TOTAL INCOME		\$

EXPENDITURE	AMOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS	
SUBTOTAL	\$
In Kind Support	
SUBTOTAL	\$
TOTAL EXPENDITURE	\$

#### Declaration

In affixing my name to this form my organisation is making the following declarations:

🖄 We declare to the best of our knowledge that the statements made in this report are true.

🖄 We have recorded and retained original invoices and receipts in accordance with the Funding Agreement. We acknowledge that Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal.

🛮 The information contained within the Statement of Expenditure or Explanation is complete and accurate and does not contain any misleading or fraudulent information.

🛱 Relevant statutes, regulations, by-laws and requirements on any Federal, State or Local Government have been complied with.

Acquittal report duly authorised by:

Name: John Crook & CA

Position Held: Chairperson

Date: 17th September 2024

(must be signed by a duly authorised officer i.e. Treasurer, Chief Executive Officer or similar)



Everyone who loves our little native birds is invited to a \*\*Bird Friendly Garden Presentation\*\* by Bird Life WA. Supported by Shire of York's Caring for York's Natural Environment Project

Date and time: Saturday 25th May 10am. Short general meeting followed by our speaker from Bird Life WA. Then time for morning tea and friendly chat.

Venue: Environmental Discovery Centre on the corner of Glebe and Clifford Streets in York (entry is from Clifford Street)

Cost: a friendly smile 🙂





We have been busy with our environmental work: revegetation along the Avon River thanks to a grant from Wheatbelt Natural Resource Management Inc (thank you Activate the Wheatbelt volunteers and CWA York Western Australia for the delicious lunch ) Rakali Project meetings with Rakali Conservation Project - Northam and Friends of the Dale River and working with Shire of York's Environmental Consultants. Come and join us, volunteers are always warmly welcomed!

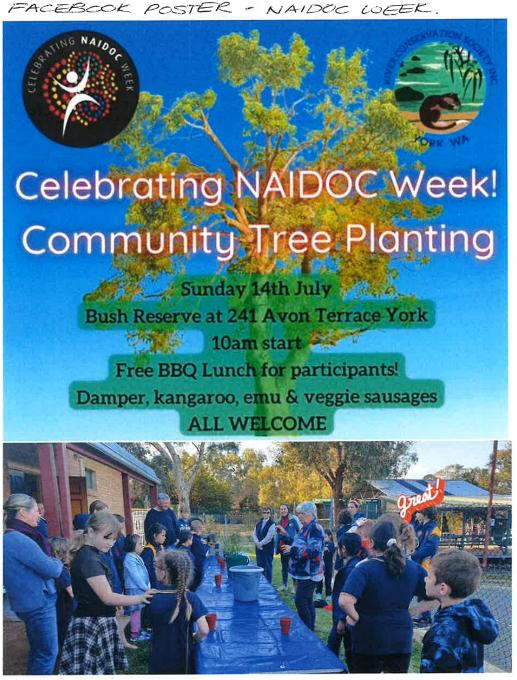


NESTBOX WORKSHOP - FACEBOOK PHOTO/POST.





REVEGETATION SITE - MT. HARDEY RESERVE



KIDS CLUB TALK & PLANTING SEEDLINGS.

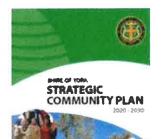


COMMUNITY PLANTING DAY REServe - R1332 - York.

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Take part in this important review and put your environmental views and concerns to the Shire of York. Our Avon River and bushland reserves need YOU to speak for them!



YORK.WA.GOV.AU

# News Story - 2023 MINOR REVIEW – STRATEGIC COMMUNITY PLAN » Shire of...

2023 MINOR REVIEW – STRATEGIC COMMUNITY PLAN Published on Monday, 12 June 2023 at 11:50:10 AM In June 2020, the Shire of York endorsed its Strategic Community Plan 2020-2030 (SCP). The SCP was informed through extensive community ...



WEED CONTROL - Avon River Walk Trail

## YORK FESTIVAL - RIVER WALK GROUP 2003





York River Conservation Society

Published by Maryanne Crook



· 31 May · 🔇

Drop in to our Environmental Discovery Centre, Clifford Street York, anytime between 10am to 1pm Saturday 1st June, to build your own insect hotel. Native bees and wasps need somewhere safe to live and nest so why not build an insect hotel and place this in your garden. Creating and monitoring an insect hotel provides valuable learning opportunities for children. Beneficial native insects are terrific for pollination in veggie gardens and as as pest insect controllers - give them a home in your garden! @followers Shire of York



YORKIDS.



YORKIDS ATTENDEES WITH INSECT HOTELS.







_	Activities	Year O	ne: 2023 ources	- 2024	R	iver Conser	vation Soc ntributions	ciety	Caring for York's N Outcomes	latural Er	vironment	Project - Work Plan a Expenditure Ex. G	nd Outcor	nes		Outcomes
No.	Activity Name	Resource description	Cost of resource (\$ per unit,	No. of units	Total cost (\$ per unit,	Who will fund or provide the resource?	Co- contribution	SOY grant request	What is the expected outcome?	Date Purchased	Supplier	Description Description	Individual Item	Total Activity	Activity Balance	Outcomes Achieved
1	Revegetation and weed control of selected riparian areas from Sallardong Bridge to Moto X		ex GST)	required	ex GST)		(\$ ex GST)	(\$ ex GST)	Revegetate specific areas with suitable native plants to provide food				Expenditure	Expenditure	Dalance	Weed control has been carried out in selected areas on both sides of the Junn
	Ballardong Bridge to Moto X Frack/Red Swamp Road & on RCS Managed Reserves	Native flora seedling of suitable varieties	0.77	3000	2,310.00	SoY		2,310.00	and shelter for native fauna e.g. create a dense moist understorey and groundcover near clean water for	4/10/23 1/11/23	Total Tools J & M / Puma	Gloves	50.00			River, using both mechanical & chemical methods.
		Everlasting Seeds							frogs Provide shelter & nesting material for	8/11/23	York Westgrow Farm Trees	Equipment Fuel Seedlings	453.10			<ol><li>Native seedings have been purchased.</li></ol>
		Fluted Tree Guards-450mm 7x50							native wildlife Suppress weed growth & reduce fire	8/4/24	Trees Mitre10 York	Native Plant Fertilizer	29.73			<ol> <li>Revegetation of some of these areas has been undertaken using selected native speci- to provide food and shelter for native fauna.</li> </ol>
		packs Bamboo Canes - 23-25mm x 750mm 100/bale x 1@ \$38.90							danger Install native fauna habitat both	12/4/24	Maxduty Toodyay	Portion of Weed control equipment - Flail Mower	1,103.12			Hollow loos & nestboxes have been
		Kidney Tray with Shoulder & Waist Strap							natural hollow logs and man-made nest boxes	15/4/24	Westgrow Farm Trees	Seedlings	453.10			installed to provide shelter & breeding habitat for native fauna.  5. Environmental monitoring & weed control
										15/4/24	Lucindas Everlastings	Everlasting Seeds	136.36			continuing in these areas.  6. Approx. 480 hrs of In-kind volunteer labor plus RCS equipment were provided for this
		Biactive Round-up (litres)	17.00	20	340.00	SoY		340.00		15/4/24	Strata Green	Coreflute Tree Guard,50/pack	542.50			activity.
										9/5/24	Nuitrien Ag Solutions	30Lts. Fusilade	637.00			
		Fusilade Forte (litres)	65.00	10	650.00	SoY		650.00		18/6/24	Strata Green	KPB Kidney Tray with Shoulder & Waist Strap	120.25			
		Vigilant Gel 240mls. (1 x Container)	70.00	1	70.00	SoY		70.00		18/6/24	Strata Green	Bamboo Canes, 23-25mm x 750mm,100/bale	35.30			
		Equipment Fuel (litres)  Protective clothing to the value of	1.80 75.00	50	90.00	SoY		90.00		18/6/24	Strata Green	Bamboo Canes 10-12 x 600mm,500/bale Tree Tablets Native,10g/1000pk	59.65			
		Weed Controll Equipment	75.00	<u> </u>	75.00	501		75.00		18/6/24	Strata Green	Treeplanting Mattock-Mini Pick	40.20			
		Weed Controll Equipment								18/6/24	Strata Green	x 2 Bamboo Canes,23-25mm x 750mm,100/bale x 2	70.60			
		Provide informative signage at revegetation sites & protective	150.00	5	750.00	RCS	750.00			18/6/24	Strata Green	Bamboo Canes - 20-22mm x 1800mm 100/bale x 1	90.90			
		herriers if required.								21/6/24	Lori's Fuel	Equipment Fuel	44.44			
		Provide accommodation & refreshments for visiting volunteer	1,000.00	1	1,000.00	RCS & SoY	500.00	500.00								
	Don't delete the tally row)	planters Provide In-kind volunteer labour & equipment Units=hours	47.00	468	21,996.00	RCS	21,996.00	4,035.00						4.035.00	0.00	
2	River Walk Trail weed control - Nest side: Ballardong Bridge to Moto X Track. East side: Swing													4,000.00	0.00	<ol> <li>Weed control has been carried out in selected areas on both sides of the Avon River, using both mechanical &amp; chemical</li> </ol>
	Bridge to Mile Pool.	Blactive Round-up (litres)	17.00	40	680.00	Salv		680.00	Work with the SoY to control							methods.  2. The RCS has collaborated with the Shire
		Fusilade Forte (litres)	65.00	10	650.00	SoY		650.00	weeds along firebreaks and walk trails on Shire controlled land on the west side of the river from the Swing	3/10/23	Fred Hopkins WA	Portion of Weed control equipment - Self Propelled	436.36			York & DFES to assist with Traditional Mosa burning in the river reserve on the east side
		Vigilant Gel 240mls. (1 x Container)	70.00	1	70.00	SoY		70.00	Bridge to the Oliver Battista Motocross Track and on the east side of the river from the Swinn Bridge to	18/1/24	AgWest Northam	SlashMower Chainsaw Chains	78.18			the river to reduce fuel loads & promote regeneration of native flora species.
		Equipment Fuel (litres)	1.80	210	378.00	SoY		378.00	Mile Pool. The aim is to reduce the fuel load on these firehouses and	4/3/24	Puma York	Equipment Fuel	54.05			<ol> <li>Revegetation of some of these areas has been undertaken using selected native speci to provide food and shelter for native fauna.</li> </ol>
		Protective clothing to the value of	75.00	1	75.00	SoY		75.00	provide a clear and inviting walk trail along the river.	12/4/24	Maxduty Toodyay	Portion of Weed control equipment - Flail Mower	396.88			Two planting events along the Avon Walk Trail have been held in conjunction with the
										19/4/24	Repco Midland	Jockey Wheel (equipment repair)	179.09			York Day Care Centre to educate children in the importance of caring for our river & to foster an ongoing interest in the natural
										22/4/24	Mitre10 York	Bolts (equipment repair)	22.82			environment.  5. Hollow lons & manmarie nesthowes have
										22/4/24	Mitre10 York	Nylock Nuts (equipment repair)	6.23			been installed to provide shelter & breeding habitat for native fauna.
										9/5/24	Nuitrien Ag Solutions	30Lts. Fusilade Coreflute Tree	637.00			<ol> <li>Environmental monitoring &amp; weed control continuing in these areas.</li> </ol>
										18/6/24	Strata Green	Guard, 600mm, 50/pk	92.25			<ol> <li>RCS volunteers successfully carried our all required tasks.</li> </ol>
																8. Approx. 470 hrs of In-kind volunteer labou plus RCS equipment were provided for this
																activity.
		Provide In-kind volunteer labour & equipment Units=hours	47.00	468	21,996.00	RCS	21,996.00									
	Don't delete the tally row)							1,853.00						1,902.86	-49.86	Weed control has been carried out using
3	RCS to take on a guardianship roll or Crown Reserve R1332 & the brainage Ponds area on Avon ferrace - see attached map															both mechanical & chemical methods.
	errace - see attached map	Blactive Round-up (litres)	17.00	10	170.00	SoY		170.00	Revegetate specific areas with							Native seedings have been purchased.     The site was ripped ready for planting.
		Fusilade Forte (litres)	65.00	5	325.00	SoY		325.00	suitable native plants to provide food and shelter for native fauna e.g. create a dense moist understorey &	8/11/23	Westgrow Farm Trees	Seedlings	115.50			A community planting day was held in conjunction with the Shire of York NAIDOC
		Vigilant Gel 240mls. (1 x Container)	70.00	1	70.00	SoY		70.00	frogs	15/4/24	Westgrow Farm Trees Nuitrien Ag	Seedlings	115.50			week celebrations to revegetate this areas wi approx. 1,400 selected native seedlings being to provide food and shelter for native fauna.
		Equipment Fuel (litres)  Protective clothing to the value of	1.80 75.00	75	135.00 75.00	SoY		135.00 75.00	native wildlife	9/5/24	Solutions Sawyers Convenience	4Lts. Fusilade Equipment Fuel	196.00			(35 attendees)  5. Hollow logs & nestboxes have been
			75.00		75.00	801			Suppress weed growth & reduce fire danger	205/24		Equipment Foot	60.70			<ol> <li>Hollow logs &amp; nestboxes have been installed to provide shelter &amp; breeding habita for native fauna.</li> </ol>
		Native flora seedlings of suitable varieties	0.77	300	231.00	SoY		231.00	Install native fauna habitat both natural hollow logs & man-made nest boxes	13/6/24	The Re-Cyc-Ology Project	Nest Box Coreflute Tree	330.00			Signage has been installed.     Environmental monitoring & weed control
										18/6/24	Strata Green	Guard, Tabbed, 50/pk  Coreflute Tree Guard, 50/pack	78.80			continuing in these areas.  8. RCS volunteers successfully carried out a
										10/0/24	Strata Green	Coverince Tree Guard, surpack	77.50			required tasks. 9. Approx. 145 hrs of In-kind volunteer labou plus RCS equipment were provided for this
																activity.
		Provide In-kind volunteer labour & equipment Units=hours	47.00	150	7,050.00	RCS	7,050.00									
	Don't delete the falls must							1,006.00						002.20	23.72	
4	Capacity Building: Maintenance & upgrading of weed							1,000.00						502.20	23.72	Existing RCS equipment has been maintained & repaired.
		Equipment maintenance, repairs, replacements & upgrades.	3,000.00	1	3,000.00	RCS & SoY	500.00	2,500.00	Allow the RCS to provide & maintain appropriate equipment in a serviceable & safe condition for our volunteers to use to continue to protect and enhance the natural	3/10/23	Fred Hopkins WA	Portion of Self Propelled Stash/Mower	1,563.64			New equipment has been purchased to replace or supplement exiting RCS weed control equipment.
	o enable our ageing volunteer								volunteers to use to continue to protect and enhance the natural environment.	26/3/24	Sydney Tools	Post Hole Digger	436.36			control equipment.
	nanagement of riparian zones of the Avon River, its tributaries & RCS reserves in the Shire of York	Weed Controll Equipment								12/4/24	Maxduty Toodyay	Portion of Weed control equipment - Flail Mower	500.00			
	Don't delete the tally row)							2,500.00						2,500.00	0.00	Informative River Walks were held in
5	Educational Workshops & Events	To hold one major educational event and/or workshop at the Environmental Discovery	2,000.00	1	2,000.00	SoY		2,000.00	To engage and inform the York	30/9/23	Recycology	Nest Box Workshop	1,632.50			collaboration with the York Festival, with strong participation by the York community 8
		Centre	2,000.00	1	2,000.00	007		2,000.00	community, school children and visitors, on the problems facing the local York environment, and provide	30/9/23	Recycology	Nest Box Workshop  Refreshments for Nest Box  Workshop	1,632.50			visitors to York. (15 attendees)
		To hold one small educational event and/or workshop at the Environmental Discounty Centre	1,200.00	1	1,200.00	SoY		1,200.00	information and practical solutions To engage & collaborate with experts & academics & other environmental			snop	20.00			well-attended community workshop was held on constructing & installing nest boxes for native fauna. (25 attendees)
		Discovery Centre Provide In-kind volunteer labour &							groups to exchange information & knowledge	31/5/24	Mitre10 York The Re-Cyc-Ology	Yorkids Insect Hotels  1 Large Vert. front entry Nest	44.09			<ol> <li>A well-attended workshop was held in conjunction with Yorkida week on the construction &amp; installation of Insect Hotels. (-</li> </ol>
		equipment Units=hours	47.00	100	4,700.00	RCS	4,700.00		To attract visitors to York.	13/6/24	The Re-Cyc-Ology Project The Re-Cyc-Ology	1 Large Vert. front entry Nest Box 2 Small Vert. front entry Nest	195.00			attendees)
		Public Nest Box installation Day	ļ	ļ						13/6/24	Project The Re-Cyc-Ology	Box 2 Very Small. Vert. front entry	270.00			<ul> <li>educate the wider community on the importance of protecting &amp; rehabilitating the natural environment. (30 attendees)</li> </ul>
				<del> </del>	<b> </b>					13/6/24	Project The Re-Cyc-Ology Project	Nest Box	190.00			Planting & educational sessions were held with the York Child Care Centre to foster an
				ļ	ļ					13/6/24	The Re-Cyc-Ology	nest boxes  Nest Box delivery	300.00			with the York Child Care Centre to foster an interest in the natural environment. (10 attendees)
				ļ	<b></b>					13/6/24	Project The Re-Cyc-Ology Project	1 Large Hor. front entry Nest Box	100.00			A community talk by Brendan Kinsella (W Birdlife) "Create a Bird Friendly Garden in yo
				ļ								Brendan Kinsella Create a				Backyard" was well-attended at the EDC. ( attendees)
										20/6/24	Birdlife WA	Bird Friendly Garden in your Backyard Workshop	227.27			<ol> <li>A workshop on growing &amp; caring for native plants was held in conjunction with the York Kids Club</li> </ol>
																(20 attendees)
																<ol> <li>RCS volunteers successfully carried out all required tasks.</li> </ol>
			ļ	<b></b>												Approx. 105 hrs of In-kind volunteer labor, were provided for this activity.
	Don't delete the tally row)			Tetal	\$70 ACA	Sub-Total	57 402 00	3,200.00						3,173.86	26.14	
	Don't delete the tally row)			Total		Sub-Total value of project Payme	in 2023-2024	\$,200.00 \$12,594.00 \$70,086						3,173.86 \$12,594.00	26.14 \$0.00	

# SY004-01/25 MULTIYEAR FUNDING ACQUITTAL - WHEATBELT ARTS & EVENTS INC 2024/25

File Number: 4.7711

Author: Sam Good, Manager Community & Place

Authoriser: Alina Behan, Acting Chief Executive Officer

Previously before 27 June 2023 (100623) Council: 23 May 2023 (090523)

Disclosure of

Interest:

Nil

Appendices: 1. Acquittal Report 4

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

Executive

#### **PURPOSE OF REPORT**

This report presents the acquittal from Wheatbelt Arts & Events Inc. (WAEI) for the delivery of York Festival in 2024/25 (Year Two (2) of their current Multiyear Funding Agreement (MFA)) for Council's review.

#### **BACKGROUND**

Policy C3 - Community Funding: Grants and Sponsorship and Policy C4 - Sponsorship of Tourism Events provide the parameters for considering applications for Shire financial and in-kind support. Two (2) rounds of sponsorship are opened to the community each year for a minimum four (4) week period. Applications are considered against the criteria contained in Council policies and guidelines and recommendations approved by Council at its next available meeting.

Historically, the Shire has provided support for activities, infrastructure improvements for facilities and funding for events that contribute to the Shire's community, social and economic objectives.

In certain circumstances, where Council sees significant benefit to the community of maintaining support for a project or activity on an on-going basis it may resolve to consider, via the Integrated Planning and Reporting Framework review cycle or the Annual Budget process, inclusion as an MFA.

In both instances, acquittal reporting is a requirement of sponsorship. Dependant on the size, scale and frequency of funding, acquittal reporting detail varies. At minimum acquittal reports must include:

- 1. Key outcomes
- 2. Lessons learned
- 3. Community benefits
- 4. How the Shire was acknowledged
- 5. Budget detailing how the monies were spent

The request for a new MFA for WAEI was considered by Council at its Ordinary Meeting on Tuesday 23 May 2023 where it resolved (090523):

"That, with regard to the Wheatbelt Arts & Events Inc - Request for a New Multiyear Funding Agreement 2023-2026, Council:

1. Receives the request for multiyear funding from Wheatbelt Arts & Events Inc for the York Festival, as presented in confidential Appendix 1.

- 2. Requests the Chief Executive Officer to negotiate a multiyear funding agreement with Wheatbelt Arts & Events Inc under the following conditions:
  - a. The Agreement will commence on 1 July 2023 and expire on 30 June 2026.
  - b. The amount of sponsorship will be provided in accordance with the table below:

FY	ACTIVITY	REQUEST	PROPOSED (PER ANNUM)	MILESTONE PAYMENTS
2023/24	2023 Festival to be held in September 2023	\$55,000	\$28,500	80% July 2023 & 20% October 2023
2024/25	2024 Festival to be held in September 2024	\$55,000	\$28,500	80% July 2024 & 20% October 2024
2025/26	2025 Festival to be held in September 2025	\$55,000	\$28,500	80% July 2025 & 20% October 2025

- c. Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.
- 3. Authorises the Shire President and the Chief Executive Officer to engross the final agreement.
- 4. Directs the Chief Executive Officer to include the agreed amounts in the 2023/24 2025/26 budget processes."

#### **COMMENTS AND DETAILS**

The following table summarises WAEI's acquittal for 2024/25.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY	
Wheatbelt Arts & Events Inc	2024/25 MFA Year 2 of 3 Delivery of annual York	\$28,500 ex GST	In 2024 WAEI were successful in securing additional funding through Festivals Australia enabling organisers to present WA Opera's 'Wundig wer Wilura'.	
	Festival	restivai		Attendees across all events is estimated at 15,700.
			Contributing an estimated \$3.8 million in economic benefit to the town.	
			Local participation has grown from 37% to 49% in two (2) years.	
			WAEI continue to build on relationships with the Noongar community. The WAEI Management Committee now includes Noongar Elder, Dennis Kickett (Vice President) and Michelle Kickett.	
			WAEI continue to work with the River Conservation Society and utilise local businesses, venues, community groups and not-for-profit organisations	

to help deliver the Festival's program of events.  • The Shire was acknowledged in social media posts, media releases, the Festival's printed program, posters, roadside banners, e-newsletters, on the Festival website, in opening speeches at the opera and in video advertising shown at cinemas and shared on social media promoting Wundig wer Wilura.
KEY LESSONS LEARNED
<ul> <li>Interest in First Nations culture is growing, as evidenced by the 400+ who attended Wundig wer Wilura.</li> </ul>
Overall box office revenue was lower than anticipated. A new ticketing system was trialled, based on day/weekend passes with mixed results.

#### In Summary:

- WAEI receive a total of \$28,500 in funding from the Shire of York annually towards the delivery of the York Festival. Funding from the Shire represents less than 8% of the total event budget.
- WAEI's Festival Director, Committee members and volunteers provide in-kind support to the value of \$61,539.
- Approximately \$25,000 was derived from box office sales and was invested back into delivery
  of the events.
- Shire funding is put towards insurances, artists fees, travel and accommodation, operational
  costs (licensing, staging), staffing, marketing and PR. All funds were expended. A basic
  breakdown of expenses and copies of relevant promotional material acknowledging the
  Shire's sponsorship is included in their Acquittal Report and is presented in Appendix 1.

#### **OPTIONS**

Council has the following options:

Option 1: Council could choose to accept the acquittal as presented in Appendix 1.

**Option 2:** Council could choose not to accept the acquittal as presented.

Option 3: Council could choose to seek further details from the funded organisation.

Option 1 is the recommended option.

#### **IMPLICATIONS TO CONSIDER**

#### Consultative

In preparation of this report:

- 1. Face to face debrief meeting with funded organisation.
- 2. Debrief meetings with Shire Officers.
- 3. Review of received acquittal document.

### **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 2: Driving the York Economy Forward

To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.

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**

The financial implications have been detailed earlier in this report and are included in the acquittal report. Council could request more detailed financial reporting and/or audited financial statement from funded organisation. However, this approach would need to be provided as part of a review of the overall community funding program and engagement options to consult with the community identified as part of this process prior to the inclusions being implemented.

### **Legal and Statutory**

Nil in relation to the receipt of the acquittal.

### **Risk Related**

Should Council choose not to accept the acquittal, this poses a reputational and compliance risk which is considered moderate and a potential financial risk which is also rated moderate. Regular reporting in accordance with funding agreements and policy requirements including acceptance of acquittals through resolution provides acceptable treatment controls to manage the risks identified.

### Workforce

Time to review and monitor the acquittal reporting process is managed within existing resources.

### **VOTING REQUIREMENTS**

Absolute Majority: No

### RECOMMENDATION

That, with regard to the Multiyear Funding Acquittal - Wheatbelt Arts & Events Inc 2024/25, Council:

1. Accepts the acquittal report from Wheatbelt Arts & Events Inc., as presented in Appendix 1.



### **ACQUITTAL REPORT**

Please complete this form no later than 90 days following the conclusion of your sponsored event / project and return to the Shire.

Please attach expenditure budget if you require more space than provided below and ensure it is signed by a duly authorised officer of your organisation (i.e. Treasurer, Accountant or Executive Office bearer)

Expenditure receipts are not required however Council can request copies of this expenditure at any time.

Type of Project Funded: Tourism Festival

Organisation Name (name of group funded): Wheatbelt Arts & Events Inc

Date funding was granted: 2023

Date project was delivered: 2023-24

### Describe the key outcomes of your project:

2024 was an opportunity for us to recover from the funding challenges experienced in 2023. We applied for and were successful in securing funding of \$100,000 from Festivals Australia which enabled us to present WA Opera's 'Wundig wer Wilura' a concert version of the opera based on York's Two Mountains story. In addition, funding support was provided Lotterywest and DLGSCi. The festival program attracted over 15,700 attendees who contributed a total economic benefit of ~\$3.8million to the town, excluding direct expenditure by the Festival itself. This means the multiplier for the Shire of York's \$28,500, was 133 times.

### What were the key lessons your organisation learned while delivering the project?

Interest in First Nations culture is growing, evidenced by the 400+ who attended Wundig wer Wilura, which opened with a smoking ceremony and welcome to country. Over 100 complementary passes were taken up by members of the Noongar community to attend Wundig wer Wilura. All elected councillors were invited to the opening of Wundig wer Wilura. We were pleased to see one councillor attend the opening as well as other Festival events.

Overall box office revenue was lower than anticipated. This year we trialled (with mixed success) a new ticketing model based on day / weekend passes, as well as one-off ticketing for the opening event. Locals were able to purchase at a discounted price. This almost certainly led to increased local participation which grew from 37% in 2022 to 49% in 2024, demonstrating the growing number of people enjoying the festival's program.

### How many people benefited from your project?

Total attendees at all events estimated at 15,700. Because of the new ticketing model, the number of returning visitors increased from 25% in 2023 to 71% in 2024. 49% of attendees were from the local areas.

Club / Group membership increases (if applicable): N/A

Community engagement undertaken (school incursions, pre or post event workshops, drop in sessions): We worked extensively with the Noongar community and our management committee now includes Dennis Kickett (Vice President) and Michelle Kickett. We also work with the York River Conservation Society to deliver elements of the program and utilise Trinity Church, RCS, CWA, the Imperial Hotel and The Rookery as venues for the festival program

### How was the Shire of York acknowledged throughout this project?

Annual Report	N/A	F
Social Media	Yes	The Shire was acknowledged in social media posts
Letters to Supporters	N/A	
Media Release	Yes	The Shire was acknowledged in media releases.
Newsletters, Flyers, posters	Yes	The Shire logo was included in the printed program (15000 distributed in Perth), posters, roadside banners and in enewsletters sent during this period.
Signage	Yes	The Shire logo was included in roadside banners x 7
Website	Yes	The Shire logo is on every page of the festival website.
Speeches	Yes	The Shire of York was thanked in speeches at the opening of Wundig wer Wilura
Other		The Shire logo was included in the video screened at cinemas and shared on social media promoting the opening event Wundig wer Wilura

Please include copies of the relevant promotional material acknowledging the Shire's sponsorship – see end of document.

Did your organisation spend all sponsorship funds granted? If not, why? YES

Did your club or organisations derive revenue from the sponsorship? ~\$25,000 was derived from box office revenue.

If yes, what is the derived revenue being spent on? Revenue was invested into delivery of events. Please list the income and expenditure relating to your project:

INCOME AMOUNT (\$)

DLGSCI RACIP 2024	\$59,765
Festivals Australia	100,000
Opera WA	46,579
Corporate Sponsors	47,750
Box Office	25,703
WAEi	9,516
Lotterywest	44,750
SUBTOTAL	362,563
In Kind Support – Festival Director, committee members, volunteers	61,539
SUBTOTAL	\$61,539
FUNDING AMOUNT FROM SHIRE OF YORK	\$28,500
TOTAL INCOME (excl in kind)	\$362,563

EXPENDITURE	AMOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS	
Admin (inc insurance). (SOY \$1,000)	5019
Production crew costs (\$5,000)	49686
Travel and Accommodation (SOY \$8,000)	20,817
Operational costs (artists fees, staging, licenses etc). (SOY \$6,500)	234,528
Marketing & PR (SOY \$8,000)	49,800
Security	2412
SUBTOTAL	362,262
In Kind Support – Festival Director , committee members, volunteers	\$61,539

SUBTOTAL	61,539
TOTAL EXPENDITURE (excl IN Kind)	362,262

### Declaration

In affixing my name to this form my organisation is making the following declarations:

- We declare to the best of our knowledge that the statements made in this report are true.
- We have recorded and retained original invoices and receipts in accordance with the Funding Agreement. We acknowledge that Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal.
- X The information contained within the Statement of Expenditure or Explanation is complete and accurate and does not contain any misleading or fraudulent information.
- X Relevant statutes, regulations, by-laws and requirements on any Federal, State or Local Government have been complied with.

### Acquittal report duly authorised by:

Name: <u>JENNY GARROUN.</u> Position Held: PRESIDENT

(must be signed by a duly authorised officer i.e. Treasurer, Chief Executive Officer or similar)

Date: 30/12/2024

### Copies of the relevant promotional material acknowledging the Shire's sponsorship

- Media report prepared by marketing consultant's DB Publicity outlining media coverage achieved for 2024 York Festival.
- Artwork for program for 2024 York Festival;
- Artwork for roadside banners
- Photo of polewraps installed on Avon Tce

### Below L-R

- Closing credit for video advertising Wundig wer Wilura at metropolitan cinemas
- Poster for Wundig wer Wilura
- Artwork for Have a Go News advertisement
- Screenshot of review on SeeSaw magazine's facebook page
- Screenshot of sponsors page of York Festival website

Screenshot of acknowledgement of sponsors of Festival's Facebook page



















### perth now













### STM LOVES:

## YORK FESTIVAL If you're looking for a weekend escape or even a day trip, the 10-day York Festival is a great time to head to the historic town. This year includes a program of music curated by the Perth International Jazz Festival, including Perth guitarist and composer Dan Garner, soulful vocalist Holli Scott and many more. Folk singer Melody Pool will also perform as part of her international tour showcasing her latest single, Changing, The gigs will take place at The Rookery and the Imperial Homestead in York, alongside workshops, walks, tours and theatre and dance events, as well as a performance of WA Opera's Wundig Wer Wilura. The festival runs September 20-29. See yorkfestival.com.au for details.











Situated 97 kilometres east of Perth. York is the oldes inland town in Western Australia housing some of WA's b preserved heritage architectures.

The York Festival is an annual two-week arts festival taking place each spring in the historic town of York, Ballardong Noongar country.

The festival celebrates community and cultivates creati by featuring arts and crafts, theatre, dance, music, storytelling, family workshops and activities and more.

This year, they've expanded the festival into Autumn tweekend long writers event.













### YORK FESTIVAL Media Report (27 media items)

Friday, 4 October 2024, 5:09 PM

(27 media items)

### York Festival Kicks Off For 2024

The Music · Madeleine Mitchell · Internet · 21 Sep 2024, 8:57 am

York Festival, a two-weekend celebration of music, theatre, and community, returns to the historic Wheatbelt town this weekend. York YouTube/The York Festival Friday night signals the beginning of this yea...

### **Continue reading**

### MOVING MOUNTAINS FOR NOONGAR OPERA

PerthNow Western Suburbs · Tanya Macnaughton · Newspaper · 19 Sep 2024, 12:00 am

... opera is based on Wongborel (Mt Brown) and Walwalling (Mt Bakewell). Sung in Noongar with English surtitles, the WA Opera production went on to garner rave reviews during its Perth Festival 2024 season...

### View PDF Read full text

### Williams and Guy Ghouse

The West Australian · External media · 14 Sep 2024, 2:00 AM

The first reading of Noongar opera Wundig Wer Wilura, written and composed by Gina Williams and Guy Ghouse, happened in the kitchen of an Airbnb in York, and will return to open York Festival 2024.

### **Continue reading**

Triple M Wheatbelt · External media · 09 Sep 2024, 12:00 AM

### There's plenty to see and do at the York Festival this spring



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Have-a-Go News · Allen Newton · Newspaper · 06 Sep 2024, 12:00 am

ORGANISING the York **Festival** is like juggling elephants, according to festival director Jenny Garroun. Jenny founded the festival in 2014, but back then it was a different experience. It has evolved from a...

View PDF Read full text

### Uncovering York Festival's exciting 2024 program

https://xpressmag.com.au/author/braydenedwards/ · External media · 05 Sep 2024, 11:49 AM

York Festival returns for its eighth year this month, bringing a vibrant program of music, theatre, family activities and workshops [...]

### **Continue reading**

### Discover York: Celebrate Culture and Community at the York Festival 2024

Weekend Notes · Internet · 01 Sep 2024, 10:34 pm

... w Fri 20 Sep 2024 - Sun 29 Sep 2024 York, Western Australia's oldest inland town, is excited to announce the return of the York Festival, taking place in the first week of the Spring school holidays fr...

### **Continue reading**

### STM LOVES: Bistro Guillaume champagne dinner, York Festival, Sex Therapy podcast and **Perfect Stranger**

**Busselton Dunsborough Times** • Katherine Fleming • Internet • 01 Sep 2024, 4:04 am

York Festival If you're looking for a weekend escape or even a day trip, the ten days of York Festival is a great time to head to the historic town. This year includes a program of music curated by the Pert...

### **Continue reading**

### STM LOVES: Bistro Guillaume champagne dinner, York Festival, Sex Therapy podcast and **Perfect Stranger**

West Australian · Katherine Fleming · Internet · 01 Sep 2024, 4:01 am

If you're looking for a weekend escape or even a day trip, the ten days of York Festival is a great time to head to the historic town. This year includes a program of **music** curated by the **Perth** Internationa...



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### **Continue reading**

### There's plenty to see and do at the York Festival this spring

Have-a-Go News · Aften Newton · Newspaper · 01 Sep 2024, 12:00 am

ORGANISING the York Festival is like juggling elephants, according to festival director Jenny Garroun. Jenny founded the festival in 2014, but back then it was a different experience. It has evolved from a...

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### **STM LOVES**

Sunday Times · Newspaper · 01 Sep 2024, 12:00 am

... store at Carousel Shopping Centre. It's been a long time coming, after the brand was founded in 2014 and quickly became a favourite in the fashion landscape. Welcome to Perth! JILYA Psychologist, Nyama...

View PDF Read full text

### Setting the scene for the York Festival

The West Australian · External media · 24 Aug 2024, 9:58 AM

Will Yeoman previews a regional event

**Continue reading** 

### Jazz is back in York!

Have a Go News · Internet · 16 Aug 2024, 1:57 pm

The York Festival is proud to announce the musical return of the Jazz Program to York, over the two weekends of the 2024 York **Festival**. This year's program, curated by **Perth International** Jazz **Festival** , w...

### **Continue reading**

### WA's oldest inland town springs to life as York Festival returns

XPress Magazine · Internet · 06 Aug 2024, 3:34 pm



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York Festival is set to return this spring, bringing a vibrant program of music, theatre, family activities and workshops to the historic Wheatbelt town from Friday, September 20 to Sunday, September 29.No...

### **Continue reading**

### Celebrate Culture and Community at the York Festival 2024

**Have a Go News**  $\cdot$  External media  $\cdot$  01 Aug 2024, 12:00 AM

York, Western Australia's oldest inland town, is excited to announce the return of the York Festival, taking place in the first week of the Spring school holidays from 20 to 29 September, 2024. This year's festival promises an enriching blend of music, theatre, family activities and workshops, set against the backdrop of York's stunning historical landscape.

### **Continue reading**



CurtinFM · External media · 10 Sep 2024, 12:00 AM

### Celebrate Culture and Community at the York Festival 2024

Have a Go News · Internet · 01 Aug 2024, 1:33 pm

York, Western Australia's oldest inland town, is excited to announce the return of the York Festival, taking place in the first week of the Spring school holidays from 20 to 29 September, 2024. This year's ...

### **Continue reading**

### The York Festival 2024 - RTRFM

https://www.facebook.com/RTRFM/ · External media · 06 Apr 2024, 4:20 AM

Situated 97 kilometres east of Perth. York is the oldest inland town in Western Australia housing some of WA's best-preserved heritage architectures. The York Festival is an annual two-week arts festival taking place each spring in the historic town of York, on Ballardong Noongar country. The festival celebrates community and cultivates creativity by featuring arts [...]

### **Continue reading**



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### © Competition

6PR · External media ·

### **Events**

Seesaw Mag · External media ·

Your complete guide to what's on in Perth and around Western Australia. Check out shows, gigs, exhibitions and other events and things to do or use ... Continue reading "Events"

### **Continue reading**

### Ĉ Localista - Australia's largest lifestyle & travel network

Scoop Digital (Localista) · External media ·

### **Continue reading**

### Perth International Jazz Festival | York Festival

Destination Perth · External media ·

The York Festival is proud to announce the musical return of the Jazz Program to York, over the two weekends of the 2024 York Festival. This year's program, curated by Perth International Jazz Festival, will feature an exceptional lineup of talent, including Perth-based guitarist and composer Dan Garner, stunning and soulful vocalist Holli Scott, horn extraordinaire Ricki Malet, and York's own local treasure, Simon Charles, plus many more, including modern classical group, the Silver Sands Guitar Quartet and a rare performance from The Stromatolites.

### **Continue reading**

### The York Festival, Western Australia, Trinity church, York (WA) - Saturday, 28 Sep 2024

Australian Music Centre · External media ·

Presented by The York Festival The Silver Sands Guitar Quartet features four acclaimed virtuosi (Jonathan Paget, Ingrid Riollot, Ethan Dorrian, Craig Lake), who perform dynamic classical music with a cross-over

### **Continue reading**



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### **⊘** What's on around Perth this week - Perth is OK!

Perth Is OK · External media ·

A weekly round-up of all there is to do in and around Perth, from festivals and markets to shows and new openings.

### **Continue reading**

### York Festival 2024 - York - Eventfinda

Eventfinda · External media ·

York Festival 2024, Something for everyone at this years festival AND ..., Avon Pioneer Park, York, Western Australia, 20 September 2024 - 29 September 202

### **Continue reading**

### York Festival 2024 - Perth is OK!

Perth Is OK · External media ·

The ultimate local's guide to Perth, Western Australia. A one-stop-shop for everything to eat, drink, go, see and do in Perth and beyond.

### **Continue reading**

### Perth International Jazz Festival Curates an Elegant Jazz Program for the 2024 York **Festival - Fabric Quarterly**

Fabric Quarterly · External media ·

The York Festival is proud to announce the musical return of the Jazz Program to York, over the two weekends of the 2024 York Festival. This year's program, curated by ...

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### SY005-01/25 MULTIYEAR FUNDING ACQUITTAL - YORK AGRICULTURAL SOCIETY INC 2024/25

File Number: 4.7711

Author: Sam Good, Manager Community & Place

Authoriser: Alina Behan, Acting Chief Executive Officer

Previously before

Council:

6 August 2024 (010824)

Disclosure of

Interest:

Nil

Appendices: 1. Acquittal Report <u>U</u>

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

Executive

### **PURPOSE OF REPORT**

This report presents the acquittal from York Agricultural Society Inc (YASI) for 2024/25, Year One (1) of their current Multiyear Funding Agreement (MFA), for Council's review.

### **BACKGROUND**

Policy C3 - Community Funding: Grants and Sponsorship and Policy C4 - Sponsorship of Tourism Events provide the parameters for considering applications for Shire financial and in-kind support. Two (2) rounds of sponsorship are opened to the community each year for a minimum four (4) week period. Applications are considered against the criteria contained in Council policies and guidelines and recommendations approved by Council at its next available meeting.

Historically, the Shire has provided support for activities, infrastructure improvements for facilities and funding for events that contribute to the Shire's community, social and economic objectives.

In certain circumstances, where Council sees significant benefit to the community of maintaining support for a project or activity on an on-going basis it may resolve to consider, via the Integrated Planning and Reporting Framework review cycle or the Annual Budget process, inclusion as an MFA.

In both instances, acquittal reporting is a requirement of sponsorship. Dependant on the size, scale and frequency of funding, acquittal reporting detail varies. At minimum acquittal reports must include:

- 1. Key outcomes
- Lessons learned
- 3. Community benefits
- 4. How the Shire was acknowledged
- 5. Budget detailing how the monies were spent

The request for a new MFA for the YASI was considered by Council at its Special Meeting on Tuesday 6 August 2024, where it resolved (010824):

"That, with regard to the Request for new Multi-Year Funding Agreement - York Agricultural Society, Council:

1. Receives the request for multi-year funding from the York Agricultural Society, as presented in confidential Appendix 1.

- 2. Requests the Chief Executive Officer to negotiate a multi-year funding agreement with the York Agricultural Society under the following conditions:
  - a. The Agreement will commence on 1 July 2024 and expire on 30 June 2027.
  - b. The amount of sponsorship will be provided in accordance with the table below:

FINANCIAL YEAR	SPONSORSHIP	FIRST PROGRESS PAYMENT (80%)	FINAL PAYMENT ON ACQUITTAL (20%)
2024/25	\$18,300 ex GST	August 2024	1 June 2025 or earlier upon successful acquittal
2025/26	\$19,215 ex GST	July 2025	1 June 2026 or earlier upon successful acquittal
2026/27	\$20,175 ex GST	July 2026	1 June 2027 or earlier upon successful acquittal

- c. Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.
- d. That the agreement acknowledges the intent to upgrade the power supply at the Forrest Oval Precinct during the life of the agreement which will result in a renegotiation of the multi-year funding agreement.
- 3. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the multi-year funding agreement prior to signing.
- 4. Authorises the Shire President and Chief Executive Officer to engross the final multiyear funding agreement.
- 5. Directs the Chief Executive Officer to include the above agreed amounts in the 2024/25 2026/27 budgeting process, subject to the renegotiation of the agreement in future years in accordance with point 2d."

### **COMMENTS AND DETAILS**

The following table summarises the YASI's Acquittal for the 2024/25.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
York Agricultural Society Inc	Inc MFA Year 1 of 3	\$18,300 ex GST	<ul> <li>The York Show was held on 7 September 2024. It was one of the biggest on record with 6,500 attendees.</li> </ul>
	Sponsorship of the annual York Show		Wet weather conditions prior to the event meant equestrian events were moved to the York School Oval.
			Approval of the YRCC's liquor license protection order two (2) days prior to Show Day and the readiness of the Bowling Club to step in at short notice to manage the bar and function areas was an unexpected bonus and a testament to community stepping up to ensure a successful Show.

A new layout with stalls arranged around a central agricultural machinery display worked well.		
• The scarecrow competition ran again in 2024.		
KEY LESSONS LEARNED:		
The volunteering and support for the Show is still very strong and growing.		
<ul> <li>Extra rubbish bins and portable toilets, plus an additional cleaner on rotation to keep up with toilet cleaning should be considered for the 2025 show.</li> </ul>		

### In Summary:

- The YASI continues to meet its key objectives of providing a York based, community event that promotes York's agricultural community, businesses, not-for-profit organisations, local community crafts, produce, art and school displays.
- The Shire is acknowledged in social media posts, in media releases, on the website, during opening speeches and in the Show Guide (booklet).
- Council invested a total of \$18,300 in funding to support the delivery of the 2024 York Show.
   Shire funding specifically pays for the fireworks display and the hire of power equipment (generators, technicians, fuel, leads etc). The YASI have provided a breakdown of expenses and supporting documents. This is presented in Appendix 1 and is summarised below:
  - o Cardile International Fireworks \$8,243
  - Matrix Productions (Generators, cables/leads, technicians, distribution boards) -\$9,526
  - Marquee Magic (Marquees, tables, umbrellas, chairs) \$531
- Following discussion with the YASI's Secretary and Treasurer to clarify the inclusion of marquee hire, it has been determined that this is not a claimable expense in accordance with the current MFA. Officers recommend Council approve expenses to the value of \$17,769, and deduct the balance of \$531 for marquee hire, from the final milestone payment of 20%.

### **OPTIONS**

Council has the following options:

Option 1: Council could choose to accept the acquittal as presented in Appendix 1.

Option 2: Council could choose not to accept the acquittal as presented.

**Option 3:** Council could choose to seek further details from the funded organisation.

Option 1 is the recommended option.

### **IMPLICATIONS TO CONSIDER**

### Consultative

In preparation of this report:

- 1. Meeting/discussions with funded organisation.
- 2. Debrief meetings with the Shire Events Team.
- 3. Review of received acquittal document.

### **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 2: Driving the York Economy Forward

To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.

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**

The financial implications have been detailed earlier in this report and are included in the acquittal report. Council could request more detailed financial reporting and/or audited financial statement from funded organisation. However, this approach would need to be provided as part of a review of the overall community funding program and engagement options to consult with the community identified as part of this process prior to the inclusions being implemented.

### **Legal and Statutory**

Nil in relation to the receipt of the acquittal.

### **Risk Related**

Should Council choose not to accept the acquittal, this poses a reputational and compliance risk which is considered moderate and a potential financial risk which is also rated moderate. Regular reporting in accordance with funding agreements and policy requirements including acceptance of acquittals through resolution provides acceptable treatment controls to manage the risks identified.

### Workforce

Time to review and monitor the acquittal reporting process is managed within existing resources.

### **VOTING REQUIREMENTS**

Absolute Majority: No

### **RECOMMENDATION**

That, with regard to Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25, Council:

- 1. Accepts the acquittal report from the York Agricultural Society Inc, as presented in Appendix 1.
- 2. Notes the total value of funding for the York Agricultural Society Inc for 2024/25 is reduced to \$17,769 based on actual expenditure and requests the Chief Executive Officer to adjust the final milestone payment to reconcile the unspent funds.



### COMMUNITY FUNDING; GRANTS & SPONSORSHIP **ACQUITTAL FORM**

Please complete this form no later than 90 days following the conclusion of your sponsored event / project and return to the Shire. Please attach an expenditure budget should you need more space than

provided below and ensure it is signed by a duly authorised officer of your organisation (i.e. Treasurer, Accountant or Executive Office bearer)
Expenditure receipts are not required however Council can request copies of this expenditure at anytime
Type of Project Funded(Sporting, Tourism Festival, Community based event/workshop):
Organisation Name (name of group funded): York Adecuttural Society INC
Date funding was granted: 29 08 2024
Date project was delivered: 07 09 ZOZ4
Describe the key outcomes of your project: To promote a run a Yolk based community event, le The York Shows.  to promote agricultural community businesses a other NFP organisations a break community crafts a Produce, arts, andrens notes on display.  What were the key lessons your organisation learned while delivering the project?  The volunteering culture a support for the show is still runber I for community participation.  How many people benefited from your project?
Attendance numbers 6500
Club / Group membership increases (if applicable)
Community engagement undertaken (school incursions, pre or post event workshops, drop in sessions)
Other
York School grands used for Equestrain Competitions Continued support from Northam (AVON) Hockey Association

-			<del></del> :
How was the Shire	of York acknowledged t	throughout this project?	
☐Annual report	☑ Social Media	☐ Letters to supporters	
Media release	Newsletter, flyers	s, brochures Signage	
☑Website	☐ Speeches		
☐ Other			
Please include copi	es of the relevant promo	otional material acknowledging t	he Shire's sponsorship
Did you organisation	on spend all sponsorship	o funds granted? If not, why?	YES
Did your club or or	ganisations derive reve	nue from the sponsorship? 🤫	5
			a Fire Norles Display
	me and expenditure relat		
INCOME			AMOUNT (\$)
ITEM/PROGRAM/	PROJECT COSTS		
2 10		\$E7 /00	

INCOME	AIVIOUNT (\$)
ITEM/PROGRAM/PROJECT COSTS	
3 YR MULTIUEAR ACREEMENT \$57,690	
1ST YEAR	18,300
SUBTOTAL	\$ 18,300
In Kind Support	
SUBTOTAL	\$
FUNDING AMOUNT FROM SHIRE OF YORK	\$
TOTAL INCOME	\$ 18,300

	* * *
ITEM/PROGRAM/PROJECT COSTS	
Cardile Firewalks.	\$8243.
Power Equipment (Generators)	\$ 9526 - \$ 531
Part of Marquee Magic	\$531
SUBTOTAL	\$/8,300
In Kind Support	
SUBTOTAL	\$
TOTAL EXPENDITURE	\$18,300

### **Declaration**

In affixing my name to this form my organisation is making the following declarations:

We declare to the best of our knowledge that the statements made in this report are true.

We have recorded and retained original invoices and receipts in accordance with the Funding Agreement. We acknowledge that Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal.

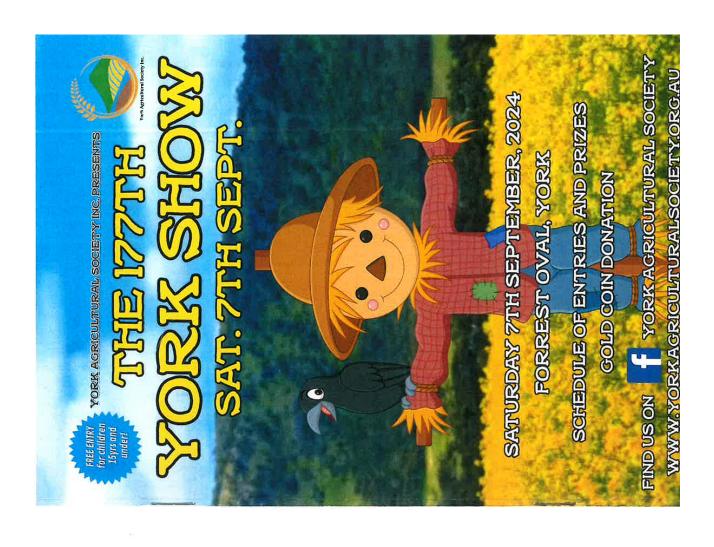
The information contained within the Statement of Expenditure or Explanation is complete and accurate and does not contain any misleading or fraudulent information.

Relevant statutes, regulations, by-laws and requirements on any Federal, State or Local Government have been complied with.

Acquittal report duly authorised by:

Name: Kiara Sheldon Position Held: Treasurer

(must be signed by a duly authorised officer i.e. Treasurer, Chief Executive Officer or similar)



# OUR SPONSORS sident and Committee of the York Agricultural Society

The President and Committee of the York Agricultural Society would like to thank the following major sponsors of the York Show











### Cardile International Fireworks Pty Ltd

15 Bushey Road Wembley Downs WA 6019

A.B.N. 89 100 615 076 A.C.N. 100 615 076

Rob Cardile 0418 848 188 rob@cardilefireworks.com.au www.cardilefireworks.com.au



### Tax Invoice

Invoice No:

00003156

Date: 5/09/2024

Bill To: Ship To:
York Agricultural Society York Agricultural Society

DESCRIPTION	AMOUNT	COD
Fireworks Display 07-09-2024	\$7,700.00	GS
Permits DMIRS & CASA	\$543.00	N-
Total Dilling Dilling G. G. G.		
	1	
	1	

**Bank Account Details:** Terms Net Freight: \$0.00 GST \$700.00 Account Name: Cardile International Fireworks Pty Ltd GST: BSB: 036 073 Total Inc GST: \$8,243.00 **Account No: 153 977** \$0.00 Amount Applied: Balance Due: \$8,243.00

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Page 1 of 1



Invoice No	Invoice Date	Payment Terms	Purchase Order No	ler No
41488	06/09/24	Payment In Advance		
Customer		Delivery Address		
York Agricultural Show PO Box 155 York WA 6302	Show	Forrest Oval Forrest Street York		
Booking Contact		Delivery & Pick Up Information	mation	
Keith Cameron 0458 486 601 keis2@bigpond.com		via: Matrix Deliver Date: Fri 06/09/24	Via: Matrix Pickup Date: Mon 09/09/24	x Pickup 09/09/24
Booking No		Show Name / Reference		
CPYORKAG00003		Power Generators		
Item Description		Qty	/ Unit Rate	Total
20kvA Generator 60kvA Generator 5kvA 4000w Generator 2kvA Generator 20m 240v Coloured Outdoor Lea 25m 240v Coloured Outdoor Lea 20m 15 amp Lead 6 way x 15 amp 3 Phase Distri 90wsrwise PD620 12 way Power 50m 3 Phase 32 amp Extension 25m 3 Phase 22 amp Extension 25m 3 Phase 32 a	tdoor Lead tdoor Lead tdoor Lead se Distribution Board ay Power Distribution xtension Lead xtension Lead nel 2024 Set up Fr 2024 Set up Set up Set up Fr 2024 Set up Fr 2024	v v v	2 \$750.00 1 \$750.00 1 \$120.00 5 \$5.00 5 \$5.00 1 \$50.00 2 \$50.00 3 \$85.00 3 \$85.00 3 \$85.00	\$1,500.00 \$120.00 \$120.00 \$25.00 \$25.00 \$15.00 \$15.00 \$15.00 \$10.00 \$10.00 \$1,275.00 \$1,520.00 \$1,520.00
Hire & Sales	Discount	Labour Transport	GST	Total
43 540 00	-\$100.00 \$4,	\$4,220.00 \$800.00	\$866.00	\$9,526.00

### MARQUEE MAGIC

Covering Outdoor Events

Web site: www.marqueemagic.com.au Email: marqueemagic@iinet.net.au

Mobile: 0413 435 500 PO Box 5195, Canning Vale South WA 6155

Tutaki Holdings Pty Ltd ATF Tutaki Unit Trust
ABN: 44 887 191 803
T/A Marquee Magic

Ref No.

060924

TAX INVOICE

NAME YORK AGRICULTURAL SOCIETY.

PHONE NO. 0488 431 024 .

**ADDRESS** 

treasurer. yas. av@ gmail.com.

23/ 08/2024.

9mxbm MARQUEE.

LAMXAM MARQUEE

200 x CHAIRS

15 x 1.2M ROUND TABLES

15 x TABLE UMBRELLAS

864-00 .

1296-00 .

400-00

165-00

165-00

INSTAU 6-9-24.

PAYMENT ON INSTALL **TERMS** 

SUB TOTAL EXCLUDING GST. DELIVERY/PICKUP

2890-00 300-00

290-00 GST

TOTAL INCLUDING GST

3190-00

Marquee Magic

BSB: 016270 Account No: 49 895 9058

PLEASE READ THE CONDITIONS OF HIRE PAGE ON OUR WEB SITE:

I/we acknowledge having read & agree to be bound by the Terms & Conditions as displayed on the Marquee Magic web site.....

### SY006-01/25 2023/24 ANNUAL REPORT AND ANNUAL ELECTORS MEETING

File Number: 4.0463; 4.4175

Author: Vanessa Green, Council & Executive Support Officer

Authoriser: Alina Behan, Acting Chief Executive Officer

**Previously before** 

Council:

**Not Applicable** 

Disclosure of

Interest:

Nil

Appendices: 1. 2023/24 Annual Report ↓

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

Legislative

### **PURPOSE OF REPORT**

This report presents the 2023/24 Annual Report to Council for consideration and, if satisfactory, approval. Providing local public notice of the availability of the Annual Report and advertising the date of the Annual Electors Meeting is also requested.

### **BACKGROUND**

In accordance with Section 5.53 of the *Local Government Act 1995* (the Act) the Shire is required to prepare an Annual Report for each financial year ending 30 June. The content of the Annual Report is prescribed by the Act and includes a summary of the Shire's activities during the previous financial year, statistics, statutory reporting and the Audited Annual Financial Report.

In accordance with Section 5.54 of the Act the Shire is required to provide the Annual Financial Report to the auditor by 30 September for the previous financial year. Section 7.2 of the Act requires that the accounts and annual financial report of the local government are audited by an auditor and Section 7.9 prescribes the conditions under which the audit is to be conducted. Part 4 of the *Local Government (Financial Management) Regulations 1996* prescribes what is to be included in the report.

Section 5.27 of the Act requires Council to conduct an Annual Electors Meeting not more than fifty-six (56) days after the acceptance of the Annual Report for the previous year.

### **COMMENTS AND DETAILS**

The 2023/24 Annual Report is presented in Appendix 1, with highlights from the Shire's activities for the last financial year including:

- Filming opportunities of Runt and The Twelve creating significant economic development
- Completion of the Mackie Siding Crossing reconstruction
- Successful transition of the Community Resource Centre service to the Shire
- Access and Inclusion upgrades through the CBD area
- Development of concept designs and commencement of extensive community engagement to inform the location and size of the new aquatic facility
- Launch of the Street Greening Program

- Successful delivery of the Traditional Aboriginal Mosaic Burning Program on Wongborel/Mt Brown and along the Gogulyar Bilya/Avon River
- Completion of the Cemetery drainage upgrade including identifying the location of historic unmarked graves
- Adoption of Asset Management Plans for transport assets

It should be noted, the date of adoption will be included on the Annual Report once Council has resolved to accept it.

### **Audited Annual Financial Report**

The Shire's Auditors, Nexia Perth Audit Services Pty Ltd (Nexia), provided the draft audit findings, Exit Board Report and draft copies of the Shire's Annual Financial Report on Friday 6 December 2024 for consideration at the exit meeting held on Monday 9 December 2024 between the Audit & Risk Committee (ARC), Shire Officers, the Office of the Auditor General (OAG) and Nexia. The audited Annual Financial Report was presented to the ARC at its December 2024 Ordinary Meeting, with the notation that the consolidated Annual Report would be presented to a future ARC meeting for consideration and recommendation to Council. Due to timing constraints this is now being directly reported to Council.

### **Annual Electors Meeting**

To comply with Section 5.27 of the Act, the Annual Electors Meeting needs to be held no later than Tuesday 25 March 2025. If the Annual Report is adopted at this Meeting, it is proposed the Annual Electors Meeting be conducted on Tuesday 18 February 2025 at 6.30pm and that this date is publicly advertised for a minimum of fourteen (14) days.

### **OPTIONS**

Council has the following options:

- **Option 1:** Council could choose not to accept the Annual Report. However, as the Audited Financial Report has been received, Council is required under Section 5.54(2) of the Act to accept the Annual Report within two (2) months of receipt.
- **Option 2:** Council could choose to accept the Annual Report, give local public notice of its availability and conduct the Annual Electors meeting on Tuesday 18 February 2025 at 6.30pm with that date publicly advertised for a minimum of fourteen (14) days.

Option 2 is the recommended option.

### **IMPLICATIONS TO CONSIDER**

### Consultative

The Act requires the Annual Report, which includes Annual Financial Report to be made publicly available. The Annual Report will be available on the Shire's website and in hard copy available from the Shire Administration Office, Library and CRC.

### **Strategic**

### Strategic Community Plan 2020-2030

Goal 5: Strong Leadership and Governance

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

### **Policy Related**

F3 Significant Accounting Policies

G18 Integrated Planning and Reporting – Reporting

G19 Risk Assessment and Management

G25 Compliance

O5 Asset Management

### **Financial**

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

Costs for conducting the audit are included in the 2024/25 budget at GL: 042193. The OAG invoice for the 2023/24 audit, totalling \$90,750 including GST, was received without the anticipated reduction due to a satisfactory conclusion that was within statutory timeframes. This amount is being queried with OAG but no response has been received at this time.

### **Legal and Statutory**

Sections 5.53 to 5.55A of the Act are applicable and state:

### "5.53. Annual reports

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

and

(i) such other information as may be prescribed.

### 5.54. Acceptance of annual reports

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

### 5.55. Notice of annual reports

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

### 5.55A. Publication of annual reports

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

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

### "5.27. Electors' general meetings

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

### **Risk Related**

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

### Workforce

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

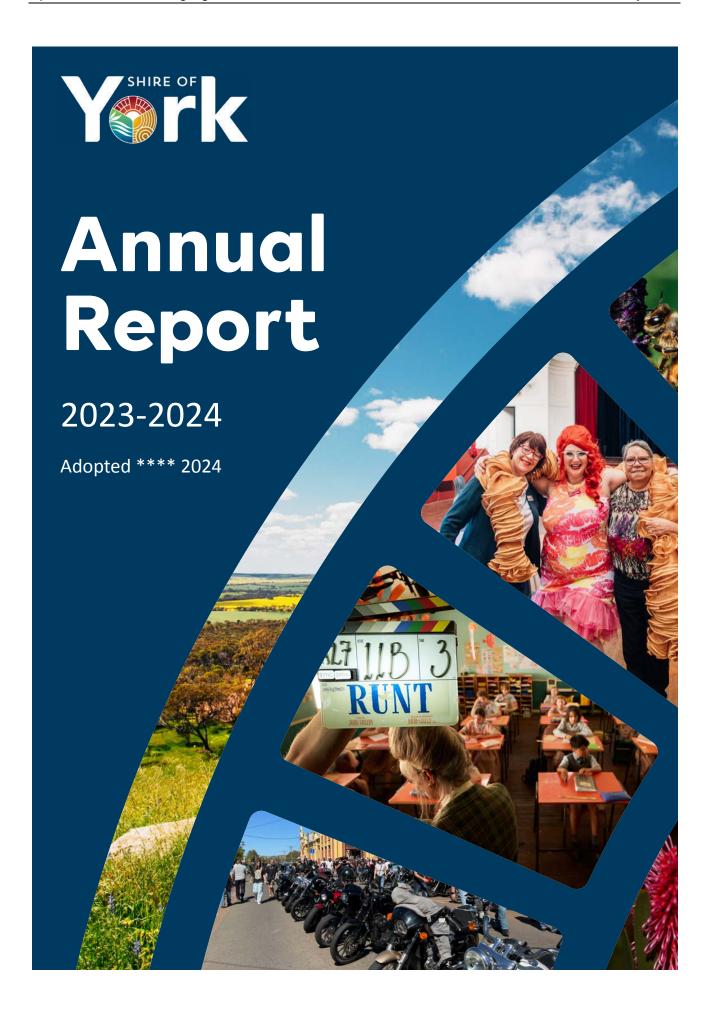
### **VOTING REQUIREMENTS**

**Absolute Majority: Yes** 

### RECOMMENDATION

That, with regard to the 2023/24 Annual Report and Annual Electors Meeting, Council:

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





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### **Contents**

- Acknowledgement of Country
- **Our Assets**
- Message from the Shire President
- What We **Delivered For You**
- Message from the CEO
- The Place to Be
- **Our Councillors**
- **Driving the** York Economy Forward
- **Our Decision-making Process**
- A Leader in Sustainable Environment

**Our Vision** 

**Built for** Lifestyle and Resilience

Our Role

**Strong Leadership** and Governance

**Our Values** 

- **Our Organisation**
- York at a Glance
- **Organisational Structure**
- Strategic Alignment
- **Statutory Reporting**
- **How We Spent Your Rates**
- **Audited Financial Statements**

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- **f** shireofyork

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# Message from the Shire President

#### **Local Government Elections**

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

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

### Hollywood of the Wheatbelt

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

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

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

# Delivery of Community Resource Centre (CRC) Service

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

66

"I am pleased to present my first Annual Report as Shire President of the Shire of York and join with you in celebrating our successes." community, the Shire worked closely with the Administrators and the Department of Primary Industries and Regional Development to ensure the CRC was not lost altogether.

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

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

### Supporting our Farmers

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

#### In Closing

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

Kevin Trent

CR KEVIN TRENT SHIRE OF YORK PRESIDENT



# Message from the CEO

### **Adoption of Key Strategic and Informing Documents**

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

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

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

### **Collaboration for Joint Outcomes**

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

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

We look forward to continuing to work with the York Co-op and the community in energising this prime piece of CBD real estate. 66

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

### **Filming in York**

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

the way in which the community embraced the experience and opportunity it provides has been really pleasing.

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

### **Major Projects**

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

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

### In Closing

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

CHRIS LINNELL SHIRE OF YORK CEO

Chris Pinnell

Message from the

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# **Our Decision-making Process**

### **Second Tuesday** of the month

**Concept Forum** Closed to public

4.30pm - 6.30pm

#### To discuss:

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

### The following applies:

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

Agenda provided to Councillors by COB Friday before Concept Forum

### **Third Tuesday** of the month

**Agenda Briefing** Open to the public 5.00pm start

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

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

### The following applies:

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

be declared

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

### **Fourth Tuesday** of the month

**Ordinary Council** 

Meeting Open to the public

5.00pm start

- Councillors to consider items on the agenda comprising of Officer's reports and recommendations
- · Members of the public may participate through Petitions, Deputations and **Public Question Time**

### The following applies:

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

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

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

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<sup>\*</sup>December OCM is held on 3rd Tuesday and no OCM is held in January



# **Our Role**

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



Lead

Plan and provide direction through policy and practices



**Partner** 

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

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## **Advocate**

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



Regulate

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



## **Provide**

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



## **Fund**

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

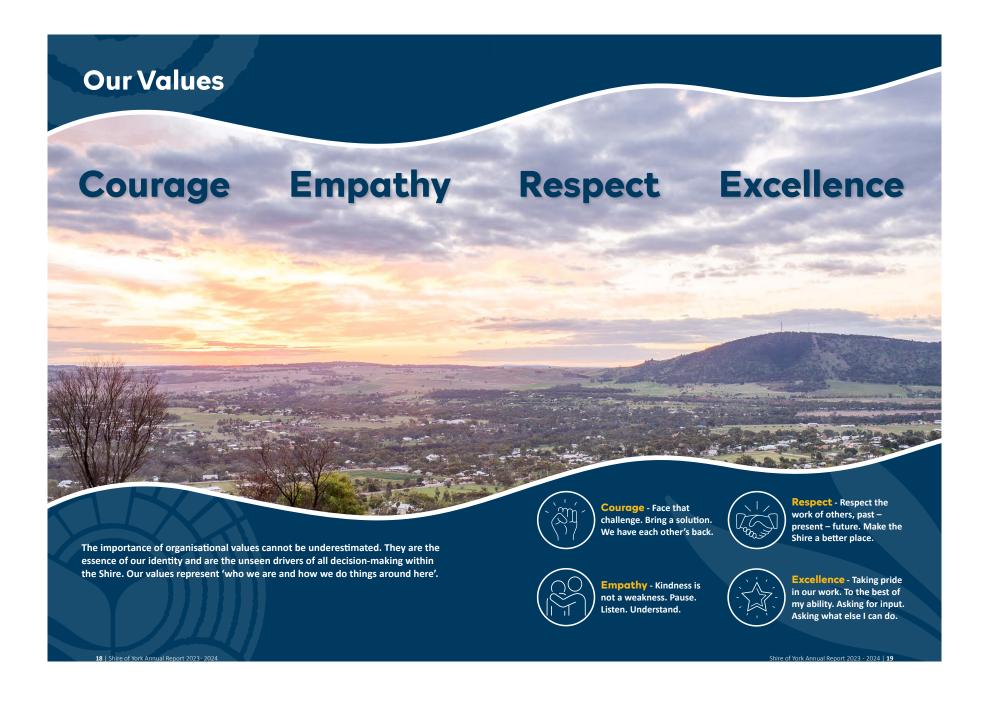


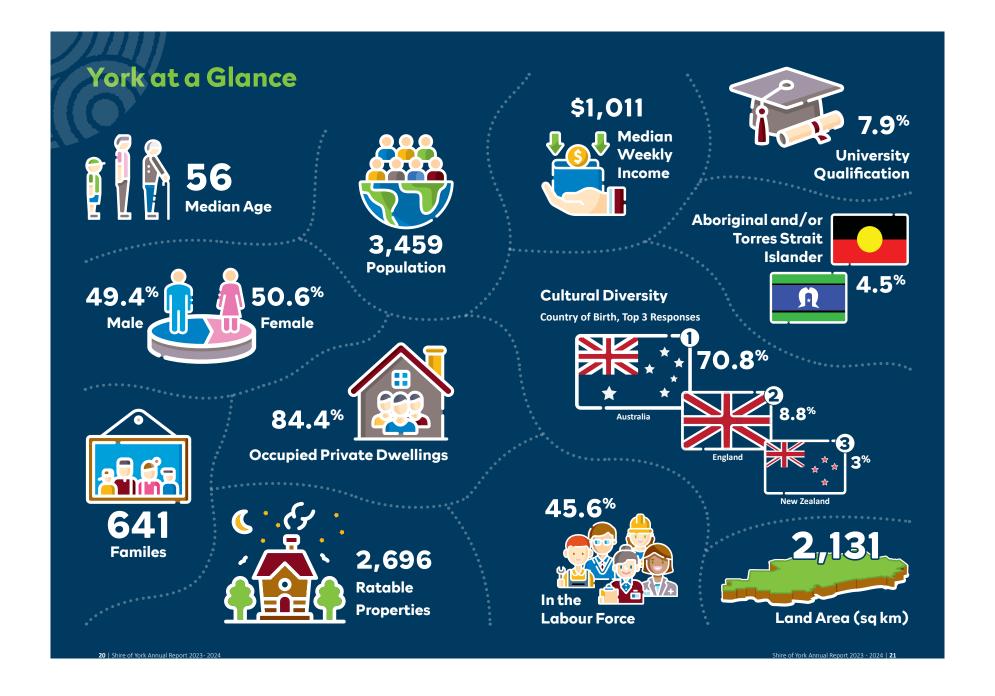
## **Facilitate**

Helping to make it possible or easier to meet community needs

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# Strategic Alignment

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

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

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

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

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

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



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# How We Spent Your Rates

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



Parks & Building Maintenance

\$5,004,683



Recreation & Sport

\$2,642,018



Road Construction \$2,413,163



Tourism & Area Promotion \$559,766



Economic Development \$466,065



Fire Prevention \$300,078



Animal Control \$216,822



**Cemetery \$248,595** 

# **Our Assets**



Parks & Reserves

10



Sports Facilities

5



Community Buildings

29



Public Amenities

9



Sealed Roads (km)

268



Unsealed Roads (km)

467



Cemeteries

1



Libraries

1



Footpaths (km)

15



Trees Planted

950



Bridges

22



Playgrounds

1

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**PRIORITIES** 



Engage children and young people in their place and future



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



Support and empower community led development and self-sufficiency

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

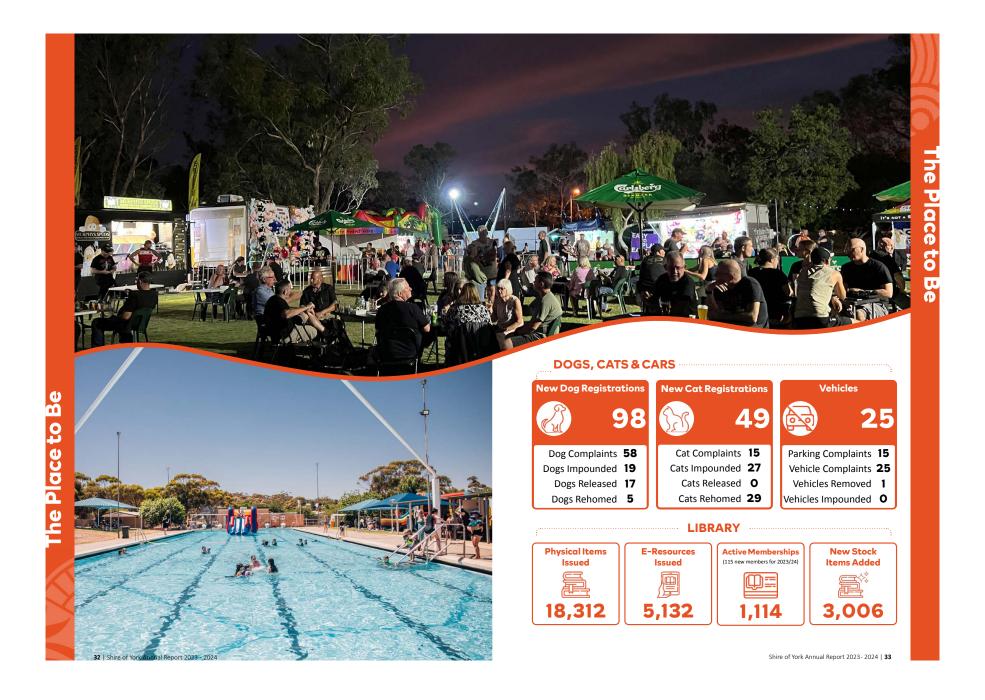
### **HIGHLIGHTS**

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

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he Place to



support community focused activities

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

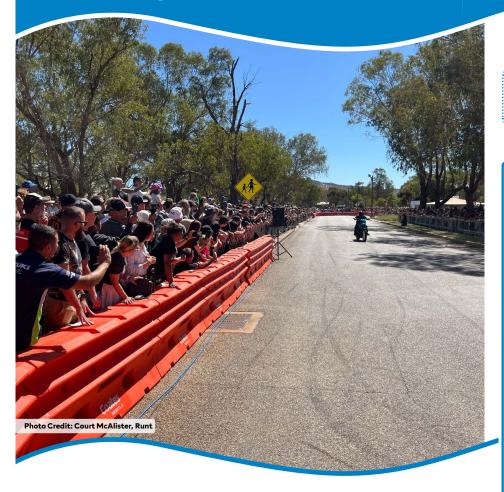


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# Driving the York Economy Forward



**PRIORITIES** 



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



Support diversification of the local economy

### **HIGHLIGHTS**

#### Filming success

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

### **Avon Valley Alliance**

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

### **YORKids**

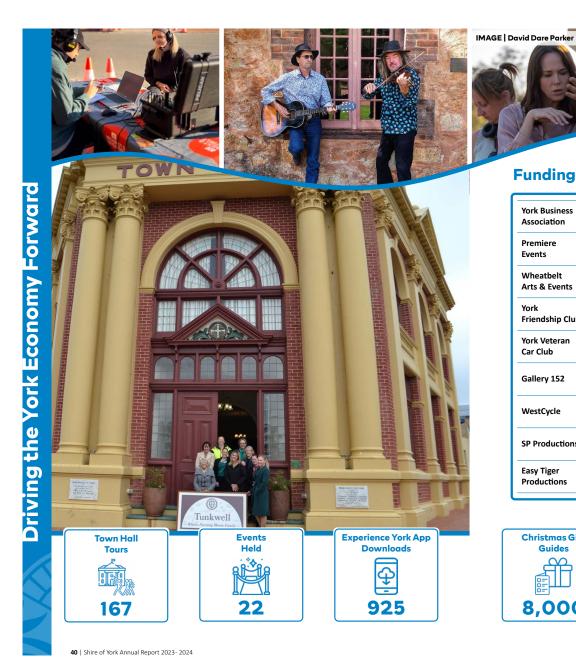
- YORKids added to the winter long weekend festivities with Saturday evening activations that were well attended and encouraged visitors to spend the night in local accommodation options.
- Thirteen local not-for-profit organisations and local business took an active part in the YORKids weekend, showcasing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

#### **Visiting numbers**

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

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







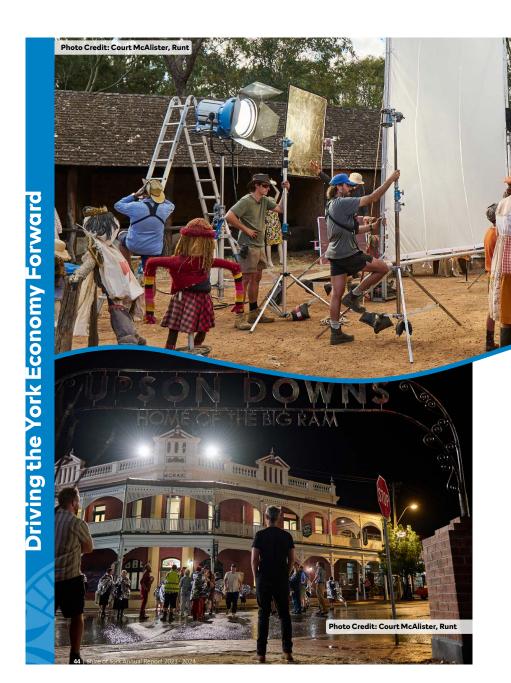
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Driving

York

**Economy Forward** 



# Looking forward to 2024/25:

### Filming success

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

### **Avon Valley Alliance**

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

#### YORKids

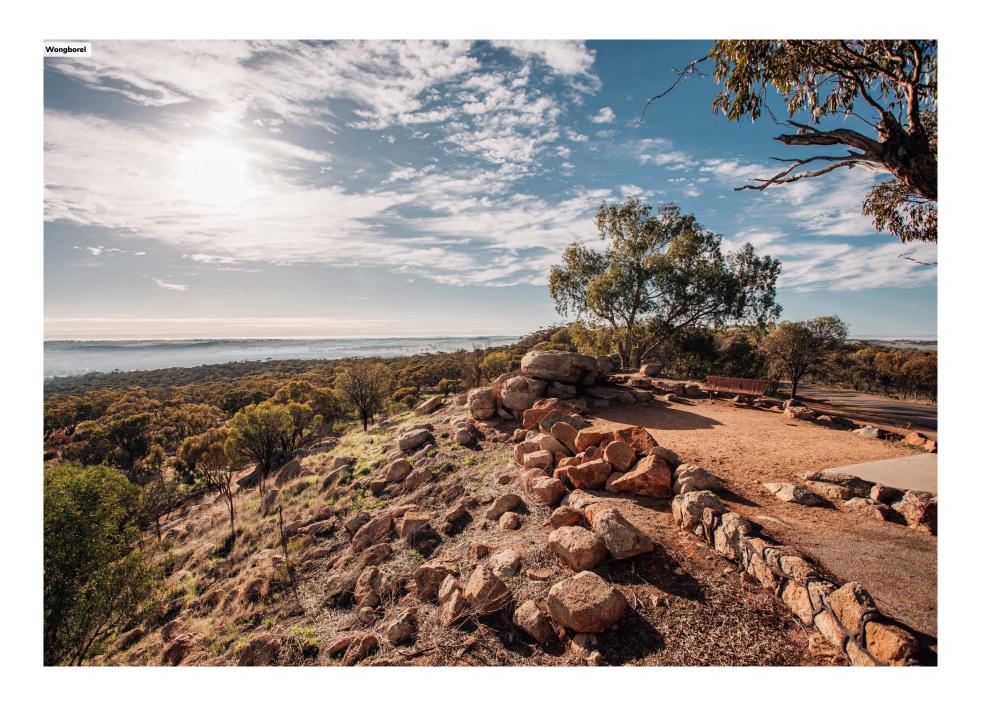
 YORKids 2025 is in preparation with exciting activations already booked.

### Visitor numbers

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



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

### **PRIORITIES**



Improve the ecology and enjoyment of the river and natural environment



Define the Shire's climate and sustainability position and commitments

### **HIGHLIGHTS**

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

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**Mobile Phones Collected** 



12.73kg

Waste Transported to the Shire of Northam Landfill Site



1,423t

Recyclable Material Collected

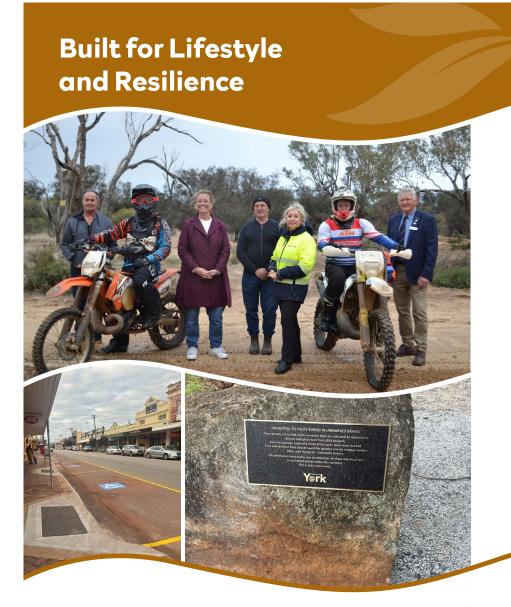


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# Looking forward to 2024/25:

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

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

## **PRIORITIES**



Upgrade roads and complete footpaths network



Enhance streetscape with a focus on trees



Revitalise Avon Terrace and restore heritage

### **HIGHLIGHTS**

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

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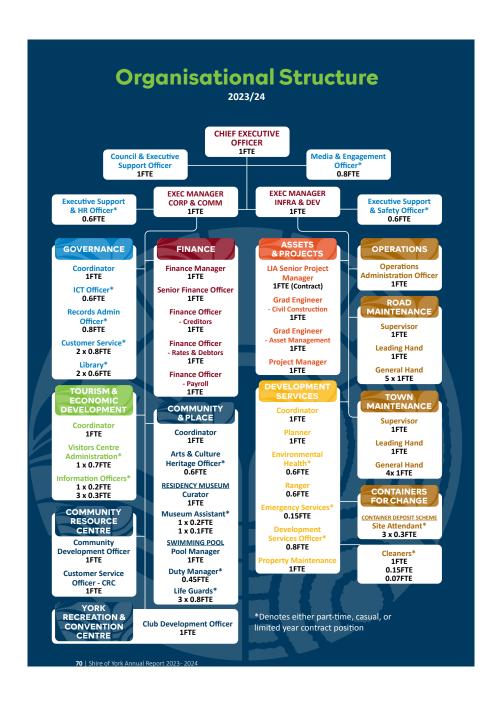












# **Statutory Reporting**

### **Official Conduct**

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

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

# Councillor Demographics

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

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

### **Councillor & Committee Meeting Attendance**

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

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

<sup>\*</sup>Cr Gibbs was elected in April 2024 following the resignation of Cr Luxford\*\*

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<sup>^</sup>Cr Garratt and Cr Heaton^^ did not nominate for the 2023 Ordinary Elections

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

<sup>\*</sup>Information not provided

### Workforce

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

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

# **Access and Inclusion Plan (AIP)**

Highlights for the reporting period include:

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

### **Record Keeping**

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

The Plan is next due for review in late 2025.



Item SY006-01/25 - Appendix 1

Statutory Reporting



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

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

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

AS AT 30 JUNE 2024			
	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	4,424,839	7,390,886
Trade and other receivables	5	1,675,962	1,236,849
Other financial assets	4(a)	2,084,043	0
Inventories	6	52,481	46,329
Assets classified as held for sale	7	0	272,727
TOTAL CURRENT ASSETS		8,237,325	8,946,791
NOV 0177717 400770			
NON-CURRENT ASSETS	_	040.004	400.000
Trade and other receivables	5	219,021	160,928
Other financial assets	4(b)	83,171	81,490
Property, plant and equipment	8	47,493,206	47,953,673
Infrastructure	9	138,257,476	141,223,631
Right-of-use assets	11(a)	975,323	1,003,382
TOTAL NON-CURRENT ASSETS		187,028,197	190,423,104
TOTAL ASSETS		195,265,522	199,369,895
		,,	,,
CURRENT LIABILITIES			
Trade and other payables	12	1,638,062	1,056,957
Other liabilities	13	232,933	858,734
Borrowings	14	147,321	207,801
Employee related provisions	15	769,588	745,328
TOTAL CURRENT LIABILITIES		2,787,904	2,868,820
NON-CURRENT LIABILITIES	4.4	740.055	007.007
Borrowings	14	712,655	967,207
Employee related provisions	15	341,365	146,813
TOTAL NON-CURRENT LIABILITIES		1,054,020	1,114,020
TOTAL LIABILITIES		3,841,924	3,982,840
NET ASSETS		191,423,598	195,387,055
EQUITY			
Retained surplus		25,145,293	29,060,750
Reserve accounts	27	2,537,273	2,585,273
Revaluation surplus	16	163,741,032	163,741,032
TOTAL EQUITY	10	191,423,598	
TOTAL EQUIT		191,423,398	195,387,055

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

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

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

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

Nexia Perth Audit Services Pty Ltd

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

		2024	2023
	NOTE	Actual	Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,233,387	6,813,467
Grants, subsidies and contributions		2,084,339	2,683,822
Fees and charges		1,378,992	1,094,222
Interest revenue		281,883	145,704
Goods and services tax received		797,097	616,334
Other revenue		384,574	276,895
		12,160,272	11,630,444
Payments			
Employee costs		(5,621,354)	(5,168,828)
Materials and contracts		(2,915,053)	(3,687,175)
Utility charges		(409,977)	(331,142)
Finance costs		(58,632)	(70,640)
Insurance paid		(341,071)	(241,996)
Goods and services tax paid		(809,135)	(667,579)
Other expenditure		(791,293)	(468,414)
		(10,946,515)	(10,635,774)
Net cash provided by operating activities		1,213,757	994,670
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,145,472)	(1,306,330)
Payments for construction of infrastructure	9(a)	(2,476,931)	(1,079,645)
Capital grants, subsidies and contributions	- ()	1,595,792	748,617
Payments for financial assets at amortised cost		(2,084,043)	0
Proceeds from sale of property, plant & equipment		245,882	228,000
Net cash (used in) investing activities		(3,864,772)	(1,409,358)
3 ()		(=,==,:=)	(1,100,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(315,032)	(197,908)
Net cash (used in) financing activities		(315,032)	(197,908)
Not (degrees) in each hold		(2.066.047)	(612 E06)
Net (decrease) in cash held		(2,966,047)	(612,596)
Cash and each equivalents at the end of the year		7,390,886 4,424,839	8,003,482 7,390,886
Cash and cash equivalents at the end of the year		4,424,639	1,390,080

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

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

FOR THE YEAR ENDED 30 JUNE 2024		0004	0004	0000
	NOTE	2024 Actual	2024 Budget	2023 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	6,642,543	7,619,459	7,003,151
Rates excluding general rates	24	973,473	21,403	20,680
Grants, subsidies and contributions		2,156,700	386,388	2,619,885
Fees and charges		1,375,159	1,266,389	1,209,024
Interest revenue		281,883	225,034	145,704
Other revenue		384,574	241,397	276,895
Profit on asset disposals	4413	18,751	6,400	59,658
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	9,766,470	7,683 11,342,680
Expenditure from operating activities		11,034,704	9,700,470	11,342,000
Employee costs		(5,856,912)	(5,859,408)	(5,134,501)
Materials and contracts		(3,711,976)	(4,503,124)	(3,604,548)
Utility charges		(409,977)	(307,167)	(331,142)
Depreciation		(6,836,472)	(7,259,298)	(6,480,269)
Finance costs		(58,632)	(62,706)	(70,640)
Insurance		(341,071)	(265,246)	(241,996)
Other expenditure		(791,293)	(811,729)	(706,312)
Loss on asset disposals		(13,481)	(255,898)	(34,285)
		(18,019,814)	(19,324,576)	(16,603,693)
Non cash amounts excluded from operating activities	25(a)	6,965,980	7,508,796	6,984,818
Amount attributable to operating activities	20(u)	780,930	(2,049,310)	1.723.805
, ,		ŕ	( ) / /	, -,
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,221,593	3,879,505	903,413
Proceeds from disposal of assets		245,882	425,454	228,000
		2,467,475	4,304,959	1,131,413
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,145,472)	(1,026,304)	(1,306,330)
Purchase and construction of infrastructure	9(a)	(2,476,931)	(4,504,754)	(1,079,645)
		(3,622,403)	(5,531,058)	(2,385,975)
Amount attributable to investing activities		(1,154,928)	(1,226,099)	(1,254,562)
FINANCING ACTIVITIES				
FINANCING ACTIVITIES Inflows from financing activities				
Transfers from reserve accounts	27	88.000	78.000	0
Transfer from receive accounts	_,	88,000	78,000	0
Outflows from financing activities		00,000	70,000	Ü
Repayment of borrowings	26(a)	(315,032)	(207,802)	(197,908)
Transfers to reserve accounts	27	(40,000)	(387,957)	0
		(355,032)	(595,759)	(197,908)
Amount attributable to financing activities		(267,032)	(517,759)	(197,908)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	4,207,426	3,823,168	3,936,091
Amount attributable to operating activities	. ,	780,930	(2,049,310)	1,723,805
Amount attributable to investing activities		(1,154,928)	(1,226,099)	(1,254,562)
Amount attributable to financing activities		(267,032)	(517,759)	(197,908)
Surplus or deficit after imposition of general rates	25(b)	3,566,396	30,000	4,207,426

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

Nexia Perth Audit Services Pty Ltd

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

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### 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 61 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

- land and buildings classified as property, plant and equipment; or - infrastructure: or

- intrastructure; 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, mo 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

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
- 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

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

- 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

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 Sale or Contribution of Assets between an investor and its Issociate 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 arrange

### 2. REVENUE AND EXPENSES

### (a) Revenue

### Contracts with customers

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

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

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

### Revenue Recognition

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

### For the year ended 30 June 2024

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

### For the year ended 30 June 2023

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

### 2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)		2024	2023
	Note	Actual	Actual
		\$	\$
Interest revenue			
Interest on reserve account		87,084	9,802
Trade and other receivables overdue interest		135,868	116,979
Other interest revenue		58,931	18,923
The 2024 original budget estimate in relation to:		281,883	145,704
Trade and other receivables overdue interest was \$78,672.			
Trade and other receivables overdue interest was \$70,072.			
Fees and charges relating to rates receivable			
Charges on instalment plan		15,790	15,380
			,
The 2024 original budget estimate in relation to:			
Charges on instalment plan was \$15,790.			
# N =			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		75,000	85,750
- Addit of the Affidal Financial Report		75,000	85.750
		70,000	00,700
Employee Costs			
Employee benefit costs		5,386,193	4,116,185
Other employee costs		470,719	1,018,316
		5,856,912	5,134,501
Other expenditure	_		
Impairment loss on non-current assets held for sale	7	704 202	237,898
Sundry expenses		791,293 791,293	468,414 706,312
		791,293	100,312

### 3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand Term deposits Total cash and cash equivalents

### Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	3,924,527	4,198,060
	500,312	3,192,826
	4,424,839	7,390,886
	3,738,676	3,946,879
17	686,163	3,444,007
	4,424,839	7,390,886

### MATERIAL ACCOUNTING POLICIES

### Cash and cash equivalents

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

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

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

### Restricted financial assets

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

### 4. OTHER FINANCIAL ASSETS

### (a) Current assets

Financial assets at amortised cost

### Other financial assets at amortised cost

Term deposit

## Held as

- Restricted other financial assets at amortised cost

### (b) Non-current assets

Financial assets at fair value through profit or loss

### Financial assets at fair value through profit or loss Units in Local Government House Trust - opening balance Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

Note	2024	2023
	\$	\$
	2,084,043	0
	2,084,043	0
	2,084,043	0
	2,084,043	0
	2,084,043	0
	2,084,043	0
	83,171	81,490
	83,171	81,490
	81,490	73,807
	1,681	7,683
	83,171	81,490

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

### MATERIAL ACCOUNTING POLICIES

### Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (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  $\bar{\text{following}}$  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.

### 5. TRADE AND OTHER RECEIVABLES

Current
Rates and statutory receivables
Trade receivables
Other receivables
GST receivable
Receivables for employee related provisions
Allowance for credit losses of rates and statutory receivables
Allowance for credit losses of trade receivables
Non-current
Rates and statutory receivables

2024	2023
\$	\$
1,691,658	1,333,111
227,815	173,166
95,051	77,339
149,300	137,262
37,410	37,410
(525,272)	(518,457)
Ú	(2,982)
1,675,962	1,236,849
219,021	160,928
219.021	160.928

## Disclosure of opening and closing balances related to contracts with customers Information about receivables from contracts with

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

Trade and other receivables from contracts with customers Allowance for credit losses of trade receivables Total trade and other receivables from contracts with customers

30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual	
\$	\$	\$	
193,115	250,505	305,013	
0	(2,982)	(851)	
193,115	247,523	304,162	

### MATERIAL ACCOUNTING POLICIES

### Rates and statutory receivables

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

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

### Trade receivables

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

## Other receivables

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

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

### Classification and subsequent measurement

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

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

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

## 6. INVENTORIES

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

### MATERIAL ACCOUNTING POLICIES

General

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

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

### 7. OTHER ASSETS

### Non-current assets held for sale

Non-current assets held for sale Impairment loss

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

### Land classified as held for sale

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

## MATERIAL ACCOUNTING POLICIES Other current assets

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

### Non-current assets held for sale

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

### Non-current assets held for sale (Continued)

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

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

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

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

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

### (b) Carrying Amount Measurements

	Fair Value		Basis of	Date of Last	
Asset Class	Hierarchy	Valuation Technique	Valuation	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.

### 9. INFRASTRUCTURE

### (a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - other structures	Infrastructure - parks & reserves	Total Infrastructure
Balance at 1 July 2022	<b>\$</b> 113,430,071	<b>\$</b> 6,878,437	<b>\$</b> 18,283,500	<b>\$</b> 1.634.953	<b>\$</b> 1,655,939	<b>\$</b> 3,441,162	<b>\$</b> 145,324,062
Additions	803,667	110,114	, ,	17,300	71.797	49,563	
Additions	603,007	110,114	21,204	17,300	11,191	49,303	1,079,045
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	(184,224)	0	(184,224)
Depreciation	(4,097,247)	(151,817)	(837,947)	(75,217)	(198,176)	(112,301)	(5,472,705)
Transfers	0	122,838	0	0	3,732,439	(3,378,424)	476,853
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
Comprises:							
Gross balance at 30 June 2023	158,114,302	12,386,572	50,203,704	2,813,392	7,223,322	0	230,741,292
Accumulated depreciation at 30 June 2023	(47,977,811)	(5,427,000)	(32,730,947)	(1,236,356)	(2,145,547)	0	(89,517,661)
Balance at 30 June 2023	110,136,491	6,959,572	17,472,757	1,577,036	5,077,775	0	141,223,631
Additions	680,810	273,654	717,295	0	805,172	0	2,476,931
Depreciation	(4,113,067)	(157,589)	(838,402)	(75,601)	(258,427)	0	(5,443,086)
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476
Comprises:							
Gross balance at 30 June 2024	158,795,111	12,660,226	, ,	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	(- ,,
Balance at 30 June 2024	106,704,234	7,075,637	17,351,650	1,501,435	5,624,520	0	138,257,476

### 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 las	t 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.

## 10. FIXED ASSETS

## (a) Depreciation

### **Depreciation rates**

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

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

### 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.

### 11. LEASES

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

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - buildings	Right-of-use assets Total
Polonos et 4 July 2022		<b>\$</b> 1,031,440	<b>\$</b> 1,031,440
Balance at 1 July 2022 Depreciation		(28,058)	(28,058)
Balance at 30 June 2023		1,003,382	1,003,382
		.,000,002	.,000,002
Gross balance amount at 30 June 2023		1,122,342	1,122,342
Accumulated depreciation at 30 June 2023		(118,960)	(118,960)
Balance at 30 June 2023		1,003,382	1,003,382
Depreciation		(28,059)	(28,059)
Balance at 30 June 2024		975,323	975,323
0   1   000   0004		4 400 040	4 400 040
Gross balance amount at 30 June 2024		1,122,342	1,122,342
Accumulated depreciation at 30 June 2024  Balance at 30 June 2024		(147,019)	(147,019)
Balance at 30 June 2024		975,323	975,323
The following amounts were recognised in the statement of comprehensive income during the period in respect		2024 Actual	2023 Actual
of leases where the Shire is the lessee:		\$	\$
Depreciation on right-of-use assets		(28,059)	(28,058)
Total amount recognised in the statement of comprehensive inco	me	(28,059)	(28,058)

## MATERIAL ACCOUNTING POLICIES Leases

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

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

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

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

### Right-of-use assets - measurement

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

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

### Right-of-use assets - depreciation

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

### 12. TRADE AND OTHER PAYABLES

### Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Cash held for distribution - previously Trust
Accrued interest on long term borrowings

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.

### 13. OTHER LIABILITIES

Current
Capital grant/contributions liabilities

Reconciliation of changes in capital grant/contribution
liabilities
Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

2024	2023
\$	\$
232,933	858,734
232,933	858,734
858,734	1,013,530
(34,801)	0
(501,000)	(154.706)
(591,000) 232,933	(154,796) 858,734
232,933	858,734

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

### **MATERIAL ACCOUNTING POLICIES**

### Capital grant/contribution liabilities

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

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

### 14. BORROWINGS

		2024					
	Note	Current	Non-current	Total			
Secured		\$	\$	\$			
Debentures		147,321	712,655	859,976			
Total secured borrowings	26(a)	147,321	712,655	859,976			

		2023	
	Current	Non-current	Total
,	\$	\$	\$
	207,801	967,207	1,175,008
	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).

### 15. EMPLOYEE RELATED PROVISIONS

### **Employee Related Provisions**

	2024	2023
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.

## 16. REVALUATION SURPLUS

Revaluation surplus - Land - freehold land
Revaluation surplus - Buildings
Revaluation surplus - Furniture and equipment
Revaluation surplus - Plant and equipment
Revaluation surplus - Infrastructure - roads
Revaluation surplus - Infrastructure - drainage
Revaluation surplus - Infrastructure - bridges
Revaluation surplus - Infrastructure - footpaths
Revaluation surplus - Infrastructure - other structures
Revaluation surplus - Infrastructure - parks & reserves

2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	2023 Transfer Asset Class	Total Movement on Revaluation	2023 Closing Balance
\$	\$	\$		\$	\$
8,033,650	8,033,650	4,001,800	0	4,031,850	8,033,650
30,723,028	30,723,028	17,808,574	0	12,914,454	30,723,028
61,757	61,757	61,757	0	0	61,757
772,011	772,011	772,011	0	0	772,011
95,312,696	95,312,696	95,312,696	0	0	95,312,696
8,138,526	8,138,526	8,138,526	0	0	8,138,526
16,876,832	16,876,832	16,876,832	0	0	16,876,832
889,766	889,766	889,766	0	0	889,766
2,932,766	2,932,766	533,633	2,583,357	(184,224)	2,932,766
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

## 17. RESTRICTIONS OVER FINANCIAL ASSETS

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

### 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

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	318,675	224,509
- plant & equipment purchases	10,468	0
	329,143	224,509
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.

### 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	<b>پ</b> 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	21(a)	134,638		131,382
		858,870	<del></del>	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.

### 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:

Sale of goods and services

Purchase of goods and services

0
0
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.

### 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

### 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

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

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.

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

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

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

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

Valuation techniques that reflect the current replacement cost of the service

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.

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.

### 24. RATING INFORMATION

### (a) General Rates

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

<sup>\*</sup>Rateable Value at time of raising of rate.

## 25. DETERMINATION OF SURPLUS OR DEFICIT

25. DETERMINATION OF SURFLUS OR DEFICIT				
			2023/24	
		2023/24	Budget	2022/23
		(30 June 2024	(30 June 2024	(30 June 2023
_	Note	Carried Forward)	Carried Forward)	Carried Forward
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded				
from amounts attributable to operating activities within the Statement of				
Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals		(18,751)	(6,400)	(59,658)
Less: Fair value adjustments to financial assets at fair value through				
profit or loss		(1,681)	0	(7,683)
Add: Loss on disposal of assets		13,481	255,898	34,285
Add: Depreciation	10(a)	6,836,472	7,259,298	6,480,269
Non-cash movements in non-current assets and liabilities:	` '		, ,	, ,
Pensioner deferred rates		(58,093)	0	(21,517)
Assets held for sale	7	0	0	510,625
Employee benefit provisions		194,552	0	48,497
Non-cash amounts excluded from operating activities		6,965,980	7,508,796	6,984,818
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded				
from the net current assets used in the Statement of Financial Activity				
in accordance with Financial Management Regulation 32 to				
agree to the surplus/(deficit) after imposition of general rates.				
agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(2,537,273)	(2,895,230)	(2,585,273)
Add: Current liabilities not expected to be cleared at end of year		(2,00.,2.0)	(2,000,200)	(2,000,2.0)
- Current portion of borrowings	14	147,321	218,223	207,801
- Employee benefit provisions	1-7	506,927	506,927	506,927
Total adjustments to net current assets		(1,883,025)	(2,170,080)	(1,870,545)
Total adjustifients to fiet current assets		(1,000,020)	(2,170,000)	(1,070,040)
Net current assets used in the Statement of Financial Activity				
Total current assets		8,237,325	4,387,657	8.946.791
Less: Total current liabilities		(2,787,904)	(2,187,577)	(2,868,820)
Less: Total adjustments to net current assets		(1,883,025)	(2,170,080)	(1,870,545)
Surplus or deficit after imposition of general rates		3,566,396	30,000	4,207,426
calplac c. action alter imposition of general rates		0,000,000	00,000	1,201,120

### 26. BORROWING AND LEASE LIABILITIES

### (a) Borrowings

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

### **Borrowing Finance Cost Payments**

	Loan			Date final		al for year ending	Budget for year ending	Actual for year ending
Purpose	Number	Institution	Interest Rate	payment is due	30 、	June 2024	30 June 2024	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)
Total Finance Cost Payments						(63,337)	(62,706)	(70,640)

<sup>\*</sup> WA Treasury Corporation

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

	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
05 DE0EDVE 4000UNEO	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
27. RESERVE ACCOUNTS	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
Destricted by severall	Þ	Þ	Þ	Þ	Þ	Þ	Þ	Þ	Þ	Þ	Þ	Þ
Restricted by council	500.007		_	500.007	500.007	•		500.007	500 007		•	500.007
(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
(I) 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	Ó	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.

### 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:

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.	
(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.	
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(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.	
(I) 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 to	ails.
(u) Bridge reserve To provide for the maintenance of bridges.	

## 28. TRUST FUNDS

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

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



### 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.

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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 <a href="https://www.auasb.gov.au/auditors">https://www.auasb.gov.au/auditors</a> 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** 

gran Robinson

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

