



CONFIRMED MINUTES

**Special Council Meeting
Tuesday, 28 January 2025**

Date: Tuesday, 28 January 2025

Time: 5:00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
SPECIAL COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 28 JANUARY 2025 AT 5:00PM**

1 OPENING

1.1 Declaration of Opening

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

1.2 Acknowledgement / Disclaimer

The Shire President advised the following:

“The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of 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

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Proximity Interest

Nil

1.6 Declaration of Financial Interests

Cr Kevin Trent - SY003-01/25 - Multiyear Funding Acquittal - River Conservation Society Inc 2023/24

Cr Gibbs - SY005-01/25 - Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25

1.7 Disclosure of Interests that May Affect Impartiality

Cr Smythe - SY005-01/25 - Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25

2 ATTENDANCE

2.1 Members

Cr Kevin Trent, Shire President

Cr Chris Gibbs; Cr Kevin Pyke; Cr Denese Smythe; Cr Peter Wright

2.2 Staff

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

2.3 Apologies

Cr Denis Warnick, Deputy Shire President; Lindon Mellor, Executive Manager Infrastructure & Development Services

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There was one (1) person in the Gallery at the commencement of the 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.

Public Question Time commenced at 5.05pm.

In accordance with Regulation 7(4)(b) of the Local Government (Administration) Regulations 1996, questions asked can only relate to matters relevant to the four (4) reports listed as the purpose for this Special Council Meeting.

3.1 Written Questions – Current Agenda

Nil

3.2 Public Question Time

KAREN THOMAS

ON BEHALF OF YORK BUSINESS ASSOCIATION

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

Question 1

Is there any clarification or detail as to how the dollar amount quoted as economic benefit (\$3.8 million) to the town from the York Festival was determined and where that amount was spent?

Response from the Executive Manager Corporate & Community Services

The acquittal uses a Multiplier issued by Tourism WA, which is a standard Multiplier used for every event which receives funding from Tourism WA. The Wheatbelt Arts & Events Inc's Multiyear Funding Agreement specifies the metric to be used as the Tourism WA Multiplier and so it is an expected way of assessing the impact of an event.

The Shire may look to review that for future events and Multiyear Funding Agreements as it is a question which is often asked.

As there were no further questions Public Question Time concluded at 5.08pm.

4 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

5 OFFICER'S REPORTS

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

The Shire President advised he would be declaring a Financial Interest in this Item requiring him to leave the Meeting. As the Deputy Shire President was not in attendance, Council is required to appoint a Presiding Person to Chair the Meeting during the Shire President's absence.

MOTION

RESOLUTION

010125

Moved: Cr Denese Smythe

Seconded: Cr Chris Gibbs

That, in accordance with Section 5.6(3)(b) of the *Local Government Act 1995*, due to the Deputy Shire President's absence, Council chooses Councillor Denese Smythe to perform the functions of Presiding Person.

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

Against: Nil

CARRIED 5/0

Disclosure of Interest – Cr Trent – Financial – Multiyear Funding Acquittal - River Conservation Society Inc 2023/24

Cr Trent read the Financial Declaration - ... With regard to Multiyear Funding Acquittal - River Conservation Society Inc 2023/24, the matter in Item SY003-01/25, I disclose that I have an association with the applicant (or person seeking a decision). The association is I am a member of the River Conservation Society. As a consequence, I will leave the meeting.

At 5:10pm, Cr Kevin Trent left the meeting.

Cr Smythe assumed the Chair.

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

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,	\$12,972	\$72,189	80% July 2024 & 20% October 2024

	Educational Workshops & Events			
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 RCSI's acquittal for the 2023/24.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
River Conservation Society Inc	2023/24 MFA Year 1 of 3 Revegetation, weed control, Crown Reserve R1332, capacity building, educational workshops & events	\$12,594 ex GST	<ol style="list-style-type: none"> 1. Revegetation and Weed Control Carried out at selected areas from 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 equipment support. 2. River Walk Trail <ul style="list-style-type: none"> • Weed control has been carried out on both sides of the Avon River, using both 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 volunteer labour and RCS equipment support

		<p>3. Guardianship of Crown Reserve R1332 and drainage pond areas on Avon Terrace</p> <ul style="list-style-type: none"> • Weed control has been carried out on both sides of the Avon River, using both mechanical 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 volunteer labour and RCS equipment support <p>4. Capacity Building</p> <ul style="list-style-type: none"> • Existing RCS equipment has been maintained and repaired. New equipment has been purchased to replace or supplement existing RCS weed control equipment. <p>5. Educational Workshops & Events</p> <ul style="list-style-type: none"> • 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)
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		<ul style="list-style-type: none"> • 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. <p>KEY LESSONS LEARNED:</p> <p>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.</p>
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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

**RESOLUTION
020125**

Moved: Cr Peter Wright

Seconded: Cr Chris Gibbs

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.**

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

Against: Nil

CARRIED 4/0

At 5:11pm, Cr Kevin Trent returned to the meeting and resumed the Chair.



**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

Date project was delivered: 2023 - 2024 Financial year.

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.

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

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 planting events with the children & staff of the York Child Care Centre.
Community presentation by Birdlife WA

How was the Shire of York acknowledged throughout this project?

- Annual report Social Media Letters to supporters
- Media release Newsletter, flyers, brochures Signage
- Website Speeches
- Other

Please include copies of the relevant promotional material acknowledging the Shire’s sponsorship

Did your organisation spend all sponsorship funds granted? If not, why? Yes.
 Please see accompanying Project & Outcomes sheet

Did your club or organisations derive revenue from the sponsorship? No

If yes, what is the derived revenue being spent on?

Please list the income 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  Position Held: Chairperson

Date: 17th September 2024

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

**York River Conservation Society**

Published by Maryanne Crook



· 12 May · 🌐



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 😊



**York River Conservation Society**

Published by Maryanne Crook



· 16 June 2023 · 🌐



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

FACEBOOK POSTER - NAIDOC WEEK.



KIDS CLUB TALK & PLANTING SEEDLINGS.



COMMUNITY PLANTING DAY
Reserve - R1332 - York.



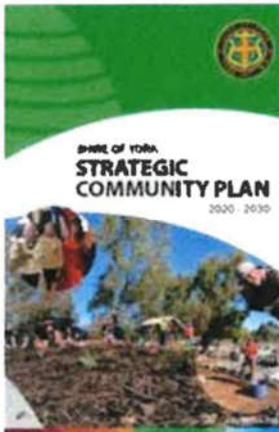
York River Conservation Society

Published by Maryanne Crook



· 16 June 2023 ·

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 Reserve - Mile Pool



WEED CONTROL - Avon River Walk Trail

YORK FESTIVAL - RIVER WALK GROUP 2023



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 pest insect controllers - give them a home in your garden! @followers [Shire of York](#)



YORKIDS .



YORKIDS ATTENDEES WITH INSECT HOTELS.







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 Council:	27 June 2023 (100623) 23 May 2023 (090523)
Disclosure of Interest:	Nil
Appendices:	1. Acquittal Report

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 Festival	\$28,500 ex GST	<ul style="list-style-type: none"> In 2024 WAEI were successful in securing additional funding through Festivals Australia enabling organisers to present WA Opera's 'Wundig wer Wilura'. 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

			<p>to help deliver the Festival’s program of events.</p> <ul style="list-style-type: none"> 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. <p>KEY LESSONS LEARNED</p> <ul style="list-style-type: none"> Interest in First Nations culture is growing, as evidenced by the 400+ who attended Wundig wer Wilura. Overall box office revenue was lower than anticipated. A new ticketing system was trialled, based on day/weekend passes with mixed results.
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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:

- Face to face debrief meeting with funded organisation.
- Debrief meetings with Shire Officers.
- 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

RESOLUTION 030125

Moved: Cr Chris Gibbs

Seconded: Cr Peter Wright

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.**

In Favour: Crs Kevin Trent, Chris Gibbs, Kevin Pyke and Peter Wright

Against: Cr Denese Smythe

CARRIED 4/1



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	
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:

- X We declare to the best of our knowledge that the statements made in this report are true.
- X 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: JENNY GARROUN. Position Held: PRESIDENT



Date: 30/12/2024

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

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*

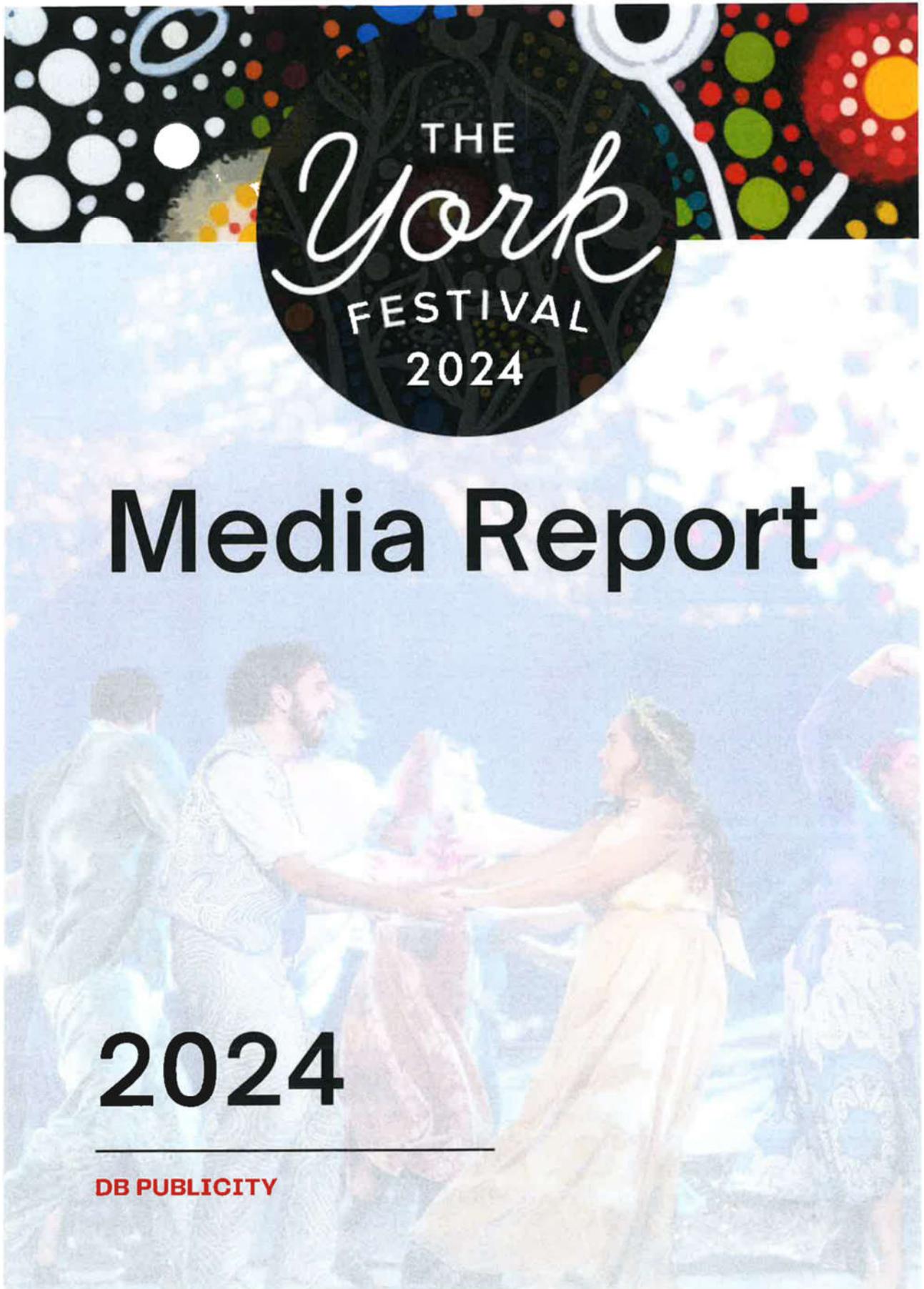
Below L-R

- *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









COVERAGE HIGHLIGHTS

perth now

MOVING MOUNTAINS FOR NOONGAR OPERA

TARYA MACNAUGHTON

The first reading of Noongar opera *Wundig Wer Wilura*, written and composed by Gina Williams and Guy Ghouse, was in the kitchen of an Airbnb in York.

On either side of the accommodation sat the two mountains featured in the ancient Ballardong Noongar story the opera is based on – Wongborel (Mt Brown) and Walwaling (Mt Bakerwell).

Sung in Noongar with English subtitles, the WA Opera production went on to garner rave reviews during its Perth Festival 2024 season at His Majesty's Theatre, while a special concert version of *Wundig Wer Wilura* will open York Festival 2024.

"Just being able to sing these songs and tell the story for the first time in that way, we always thought that we would want to take it back to York," Williams says, a Ballardong Noongar woman with links through her grandmother's line to the Gija people of the East Kimberley. "I feel really lucky and very humbled that we're able to do that. Back on country is where it belongs. Stories often get taken,

shown and then that's the end of it, but these stories make up our WA tapestry. These are part of all our histories because we all call this place home now. I think it's really important that it does go back to where it originated.

"I hope that it's received with the love that it's been created. I hope that people take away from it, that it is from that place, and it is a really significant story to that area. I hope they feel the love that we've invested in this."

The journey to the *Wundig Wer Wilura* opera began mere weeks after the success of Williams and Ghouse's *Koolbardi Wer Wardong*, the world's first Noongar language opera, which was commissioned by WA Opera and premiered at His Majesty's Theatre in October 2021.

The family opera based on the Dreaming story about the Koolbardi (Magpie) and Wardong (Crow) would go on to spread its wings for a national tour of regional WA.

"A few weeks after the premiere season of *Koolbardi Wer Wardong* finished in Perth, we met Carolyn Chant (WA Opera executive director) and Chris van Tulman (WA Opera artistic director) where they

asked us 'What would you like to do next? Would you like to write another opera?', so we went for it," Williams recounts.

"*Wundig Wer Wilura* was the obvious choice for both of us. It was a story that was passed on to me from an uncle and it's beautiful. To take it back onto country is extraordinary and the privilege of that is not lost at all.

"It's a really beautiful love story and it's got all the elements of a great opera: there's love and loss and tragedy. We try to keep it as light as we can for as long as we can, and you do become quite attached to the characters."

Williams and Ghouse worked with Dr Marion Kickett and her family on the ancient story about handsome young man Wundig, of the Hill's people, and beautiful young woman Wilura, of the Grass people, who defy the bounds of lore and custom when they fall in love.

Their punishment sees their souls banished to Wongborel and Walwaling, forever separated on Ballardong land in York.

"I think it's a safety say Guy and I never really saw ourselves writing major works like we do."

Williams says about their music partnership of 15 years.

"Especially being in a space (His Majesty's Theatre) where Aboriginal people were once forbidden to enter. Guy and I thought we'd just go to one performance (of *Wundig Wer Wilura*). We ended up going to all the shows, sitting in different parts of the theatre each time.

"It's actually not really about Guy and I at all. It's really about honouring this beautiful language that belongs to this place and elevating our community through these stories."

Wundig Wer Wilura will be presented on the banks of the Bilya Gogulyar (Avon River) in Avon Park to start York Festival 2024's program of events, running from September 20 to 29.

The evening will begin with solo dance work *Dilba* (Spring), *A Moment in Time* by dancer and choreographer Tioeur Akler before the *Wundig Wer Wilura* concert performance, which will feature a smaller cast of 11 singers and a live band in place of WA Symphony Orchestra.

"We don't have WASO this time, but the music is still

magnificent and Guy will be playing guitar in the band," Williams says.

"It'll be singing this time, even though I was never expecting to be in this one. It just came down to timing and everyone's calendars, where not everyone could be there."

It means Williams will perform on stage as Wilura's Narna Kabaarli Kalyar, alongside her daughter Bella McGill who sings the role of Wundig's betrothed Mandi.



David Leha as Mubarn. Picture: West Beach Studio

Wundig Wer Wilura is at Avon Park, York, September 20. Tickets and York Festival 2024 program at yorkfestival.com.au.



Wundig Wer Wilura writers and composers Gina Williams and Guy Ghouse.





COVERAGE HIGHLIGHTS

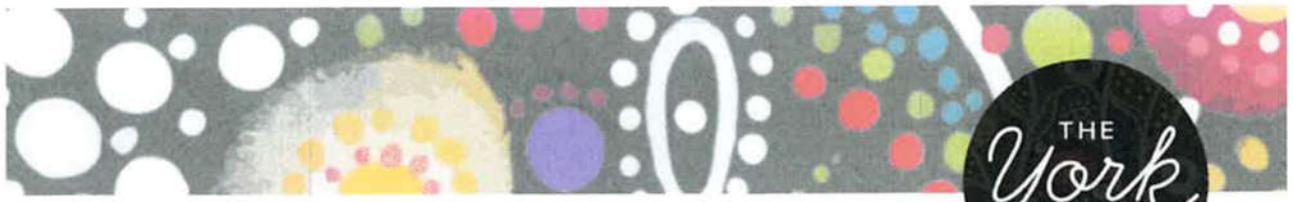


STM LOVES:

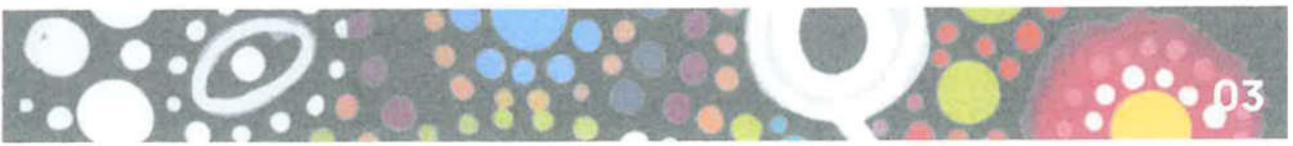


YORK FESTIVAL
 If you're looking for a weekend escape or even a day trip, the 10-day York Festival is a great time to head to the historic town. This year includes a program of music curated by the Perth International Jazz Festival, including Perth guitarist and composer Dan Garner, soulful vocalist 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.



COVERAGE HIGHLIGHTS



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](#)

[York Festival to open with concert version of WA Opera's Wundig Wer Wilura by Gina 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](#)

[Interview](#)

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...**

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

Have-a-Go News · Allen 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...

[View PDF](#) [Read full text](#)

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 · External media · 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](#)

Interview

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 [...]

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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](#)

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 virtuosos (Jonathan Paget, Ingrid Riollot, Ethan Dorrian, Craig Lake), who perform dynamic classical music with a cross-over feel.

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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**Disclosure of Interest – Cr Gibbs – Financial – Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25**

Cr Gibbs read the Financial Declaration - ... With regard to Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25, the matter in Item SY005-01/25, I disclose that I have an association with the applicant (or person seeking a decision). The association is I am the current President of the York Agricultural Society Inc. As a consequence, I will leave the meeting.

At 5:21pm, Cr Chris Gibbs left the meeting.

Disclosure of Interest – Cr Smythe – Impartial – Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25

Cr Smythe read the Impartiality Declaration - ... With regard to Multiyear Funding Acquittal - York Agricultural Society Inc 2024/25, the matter in Item SY005-01/25, I disclose that I have an association with the applicant (or person seeking a decision). The association is I am a member of the York Agricultural Society Inc. As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.

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

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
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 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 multi-year 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	2024/25 MFA Year 1 of 3 Sponsorship of the annual York Show	\$18,300 ex GST	<ul style="list-style-type: none"> • The York Show was held on 7 September 2024. It was one of the biggest on record with 6,500 attendees. • 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. <p>KEY LESSONS LEARNED:</p> <ul style="list-style-type: none"> • The volunteering and support for the Show is still very strong and growing. • 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.
-------------------------------	---	-----------------	---

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:
 - 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

RESOLUTION**040125****Moved: Cr Kevin Pyke****Seconded: Cr Denese Smythe****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.**

In Favour: Crs Kevin Trent, Kevin Pyke, Denese Smythe and Peter Wright**Against: Nil****CARRIED 4/0***At 5:22pm, Cr Chris Gibbs returned to the meeting.*



**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 Agricultural Society INC

Date funding was granted: 29/08/2024

Date project was delivered: 07/09/2024

Describe the key outcomes of your project: To promote & run a York based community event, i.e The York Show, to promote agricultural community businesses & other NFP organisations & local community crafts & produce, arts, childrens works on display.

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

The volunteering culture & support for the show is still very strong & growing.
The show is still number 1 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 grounds used for Equestrian Competitions
- Continued support from Northam (AVON) Hockey Association

✓

How was the Shire of York acknowledged throughout this project?

- Annual report
- Social Media
- Letters to supporters
- Media release
- Newsletter, flyers, brochures
(SHOW BOOK)
- Signage
- Website
- Speeches
- Other

Please include copies of the relevant promotional material acknowledging the Shire's sponsorship

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

Did your club or organisations derive revenue from the sponsorship? YES

If yes, what is the derived revenue being spent on? Equipment hire & Fire Works Display

Please list the income and expenditure relating to your project:

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

ITEM/PROGRAM/PROJECT COSTS	
Cardele Fireworks.	\$8,243.
Power Equipment (Generators)	\$9,526.
Part of Marquee Magic	\$531
SUBTOTAL	\$18,300
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

Date: 4/11/2024

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



OUR SPONSORS

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:
York Agricultural Society

Ship To:
York Agricultural Society

DESCRIPTION	AMOUNT	CODE
Fireworks Display 07-09-2024	\$7,700.00	GST
Permits DMIRS & CASA	\$543.00	N-T

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



TAX INVOICE

Invoice No	Invoice Date	Payment Terms	Purchase Order No
41488	06/09/24	Payment In Advance	
Customer	Delivery Address		
York Agricultural Show PO Box 155 York WA 6302	Forrest Oval Forrest Street York		
Booking Contact	Delivery & Pick Up Information		
Keith Cameron 0458 486 601 keis2@bigpond.com	Via: Matrix Pickup Date: Mon 09/09/24		
Booking No	Show Name / Reference		
CPYORKAG00003	Power Generators		

Item Description	Qty	Unit Rate	Total
20kVA Generator	1	\$500.00	\$500.00
60kVA Generator	2	\$750.00	\$1,500.00
5kVA 4000w Generator	1	\$100.00	\$100.00
2kVA Generator	1	\$120.00	\$120.00
20m 240v Coloured Outdoor Lead	5	\$5.00	\$25.00
25m 240v Coloured Outdoor Lead	5	\$5.00	\$25.00
20m 15 amp Lead	2	\$7.50	\$15.00
6 way x 15 amp 3 Phase Distribution Board	5	\$50.00	\$250.00
Powerwise pb620 12 way Power Distribution Unit	1	\$50.00	\$50.00
50m 3 Phase 32 amp Extension Lead	3	\$50.00	\$150.00
25m 3 Phase 32 amp Extension Lead	3	\$35.00	\$105.00
Cable Trap 1m 2 channel	20	\$10.00	\$200.00
Fuel			\$500.00
Friday 06 September 2024 Production Crew - Set up	3	\$85.00	\$1,275.00
Saturday 07 September 2024 System Technician - System Tech	1	\$95.00	\$1,520.00
Monday 09 September 2024 Production Crew - Packdown	3	\$95.00	\$1,425.00

Hire & Sales	Discount	Labour	Transport	GST	Total
\$3,540.00	-\$100.00	\$4,220.00	\$800.00	\$866.00	\$9,526.00

MARQUEE MAGIC

Covering Outdoor Events

Web site: www.marqueemagic.com.au
Email: marqueemagic@inet.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

TAX INVOICE

Ref No. 060924

NAME YORK AGRICULTURAL SOCIETY,

PHONE NO. 0488 431024

ADDRESS

treasurer.yas.au@gmail.com

23/08/2024

- 9m x 6m MARQUEE
- 9m x 9m MARQUEE
- 200 x CHAIRS
- 15 x 1.2m ROUND TABLES
- 15 x TABLE UMBRELLAS

- 864-00
- 1296-00
- 400-00
- 165-00
- 165-00

INSTALL 6-9-24

TERMS PAYMENT ON INSTALL

SUB TOTAL EXCLUDING GST	2890-00
DELIVERY/PICKUP	300-00
GST	290-00
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.....Signed

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

RESOLUTION

050125

Moved: Cr Denese Smythe

Seconded: Cr Chris Gibbs

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.**

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

Against: Nil

CARRIED 5/0 BY ABSOLUTE MAJORITY



Annual Report

2023-2024

Adopted **** 2024



Photo Credit: Court McAlister, Runt



Acknowledgement of Country

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

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



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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

“
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 co-design process, with the work being informed by the broader York CBD revitalisation plan.

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

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



Filming in York

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

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

Major Projects

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

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

In Closing

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

Chris Linnell

CHRIS LINNELL
SHIRE OF YORK CEO





IMAGE | Bruce McGregor

Our Councillors

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

Deputy Shire President
Cr Denis Warnick
Term Expires: October 2025

Cr James Adami
Term Expires: October 2027

Cr Chris Gibbs
Term Expires: October 2027

Cr Kevin Pyke
Term Expires: October 2027

Cr Denese Smythe
Term Expires: October 2027

Cr Peter Wright
Term Expires: October 2025

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Our Decision-making Process

1

Second Tuesday of the month

Concept Forum
Closed to public
4.30pm - 6.30pm

To discuss:

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

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.

2

Third Tuesday of the month

Agenda Briefing
Open to the public
5.00pm start

- Opportunity for Councillors to ask questions or seek clarification on items included in the Agenda
- Members of the public may attend but there is no opportunity for public participation

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.

3

Fourth Tuesday of the month

Ordinary Council Meeting
Open to the public
5.00pm start

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

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).

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

Our Decision-making Process

Our Vision



We aspire to be:

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

We aspire to be

Our Vision

Our Role

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



Lead

Plan and provide direction through policy and practices



Advocate

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



Provide

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



Facilitate

Helping to make it possible or easier to meet community needs



Partner

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



Regulate

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



Fund

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

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Our Values

Courage

Empathy

Respect

Excellence

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



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



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



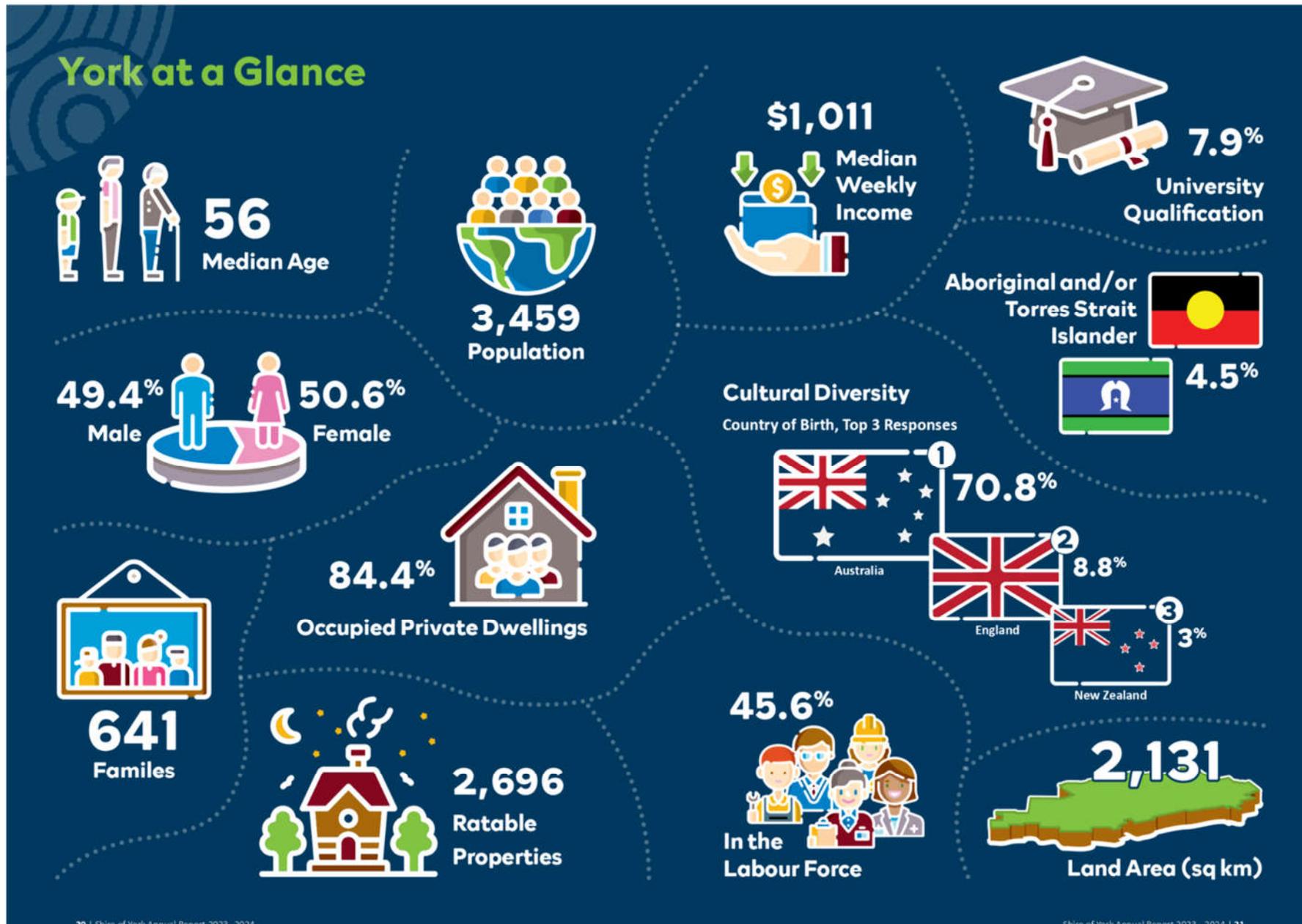
Empathy - Kindness is not a weakness. Pause. Listen. Understand.



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

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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.



How We Spent Your Rates

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



Parks & Building Maintenance
\$5,004,683



Recreation & Sport
\$2,642,018



Road Construction
\$2,413,163



Tourism & Area Promotion
\$559,766



Economic Development
\$466,065



Fire Prevention
\$300,078



Animal Control
\$216,822



Cemetery
\$248,595

Our Assets



Parks & Reserves
10



Sports Facilities
5



Community Buildings
29



Public Amenities
9



Sealed Roads (km)
268



Unsealed Roads (km)
467



Cemeteries
1



Libraries
1



Footpaths (km)
15



Trees Planted
950



Bridges
22



Playgrounds
7



The Place to Be



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Shire of York Annual Report 2023-2024 | 29

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.



BALLARDONG FIRST



The Place to Be

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

Congratulations to the award recipients:

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

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The Place to Be

The Place to Be

DOGS, CATS & CARS

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

LIBRARY

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

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Funding provided to support community focused activities

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



Looking forward to 2024/25:

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



Driving the York Economy Forward



Photo Credit: Court McAlister, Runt

Driving the York Economy Forward

PRIORITIES



Support tourism and business development



Support diversification of the local economy

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

HIGHLIGHTS

Filming success

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

Avon Valley Alliance

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

YORKids

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

Visiting numbers

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

Driving the York Economy Forward

Driving the York Economy Forward



IMAGE | David Dare Parker

Funding provided to drive economic growth

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



Town Hall Tours

167

Events Held

22

Experience York App Downloads

925

NEW BUSINESSES

Christmas Gift Guides

8,000

New Take Overs

4

New Independents Opened

2





Photo Credit: Court McAlister, Runt



Photo Credit: Court McAlister, Runt

Looking forward to 2024/25:

Filming success

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

Avon Valley Alliance

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

YORKids

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

Visitor numbers

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





A Leader in Sustainable Environment



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

PRIORITIES



Improve the ecology and enjoyment of the river and natural environment



Define the Shire's climate and sustainability position and commitments

HIGHLIGHTS

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

A Leader in Sustainable Environment





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.

A Leader in Sustainable Environment

Built for Lifestyle and Resilience



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

PRIORITIES



Upgrade roads and complete footpaths network



Enhance streetscape with a focus on trees



Revitalise Avon Terrace and restore heritage

HIGHLIGHTS

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

Built for Lifestyle and Resilience

Built for Lifestyle and Resilience

Mackie Siding Crossing



PERCENTAGE SPLIT OF BUILDING APPROVALS

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



\$11,787,398

Approximate value of approved building works

BUILDING & PLANNING

Building Permits Issued



135

Planning Approvals Issued



64

Subdivision Referrals



13

Effluent Approvals Issued



30

Talbot Road Works



Tenth Road Works





Built for Lifestyle and Resilience

Built for Lifestyle and Resilience



BEFORE: Access Upgrade



AFTER: Access Upgrade



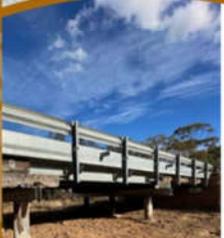
CAPITAL ROAD PROGRAM

2023/2024 Roads Program

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

Looking forward to 2024/25:

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



Cemetery Drainage



Mackie Siding



Strong Leadership and Governance



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

PRIORITIES



Continuous improvement of community engagement



Continuous improvement of governance

HIGHLIGHTS

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



Shire of York Annual Report 2023- 2024 | 63

Strong Leadership and Governance

Strong Leadership and Governance

Strong Leadership and Governance



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IMAGE | Bruce McGregor

Community Engagement

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

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

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Rec Centre Aerial



Governance

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

Adoption of six new policies:

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

Review of six existing policies:

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

Two leases approved or renewed:

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

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

- Portion of Reserve 9203 – Community Garden

Looking forward to 2024/25:

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



Our Organisation

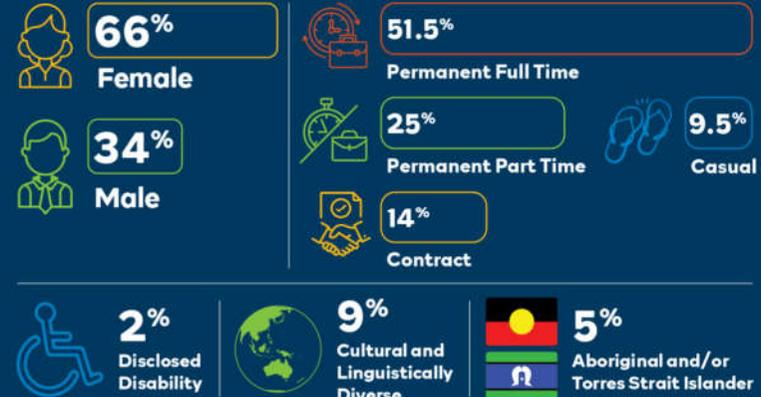
Working at the Shire of York

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

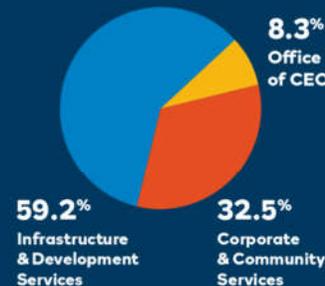
The Shire's Workforce Plan was endorsed in May 2024. This Plan provides the workforce management and resource strategies necessary to deliver the objectives of the Shire's Strategic Community Plan and provides key focus areas to ensure the Shire's workforce can continue to deliver high quality community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

Workforce Snapshot

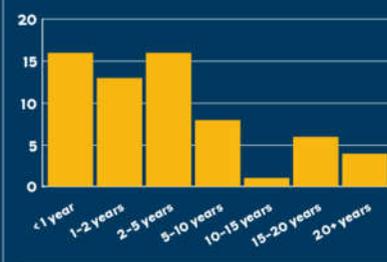
Employee Profile - 64 Total & 53 FTEs



FTEs ACROSS DEPARTMENTS



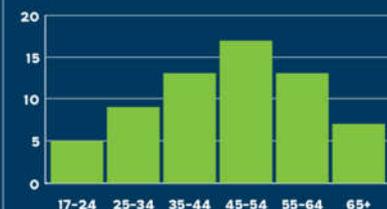
EMPLOYEE LENGTH OF SERVICE (%)

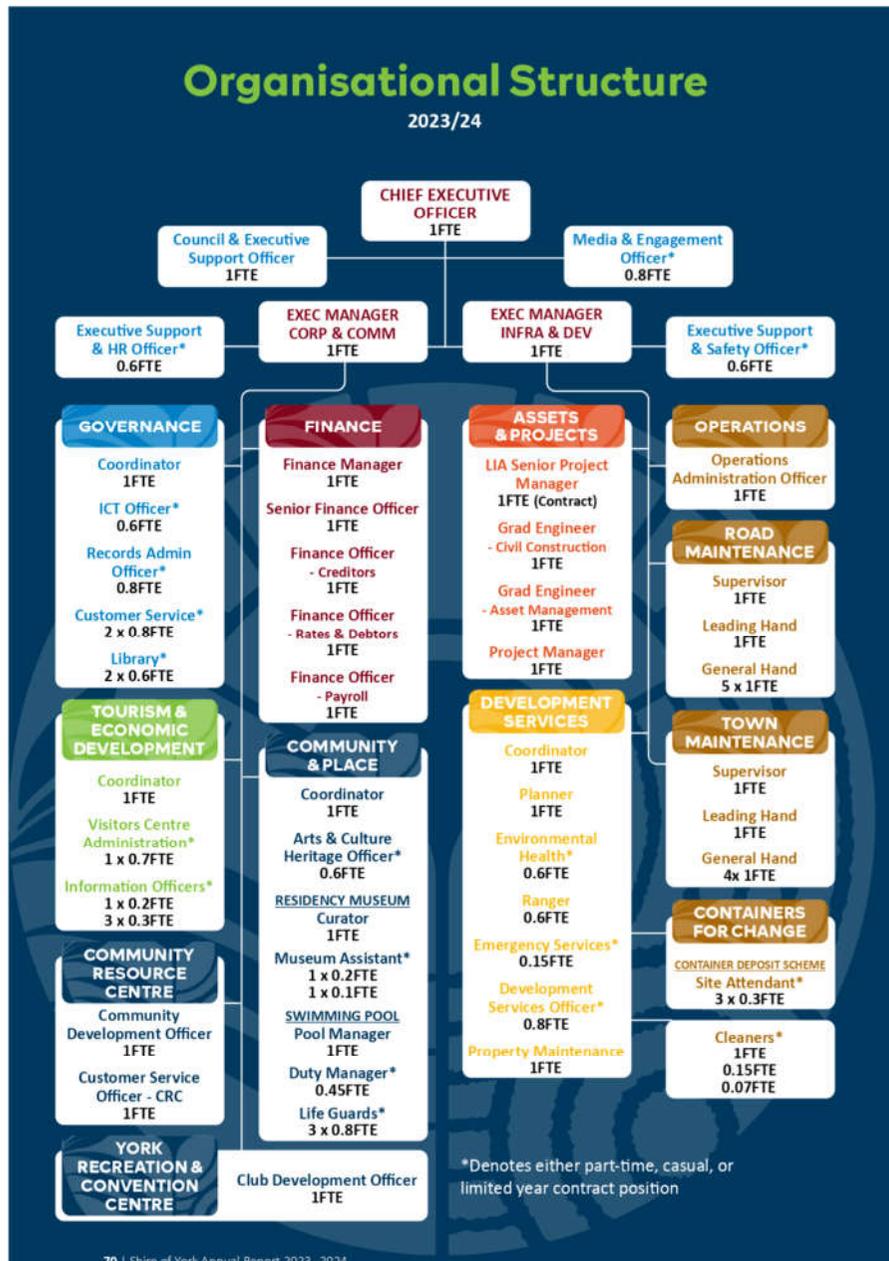


MANAGEMENT TIERS



EMPLOYEE AGE (%)





Statutory Reporting

Official Conduct

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

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

Councillor Demographics

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

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

Councillor & Committee Meeting Attendance

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

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

*Cr Gibbs was elected in April 2024 following the resignation of Cr Luxford**

^Cr Garratt and Cr Heaton^^ did not nominate for the 2023 Ordinary Elections

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

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

*Information not provided

Workforce

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

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

Access and Inclusion Plan (AIP)

Highlights for the reporting period include:

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

Record Keeping

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

The Plan is next due for review in late 2025.



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IMAGE | Bruce McGregor

APPENDIX 1: Audited Financial Reports

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



\$11,169,861

(Budget)

(total expenditure ex depreciation)



\$7,616,016

(Rates)



\$147,321

(Borrowings)



\$2,537,273

(Reserves)



2,669

(Rateable Properties)



\$1,375,159

(Fees & Charges revenue)



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

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Statement of Cash Flows	6
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The Shire of York conducts the operations of a local government with the following community vision:

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

Principal place of business:
1 Joaquina Street
York WA 6302

Nexia Perth Audit Services Pty Ltd

| 1

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

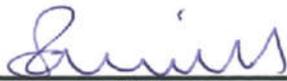
*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

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

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

Signed on the 11 day of December 2024



CEO

Chris Linnell

Name of CEO



Nexia Perth Audit Services Pty Ltd

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

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

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



Nexia Perth Audit Services Pty Ltd

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

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

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



Nexia Perth Audit Services Pty Ltd

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

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

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



Nexia Perth Audit Services Pty Ltd

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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,233,387	6,813,467
Grants, subsidies and contributions		2,084,339	2,683,822
Fees and charges		1,378,992	1,094,222
Interest revenue		281,883	145,704
Goods and services tax received		797,097	616,334
Other revenue		384,574	276,895
		<u>12,160,272</u>	<u>11,630,444</u>
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)
		<u>(10,946,515)</u>	<u>(10,635,774)</u>
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		<u>(3,864,772)</u>	<u>(1,409,358)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(315,032)	(197,908)
Net cash (used in) financing activities		<u>(315,032)</u>	<u>(197,908)</u>
Net (decrease) in cash held		(2,966,047)	(612,596)
Cash at beginning of year		7,390,886	8,003,482
Cash and cash equivalents at the end of the year		<u>4,424,839</u>	<u>7,390,886</u>

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

Nexia Perth Audit Services Pty Ltd

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

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

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

Nexia Perth Audit Services Pty Ltd

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

- land and buildings classified as property, plant and equipment, or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

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

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2024

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

For the year ended 30 June 2023

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	87,084	9,802
Trade and other receivables overdue interest	135,868	116,979
Other interest revenue	58,931	18,923
	281,883	145,704

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$78,672.

Fees and charges relating to rates receivable

Charges on instalment plan	15,790	15,380
----------------------------	--------	--------

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$15,790.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	75,000	85,750
	75,000	85,750

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	237,898
Sundry expenses	791,293	468,414
	791,293	706,312

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

3. CASH AND CASH EQUIVALENTS

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

Note	2024 \$	2023 \$
Financial assets at amortised cost	2,084,043	0
	2,084,043	0

Other financial assets at amortised cost

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

Held as

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

(b) Non-current assets

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

Financial assets at fair value through profit or loss

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

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

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

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

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	193,115	250,505	305,013
Allowance for credit losses of trade receivables	0	(2,982)	(851)
Total trade and other receivables from contracts with customers	193,115	247,523	304,162

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

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

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Non-current assets held for sale

Non-current assets held for sale
Impairment loss

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

Land classified as held for sale

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

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Non-current assets held for sale

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

Non-current assets held for sale (Continued)

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

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

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

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

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

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

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

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

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

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

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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-Use Assets

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

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

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

12. TRADE AND OTHER PAYABLES

Current

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

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
<u>1,638,062</u>	<u>1,056,957</u>

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

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

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

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

14. BORROWINGS

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

Secured liabilities and assets pledged as security

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

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Risk

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

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Sick leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

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

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

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

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

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

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

19. CONTINGENT LIABILITIES

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

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

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	318,675	224,509
- plant & equipment purchases	10,468	0
	<u>329,143</u>	<u>224,509</u>
Payable:		
- not later than one year	329,143	224,509

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

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

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

(b) Key Management Personnel (KMP) Compensation

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

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

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

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

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

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

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

24. RATING INFORMATION

(a) General Rates

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

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

*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

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

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal at 30 June 2023	Principal		Principal at 30 June 2024	Principal at 1 July 2023	Principal		Principal at 30 June 2024	
		Principal at 1 July 2022	New Loans During 2022-23		Repayments During 2022-23	New Loans During 2023-24			Repayments During 2023-24	New Loans During 2023-24		Repayments During 2023-24
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
					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)

* WA Treasury Corporation

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

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

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

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

27. RESERVE ACCOUNTS (Continued)

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

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

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

28. TRUST FUNDS

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

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



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of York

To the Council of the Shire of York

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



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



6 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.23pm.

The minutes were confirmed by the Council as a true and accurate record at the Council Meeting held on 25 February 2025.

*SHIRE PRESIDENT
Cr Kevin Trent*