

ANNUAL REPORT

1 July 2023 to 30 June 2024

About this document

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating with the community and key stakeholders in a transparent and accountable way.

This plan is available in alternative formats such as large print, electronic, audio or Braille, on request.

"The Shire of Waroona stretches from sea to scarp between the Indian Ocean and the Darling Scarp, featuring pristine beaches, coastal lakes, fertile farmlands and peaceful jarrah forests. Covering a total area of 835km2, the Shire includes the localities of Waroona, Hamel, Lake Clifton, and Preston Beach".

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Waroona - Past, Present & Into the Future

Waroona has provided a home for generations, from the days when Indigenous Australians roamed the coastal areas in spring and summer, and the hills in autumn and winter.

Settlers began to arrive in the area in the late 1830's, although Drakesbrook (later to be known as Waroona) did not come into its own until the Pinjarra to Picton railway line was opened in 1893. The town catered to the needs of the mill workers with a post office, general store, blacksmith, several hotels come boarding houses, churches, doctor and dentist.

The farms supplied butter, fruit and vegetables for the men of the mills, and chaff for the horse teams that hauled the logs. As is many of the small towns of the time, dances, picnics and football formed the core of social life within the community and to this day Waroona still proves to be a successful sporting and extremely social community.

Today, agriculture, mining, manufacturing and tourism are important contributors to the local economy.

Waroona is an evolving district that services the diverse, social and economic needs of a growing community. The strong agricultural heritage will continue to guide any future district developments, particularly in Waroona and Hamel, and its enviable location on the Indian Ocean and along with the Yalgorup National Park will, influence future considerations for Preston Beach and Lake Clifton.

The population is expected to grow over the next thirty years. With this growth comes challenges, but smart planning and a focus on broadening the economic base will open significant opportunities for tourism, commercial investment, employment and education.

The long-term vision for Waroona is to create a district distinctive by its creativity, liveliness, activity and vibrancy, attracting new investment, seizing opportunities to develop and expand its business sector, and encourage innovation and collaboration, while providing an enticing array of lifestyle attractions.

The Shire of Waroona is proud of its past and excited about its future.

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Shire President's Message



I am pleased and honoured to present my comments for this year's Annual Report. Local Government holds a significant responsibility to its residents and ratepayers. While managing the matters surrounding waste management, roads, planning and community infrastructure coupled with emergency management, libraries, health and recreation services, the role of our local council is diverse and demanding. The key to delivering good governance is capable people and stability and as a small shire, we are very fortunate to have both.

I have been fortunate to have had the support of our councillors and staff for some time now and I am very grateful for their valued assistance over this last year. This position takes a certain energy and while largely it can be rewarding, it holds challenges in accommodating everyone's wishes. Matching expectations to requirements is not without its

difficulties at times. This council has a sound base, and decisions are well evaluated and scrutinised. One of the pitfalls that can become a council is making a decision that can echo negatively into the future and erode the capacity of future projects.

This past year has seen our finance department recognised state-wide for its capability and professionalism in managing our shire's corporate affairs. This is significant for our council as it demonstrates sound financial acumen and should signal to our community that managing council through budget cycles is occurring effectively and competently. This is an area of vital importance to local government.

Council will continue to investigate future income streams that can alleviate rate increases and provide funding without borrowing or relying on assistance grants. This will include looking at redundant land that council owns freehold and rating equality that provides fairness across the shire. Council has little debt and some strong assets. One area that needs attention, and almost all local governments fall into this situation, is having reserves large enough to cover eventual replacement of assets when required. Council continues to address this and will be diligent in identifying strategies to alleviate the future responsibility.

Upgrades to Drakesbrook Weir have continued, and the opening of Railside Park in December 2023 was a highlight for everyone involved in creating this special place. Integrating the war memorial into the park made this year's ANZAC service truly memorable, providing a comfortable space for many attendees and marking the inaugural dawn service at the new site as a particularly special occasion. This area will continue to be well patronised with future improvements to the Big Shed and Irrigation house planned for the coming years.

The Nanga Brook fires in late March were a reminder to the surrounding communities of the devastating impacts of a bush fire. Unfortunately, there was some property damage, however significant assistance was deployed to our shire to assist in managing the fire and containing it as quickly as possible. We were very grateful for the efforts of all volunteers and career fire fighters who came from across the state during what was a rather lengthy and dry summer.

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Our own volunteer bush fire brigades were outstanding and gave considerable time in monitoring and containing the fire. This was one of many fires in the autumn period and we can be very proud of all our emergency services personnel over that period that turned out.

Our CEO Mark Goodlet continues to guide the council through the delivery of policy and projects and leads a very capable team of staff who support this process.

Shire of Waroona is responsible for the management of our unique district in WA and through the visions of the community, we will continue to commit to making this a special area to live in for many years to come.

Cr Mike Walmsley Shire President

for Wolf



Chief Executive Officer's Message

Responsibly delivering Shire services has been the hallmark of the past year, whether it be licencing, the Visitor Centre, the Recreation and Aquatic Centre, the library or the array of events put on through the year. This and the delivery of good asset management and maintenance, backed up by a talented team behind the scenes keeping things on track and compliant with the rules. On this the Auditor General has ruled Waroona among the best 20 audit outcomes for the second time running since it started this award.

Celebrations for the opening of the newly named Railside Park were held in December 2023. Railside Park represents Council's desire to activate Waroona Town and bring the community together. This was the culmination of a 5-year process in which the Shire purchased land, developed a concept, raised funds and then built the Community



Precinct. At the request of the Waroona RSL the war memorial was also moved to this location. The new site hosted a moving Anzac Day commemoration with a large crowd in attendance.

The Nanga Fire in March 2024 brought the strong focus of the community and the Emergency Services resources to Waroona once again. While the escarpment to the south of town took the brunt of the fire and there was some property damage, no lives were lost, and the Shire did its part with its volunteer bush fire brigades and staff to assist in the efforts to bring the fire under control and then to aid the recovery. It was a reminder of the potential for disaster, but strongly supported by Emergency Services, it resulted in a significantly reduced adverse outcome for the Shire which speaks of the resilience and preparedness of the community.

This past year was also the year that the Shire lost its last bank branch much to the dismay of the community who met at a Town hall meeting to share their concerns. In dealing with this a working group was formed and the Shire President and Chief Executive Officer made representations to the National Australia Bank, who committed to securing a location for an automatic teller machine in town.

The Shire continued to partner with Alcoa in receiving, assessing and distributing grants to the community and its groups towards funding projects that bring social, environmental and economic sustainability to the community.

The protection and sustainability of the environment has been a strong focus for the Shire. It partnered with the Peel Regions local governments and not-for-profit environmental groups to produce the Peel Water Initiative, a document which recognises the impacts of reduced rainfall on the environment and how this might be balanced against the increasing water demands of industry. This work provides an evidence-based platform from which the Peel local governments can seek support for funding of projects that address the water shortages. The Shire also adopted a Mining Position Statement that acknowledges the important part resources play in our lives but seeks to balance this by protecting the escarpment's northern jarrah forest. It calls for engagement with communities by mining companies to arrive at solutions that balance the competing challenges.

Master planning for the Lake Clifton Reserve, and the Waroona North area for a future recreation area and housing, has been a focus for the 23/24 financial year. With these plans now adopted the work to seek funding and implement the plans begins.

All in all, it has been a busy, but productive year for the Shire of Waroona as we continue efforts to build a sense of place and identity, embracing creativity, our natural environment and a strong and diverse economy.

Mark Goodlet Chief Executive Officer





About the Annual Report

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating with the community and key stakeholders in a transparent and accountable way.

Integrated Planning & Reporting Framework		
Strategic Community Plan	Community vision, strategic direction, long and medium- term priorities and resourcing implications with a horizon of 10 years.	
Corporate Business Plan	Four-year delivery program, aligned to the Strategic Community Plan.	
Annual Budget	Financial plan for the current year.	
Informing Strategies		
Long Term Financial Plan	10-year financial plan.	
Asset Management Strategy	Approach to managing assets to deliver chosen service levels.	
Workforce Plan	Shaping the workforce to deliver organisational objectives now and in the future.	
Place & Area Specific Plans	Other informing strategies which target the needs and aspirations of community residents in Waroona/Hamel, Lake Clifton and/or Preston Beach.	
Community Development Strategy	Developed in partnership with a diverse range of community groups including youth, seniors, and Indigenous communities, the strategy outlines the Shire's approach to offering inclusive programs and initiatives for the entire community.	



Figure 1: Elements of the Integrated Planning & Reporting Framework. Source: Department of Local Government, Sport & Cultural Industries.

Our Shire

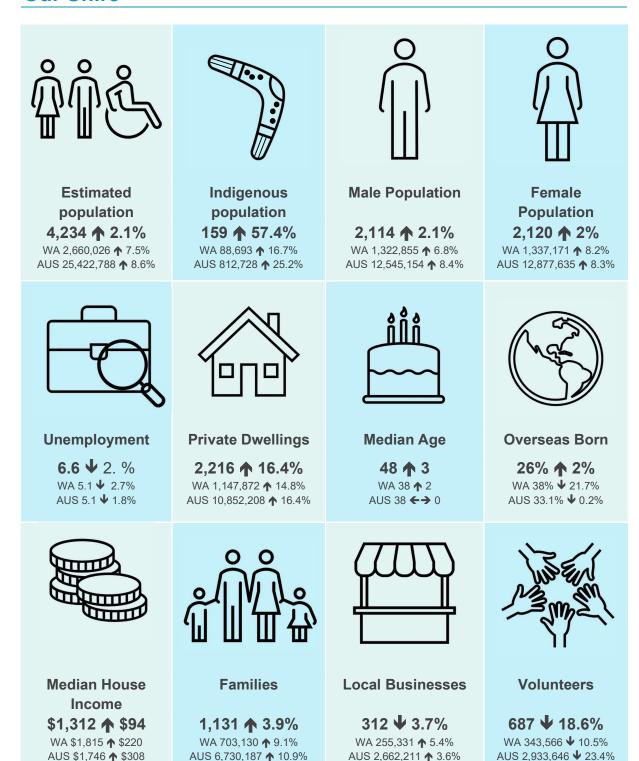


Figure 2: Shire of Waroona Statistics, as of 30 June 2024

- Australian Bureau of Statistics (2021) 6215, WA 2021 Census All persons QuickStats [2021 6215, WA, Census All persons QuickStats | Australian Bureau of Statistics (abs.gov.au)], accessed 16 July 2024
- Australian Bureau of Statistics (July 2019 June 2023) Counts of Australian Business, including Entries and Exits [Counts of Australian Businesses, including Entries and Exits, July 2019 June 2023 | Australian Bureau of Statistics (abs.gov.au)], accessed 16 July 2024

Our Council



Cr Mike Walmsley
Shire President

Male | Speaks English | Born in Australia |
Aged 55-64 years



Cr Naomi Purcell
Deputy Shire President
Female | Speaks English | Born in Australia |
Aged 45-54 years



Cr Charlie Clarke

Male | Speaks English | Born in

Bangladesh | Aged 55-64 years



Male | Speaks English and French | Born in Australia | Over 64 years of age

Cr Larry Scott



Cr John MasonMale | Speaks English | Born in Australia | Aged 55-64 years



Cr Karen OdorisioFemale | Speaks English |
Born in Australia | Aged 55-64 years



Cr Dion PisconeriMale | Speaks English | Born in
Australia | Aged 35 – 44 years

Roles and Responsibilities

Council

The role of the Council is prescribed in section 2.7 of the *Local Government Act 1995* (Act) and includes:

- **Governing the Shire's affairs** This role encompasses strategic planning mechanisms to ensure the continued sustainability of the Shire.
- **Performance of the Shire's functions** Council has ultimate responsibility for the performance of the Shire's functions and can exercise this responsibility through the development of appropriate delegations, making a Council determination on the provision of services and facilities, and regular reporting against objectives.
- Overseeing the allocation of the Shire's finances and resources Council
 exercises this role by overseeing and adopting the Shire's Long-Term Financial Plan,
 Annual Budget, Workforce Plan and Asset Management Strategy.
- **Determining the Shire's policies** Council adopts and reviews policies that act as guiding principles for the Shire's administration to achieve the objectives of the Strategic Community Plan, and guide officers in their decision-making processes.

The Waroona Shire Council meets on the fourth Tuesday of each month in the Council Chambers, with all meetings open to the public. All meetings of Council and its committees are conducted in accordance with the Act.

President

Section 2.8 of the Act states that the role of the President is to:

- Preside at meetings in accordance with the Act;
- Provide leadership and guidance to the community in the district;
- Carry out civic / ceremonial duties on behalf of the local government;
- Speak on behalf of the local government;
- Perform such other functions as are given to the President by the Act or any other written law; and
- Liaise with the CEO on the local government's affairs and the performance of its functions.

Councillors

Section 2.10 of the Act states that the role of a Councillor is to:

- Represent the interest of electors, ratepayers and residents of the district;
- Provide leadership and guidance to the community in the district;
- Facilitate communication between the community and Council;
- Participate in the local government's decision-making processes at council and committee meetings; and
- Perform such other functions as are required of a Councillor under the *Local Government Act 1995* or any other written law.

Committees and Working Groups

Under section 5.8 of the Act, Council may establish committees of three or more members to assist in its duties and exercise any powers or functions of the Shire.

To assist Council in overseeing a large number and broad range of functions and activities, there are several statutory and advisory committees and working groups in place, each of which serves a particular purpose.

A committee can play an important role in focusing attention and expertise on a specific activity or function. Some committees are responsible for making recommendations to Council on specific matters or projects.

The current committees, working and advisory groups currently in place are outlined below.

Council Committees

Finance and Audit Committee
All Councillors

Alcoa Waroona Sustainability Fund Committee Cr Walmsley and Cr Purcell

Bushfire Advisory Committee Cr Walmsley

Local Emergency Management Committee Cr Walmsley and CEO nominated officer/s

Council Advisory Working Groups – Councillor representation

Recreation Advisory Working Group
Cr Scott, Cr Purcell, Cr Odorisio and Cr Pisconeri

Waroona Visitor Centre Advisory Working Group Cr Purcell, Cr Pisconeri and Cr Scott

Awards Committee Advisory Working Group Cr Purcell, Cr Odorisio, Cr Clarke and Cr Mason

External Committees, Associations and Advisory Groups

Councillors and appointed staff are also members of a number of external committees, associations and working groups (statutory or otherwise) that assist other authorities and groups in performing their functions. To clarify the role and scope of each committee, there are usually a Terms of Reference in place to determine the committee's membership, responsibilities, extent of decision making and reporting requirements.

Alcoa Wagerup Environmental Improvement Plan Stakeholder Reference Group – Cr Pisconeri, and Director Infrastructure & Development Services (DIDS)

Coast SWaP- Vacant

Harvey River Restoration Taskforce - Cr Clarke

Lake Clifton Heron Progress Association - Cr Clarke

Peel Harvey Biosecurity Group - Cr Purcell

Peel Mosquito Management Group - Vacant

Peel Regional Leaders Forum (Peel Alliance) - President Cr Walmsley and proxy, Deputy President Cr Purcell, and CEO (non-voting)

Western Australian Local Government Association - Peel Zone - Cr Walmsley and Cr Purcell

Peron Naturaliste Partnership - Cr Walmsley (proxy vacant)

Preston Beach Progress Association - Cr Clarke

Regional Joint Development Assessment Panel - Cr Walmsley and Cr Purcell (Cr Mason and Cr Scott alternatives)

Regional Road Group (Southwest) - Cr Mason (Cr Purcell proxy)

Wagerup Community Consultative Network - Cr Odorisio, second position vacant

Waroona Historical Society - Cr Odorisio

Waroona Interagency Committee - Cr Purcell



Meeting Attendance

Council meetings were held on the fourth Tuesday of each month with the exception being January of which Council does not hold a meeting. Special council meetings were held in August and September 2023.

Councillor Name*	Ordinary Council Meetings	Special Council Meetings	Annual Electors' Meeting
Cr Mike Walmsley	11	2	1
Cr Naomi Purcell	9	2	1
Cr Charlie Clarke ¹	8	0	1
Cr John Mason	9	1	1
Cr Karen Odorisio	10	1	1
Cr Dion Pisconeri	6	2	1
Cr Larry Scott ²	8	0	1
Cr Laurie Snell ³	3	1	0
Cr Vince Vitale ⁴	3	2	0

¹ Cr Charlie Clarke term commenced 24 October 2023

² Cr Larry Scott term commenced 24 October 2023

³ Cr Laurie Snell term ended 24 October 2023

⁴ Cr Vince Vitale term ended 24 October 2023

Our Leadership Team



Mark Goodlet

Chief Executive Officer

- Strategy
- Elections
- Major Projects
- Council Services
- Business Improvement



Ashleigh Nuttall

Director Corporate & Community Services

- Finance
- Human Resources
- Governance
- Risk Management
- Information Technology
- Customer Service
- Library Services
- Community Development,
- Recreation Services
- Tourism



Karen Oborn

Director Infrastructure & Development Services

- Technical Services
- Works & Operations
- Waste Management
- Community Safety & Emergency Services
- Planning Services
- Regulatory Services
- Asset Management Services
- Environmental Management

Employee Annual Salary

The number of Shire employees entitled to an annual salary of \$130,000 or more is set out in bands of \$10,000. The publishing of this information is in accordance with r.19B(2)(a)(b) of the Local Government (Administration) Regulations 1996.

Salary Range	2023/24
130,000 – 139,999	0
140,000 – 149,999	0
150,000 – 159,999	2
160,000 – 169,999	0
170,000 – 179,999	0
180,000 – 189,999	0
190,000 – 199,999	0
200,000 - 209,999	1

Remuneration of the Chief Executive Officer

In accordance with regulation 19B(e) of the *Local Government (Administration) Regulations* 1996, the total remuneration provided to the Shire of Waroona's CEO during the 2023/2024 financial year including all benefits was \$252,967.



Service Areas

The Shire of Waroona is responsible for a range of functions, facilities and services including:

- Services to properties and the community;
- Regulatory services;
- General administration; and
- Process of government

Office of the Chief Executive Officer		
Department	Services	
Strategy	StrategyMaster Planning	 Integrated planning and reporting
Elections	Elections	
Major Projects	Major projects	
Council Services	Council services	
Business Improvement	Continuous improvement	Business management
Emergency Services	Volunteer Bush Fire Brigades	

Corporate & Community Services			
Department	Services		
Finance	BudgetingFinance / AccountingLoans / InvestmentsGrants management	RatesPayrollAsset accounting / management	
Human Resources	Human resources managementRecruitment	Workforce planningWorkplace health and safety	
Governance	Policies and proceduresDelegationsRegisters	AuditLocal laws	
Risk	InsuranceRisk management	Business continuity	
Information Technology	Information technologyRecordsFreedom of information	Public information disclosure	
Customer Service	Customer serviceLicensingFacility bookings	Marketing / Engagement and media	
Library Services	Library services		

Department	Services	
Community Development	Place activationCommunity development	• Events
Recreation Services	Recreation services	Club development
Tourism	Visitor Centre	Tourism

Infrastructure & Development Services			
Department	Services		
Technical Services	 Design and investigation Asset management Subdivision and development application referrals 	Project managementExtractive industryGrants management (assets)	
Works & Operations (Maintenance, capital, and operations)	Buildings MaintenanceParks and gardens	Roads & Other InfrastructurePlant and fleet	
Waste Management	Collection services	Disposal services	
Community Safety & Emergency Services	Emergency servicesBushfire services	Closed circuit televisionPreston Beach volunteer rangers	
Ranger Services	Ranger Services		
Planning Services	Strategic planningStatutory planning	Environmental planningHeritage services	
Regulatory Services	Building approvalsEnvironmental health services	 Preston Beach volunteer rangers 	
Asset Management Services	Asset Management Programs	Building Services	
Environmental Management	Native Vegetation & ReservesBiosecurity Programs	Foreshores & Coastal ManagementBiodiversity & Conservation	



Vision, Mission & Values

Our Vision

The Shire of Waroona will create a sense of place and identity, embracing creativity, our natural environment, and a strong and diverse economy.

Our Mission

We will be an organisation, with a can-do attitude that strives for service excellence, continued improvement and a commitment to outcomes.





Our Community

To have a connected and involved community that improves our quality of life through developing quality places and implementing quality town planning.

1.1 Create a connected, safe and cohesive community with a strong sense of community pride

1.1.1 Develop an identity for the Shire and the communities it comprises

Community Development Strategy

The Shire of Waroona has been working towards the development of a Community Development Strategy which will incorporate each townsite within the Shire.

During the 2023/24 year, the community development team commenced community engagement to inform the strategy. The strategy will be accompanied by action plans that outline what activities will occur in each place.

Interchangeable Event Signage

Interchangeable event signage at Railside Park will be incorporated into the Shire's Revitalisation strategy in the review and update of all signage.

1.1.2 Pursue a social environment that is accessible and inclusive for all ages and abilities

Accessible and Inclusive Events

The Community Development Team encourages activities, initiatives, and events that are free and accessible by ensuring they are open to all, regardless of age, ability, or background. They focus on inclusiveness by considering factors like physical access, diverse participation, and affordability to create welcoming spaces that foster community engagement for everyone.

Accessibility improvements at Preston Beach foreshore

Funded by the Cook Labour Government and selected by the Preston Beach community working group, access to Preston Beach rest facilities were improved through the installation of a disabled access BBQ. custom wheelchairaccessible table and bench seating, and accessible play equipment and musical instruments. The new equipment has replaced existing table and bench seating and adds more opportunities to the existing playground Preston Beach carpark playground equipment.

Comprehensive Review, Implementation, and Reporting of the Disability Access Inclusion Plan (DAIP)

"Enabling Waroona - Access and Inclusion Plan 2023-2028" was adopted by Council in February 2023. In accordance with the Department of Communities reporting requirements, and in line with the State Disability Strategy, the annual <u>D</u>AIP was submitted in July 2024.

Significant achievements which aligned with the Shire's Access and Inclusion Plan included:

- Upgrade of Preston Beach foreshore with the installation of disability-friendly facilities:
- Inclusion of universally accessible play equipment and all-accessible facilities in the construction of Waroona's newest community space – Railside Park; and
- Commencement of Shire administration office renovations, to cater for all-abilities access and comfort.

Accessibility entrance and upgrade to main Shire Administration building

Works to upgrade the Shire Administration building entrance and upgrades commenced in May 2024. However, progress was temporarily interrupted due to inclement weather and lack of skilled resources to complete the work. Although the work is taking longer than expected the upgrades to accessibility will be worth the wait.

The grant funded Administration entrance upgrades are on track to be completed in early 2025.

1.1.3 Grow and develop an age-friendly community

Delivering age-friendly initiatives

The Community Development team have delivered a range of initiatives focused on enhancing services, accessibility, and activities that meet the needs of older fosterina residents. а supportive environment where they can stay active, engaged, and connected within the community. Targeted activities have included supporting Fishability, hosting Waroona Interagency Network and working partnership with the Waroona Community Resource Centre to host Seniors Week activities.





1.1.4 Become a youth engaged and supportive community

2023/24 delivered a range of initiatives focused on creating opportunities for young people to participate in programs, events, and projects that build skills, foster social connections, and support their well-being. Such projects and programs ensure that young voices are heard and included in the community.

Key activities that inform the Community Development Strategy are outlined below:

Local Drug Action Team

Leading the LDAT, the Shire worked in collaboration with Waroona District High School, Waroona Police, Waroona Volunteer Fire & Emergency Services, St Johns Ambulance Sub Centre Waroona, and Heart Hub Southwest to provide local students with an interactive educational program promoting positive health and wellbeing choices and showcasing the risks and harms of alcohol and drug use.

Youth Week

Working with local youth from Waroona District High School, St Joseph's Primary School, Waroona Aboriginal and Torres Strait Islander Corporation (WAATSIC), and Waroona Lions Club, a youth focused event was held at Railside Park in April 2024. With the aim of celebrating the passion of youth within our community, they were able to participate in a skate park

jam session, showcasing their talents and learning new skills. The Big Shed offered a space for creativity with art and craft workshops including aboriginal painting, nature creations, and the opportunity to recycle and repurpose used items.



Youth engagement

Local young people participated in a survey enabling them to voice their opinions on programs and events relevant to their needs and inspirations.

1.1.5 Develop and facilitate events of a local and regional scale

The Community Development team at the Shire of Waroona supports, attracts, and develops events by collaborating with local groups and stakeholders to create engaging activities. These events are designed to bring people together, promote local culture, and enhance community vibrancy, activating public spaces and fostering community spirit.

Key events have included:





Working in collaboration with Recfishwest and Department of Primary Industries & Regional Development (DPIRD), the Shire hosted the annual trout release at Drakesbrook Weir. With hundreds in attendance, the event provides the opportunity for tourism, showcasing Waroona's natural assets while bringing the community together to support an event contributing to the health of our waterways.

Australia Day

The Shire hosted the annual Australia Day event at Memorial Hall celebrating not only what it means to be Australian, but also celebrating our local community and its people. The morning included breakfast, entertainment, a local art exhibition and the presentation of the Australia Day Awards.

ANZAC Day

Two commemorative events were held in honour of ANZAC Day at the new war memorial location of Railside Park. The Dawn Service saw the largest crowd drawn in recent years, followed by breakfast at Memorial Hall. The 11am service honoured all servicemen with an ANZAC parade and a moving ceremony.



In addition to those events, the Shire supported several local community groups to deliver their annual events that appeal to locals and visitors alike. This included the All-Australian Car Day, Preston Beach Golf Club Spring Fete, the Waroona Show, the Lions Christmas Gala, and the Preston Beach Golf Club Movie Night. The Shire also supported NAIDOC week celebrations, and the Waroona Lions Club with their monthly Community Markets.

1.1.6 Ensure the safety of our community

Working together to achieve Community Safety

The Community Development team have hosted a range of activities through the Drug Action Team including supporting Waroona District High School with the integration of the OurFutures program into the school curriculum educating students on the farm and dangers of drug and alcohol use and working with local emergency services to present a road safety awareness event featuring a mock accident scene. Students were able to tour the local Police Station. their awareness of contributing to accidents, and learning how emergency services assist the community.



Bushfire Risk Mitigation Activities

The Shire's current Bush Fire Risk Management Plan is being implemented by way of mitigation activities through the State government's Mitigation Activity Fund Scheme.

In 2023/24, the Shire received \$54,000 in funding through the scheme. The mitigation activities completed included:

- Fuel reduction around Water Corporation's Preston Beach potable drinking water tank.
- 2. Parkland clearing of the reserve on eastern side of Preston Drive, Preston Beach.

- 3. Fuel reduction on western side of Ocean View Road, Preston Beach.
- 4. Installation of firebreak along western side of Footprints Resort.
- 5. Fuel reduction along western side of Mitchell Road, Preston Beach.

These activities all create wide hazard protection zones for adjacent dwellings.

Endorsement of Joint Local Emergency Management Arrangements

Following the end of the long-running resource sharing arrangement between adjacent shires Waroona and Murray, a review of the joint Waroona/Murray Local Emergency Management Arrangements commenced in 2023/24, to remove all references to Shire of Murray. The review will continue into 2024/25 for finalisation and presentation of the final Arrangement to the Local Emergency Management Committee in November 2024.

1.2 Maximise and connect our natural assets to the community

1.2.1 Connect the natural assets, waterways, parks and reserves to the community

Development of a Public Open Space Strategy

A public open space policy will be drafted to align with the new Local Planning Scheme and Strategy once finalised.

Troutfest 2023

The annual Troutfest saw hundreds of participants helping Recfishwest to hand-release more than 350 rainbow and brown trout into the Drakesbrook Weir.

The warm weather made for a successful day with dozens of families trying their hand at flicking lures or fly-fishing, browsing the array of stalls packed with freshwater fishing merchandise, and enjoying the ever-popular Waroona Leos' sausage sizzle!







1.2.2 Upgrade the amenity of Drakesbrook Weir

Business Plan for the implementation of the Drakesbrook Weir Masterplan

Preparation of a business case for the implementation of the Drakesbrook Weir Masterplan will be undertaken to compliment grant funding applications. Business planning funds have been set aside in the Shire's 2024/25 budget.

mplementation of the Drakesbrook Weir Masterplan

Drakesbrook Weir takes pride of place in the Waroona community. It is utilised often as a day-use area by locals and visitors alike. Its popularity for kayaking, swimming and trout fishing means that it attracts regional visitation and events, with some specifically for the fishing enthusiasts.



A Masterplan is in place to redevelop and progressively improve the facilities at Drakesbrook Weir. The initial stages of the weir redevelopment project commenced in 2023/34 as set out below.

Drakesbrook Weir Carpark and Grass Area

Forming part of Stage 1 of the Drakesbrook Weir Mast Plan implementation, the Shire's Parks and Gardens team along with contractors worked very hard in late 2023 on improvements and extension of the weir car park layout and expansion and upgrades to extra grass area. the site was temporarily closed to the public during construction.





CCTV

Closed-Circuit Television (CCTV) cameras were installed overlooking the grassed areas as well as the ablution duct area. Cameras perform well and access to this footage is accessible by WA Police and staff only if and when it is required.

Playground and Marron play item

A brand-new nature play playground was installed at the southern end of the Drakesbrook Weir, which includes a variety of climbing structures, swings and soft-fall mulch. The arrival of a giant marron-shaped climbing frame and slides later in 2024 will complete the works and complement the natural location.



New Artworks

New artworks have been installed at Drakesbrook Weir on the ablution block and the BBQs. Artwork has been created by local Noongar Yorga, Shardah Jetta-Farmer and celebrates the Noongar six seasons. Each art piece is complimented by an information plaque to tell the story of the paintings and how they relate to each season.



Progressive Implementation of the Drakesbrook Weir Risk Management Plan

Several recommendations from the Drakesbrook Weir Risk Management Plan were address in 2023/24, including:

Weir wall

Remedial works on the weir wall were completed during 23/24. Repair works were required to remediate the rotation and collapse of part of the supporting limestone retaining wall.

Unfortunately, the wall could not be relocated back into its original position due to failure of the footing. The wall is now pinned back to hard ground and supported in front to help prevent further undermining.



Non-slip paving

Spray-on paving was applied to the concrete surfaces surrounding the ablution blocks to create a slip-resistant surface to improve safety.

The uneven surface and drainage issue was also rectified.

1.3 A planning framework that is visionary, supports connectivity and enables participation that ensure quality, diverse and innovative planning outcomes that meet community aspirations

1.3.1 Ensure the Town Planning Scheme and Local Planning Strategy facilitate quality and diverse planning outcomes

Local Planning Strategy

A local planning strategy identifies key issues, constraints, characteristics and opportunities for land use and development. These are set in relation to the community's development and land use aspirations for the Shire for the next 15 years.

Following community consultation held in 2022/23, minor modifications to the draft planning strategy are required prior to presentation of the strategy to Council for its consideration. Following Council's support, the draft will be presented to WA Planning Commission for their consent to advertise.



Town Planning Scheme

The Shire of Waroona's Town Planning Scheme provides the statutory framework to achieve the aspirations identified in the town planning strategy, for example – zoning, land use permissibility, and development requirements.

A draft scheme has been prepared; however, is dependent of the progression of the draft planning strategy before it can be further developed.

1.3.2 Consider new growth areas and prepare District Structure Plans

District Structure Plans will be developed following implementation of the new Local Planning Strategy outcomes, and with WA Planning Commission's support of an urban growth zone to the north of the Waroona townsite.

Shire district structure plans are dependent on the progression of the draft Local Planning Strategy and Local Planning Scheme.

1.4 Encourage an active and healthy community with an improved quality of life

1.4.1 Promote a mentally and physically healthy lifestyle

The following programs and services were conducted at the Waroona Recreation and Aquatic Centre (WRAC) during the 2023/24 financial year. Patronage and income have increased across all areas of the centre during the year.

- Vacation Swimming Lessons in October and January
- Private Swimming Lessons, every term
- Waroona Amateur Swimming Club
- Harvey Swimming Club
- Group fitness classes, including Aqua Aerobics, FBS (*Fitness Balance Strength*), Boxing, Spin, Power Bar, Yogaflow, Strength, Gym Circuit, and Bootcamp.

- Two 5-Week fitness challenges
- 24/7 Gym
- · Roller skating
- Just Dance Collective
- Waroona Amateur Basketball Association
- Gymnastics
- Karate
- Pickleball
- Senior mixed netball
- School holiday programs including Murray Forrest Friends, Lazer tag, an illustrator workshop, Scitech travelling exhibition, and mini golf.
- Halloween disco



- Messy mat play
- Department of Education interm swimming lessons in Terms 4 and 1
- Creche
- Pickleball
- Badminton

Holiday Programs

Laser Tag was held on the 12th of July with a great turnout of 80 children.

Part of the Green Mini Golf ran from 10th to 12th July and included mini golf and giant board game fun. Approximately 100 people attended over the two days.

Both of our Christmas holiday activities were booked to capacity with 25 kids attending our card making and cookie decorating session, and 15 participated in our Christmas jar art activity.

Supersonic Science and Murray Forrest Friends made up our April school holiday programs. Both sessions were well attended. Children took part in an interactive science display and got the chance to use their creativity and imagination with a nature craft activity.

Aqua Aerobics Revival is Thriving

Aqua aerobics has made a triumphant return to our group fitness schedule, captivating the community's interest. The recently trained aqua aerobics instructor, Jenna, has injected a dynamic and distinct style into the program and all feedback has been incredibly positive. Attendance consistently hovers in the high teens, guaranteeing an enjoyable experience for all participants.

The introduction of a new heat exchange water heating system ensures consistently warmer water and has significantly contributed to a constant high attendance, even during the colder months, surpassing previous winter figures.



Group Fitness Classes more supported than ever

Group fitness classes have once again proven to be a standout success this year, drawing an average attendance of 8 to 12 participants per session. These classes



have become a cornerstone of service at the Recreation and Aquatic Centre. Even with multiple classes offered at the same time, the strong attendance highlights their ongoing popularity and impact.

The addition of over twenty new members to our group fitness community is a testament to our success. Our effective fitness challenges have once again been successful in engaging newcomers to embark on their fitness journeys at the Centre.

1.4.2 Support local community, sporting and recreational groups and initiatives

This was achieved through the continued reinvigoration of the Waroona Recreation Advisory Working Group, meeting quarterly. Specific targeted work with sporting and recreation clubs occurs on an as-requested basis. One example of a club that has shown significant growth and potential this financial year is the Waroona Croquet Club who have begun their journey of sourcing funds to establish a permanent croquet playing field project in Waroona.

Alcoa Waroona Micro Grants Fund

Sixteen Shire of Waroona organisations and associations were supported in delivering valuable initiatives in the community through the Alcoa Waroona Micro Grants program in 2023/34. Some of these include:

- Preston Beach Progress Association towards the purchase and installation of outdoor picnic tables to enable the use of the outdoor patio area at the Community Centre.
- Waroona Lions Club to host the annual Lions Club Community Christmas Gala.
- St Joseph's Primary School towards hosting the 2024 STEMathon.
- Waroona Lions Club funds to add a secure storage room to Jim's Kitchen.

- Just Cruizin Street Machiners for a bus tour at the All-Australian Car Day to showcase Waroona, it's places and history.
- St John Ambulance Waroona for the supply of personal diagnostic equipment for incoming volunteers.
- Preston Beach Golf Club towards their annual Spring Fete.

Waroona Sport and Recreation Precinct Masterplan

The Waroona North Concept Plan has been adopted by Council. However, land tenure and planning issues remain unresolved for this location. A review of the draft Sport and Recreation Master Plan will align with the new location. The realignment work has begun with engagement of a consultant to carry out this work. Mark

1.4.3 Actively take opportunities to enhance public health

Implementation of priority actions from the Public Health Plan

The Shire's Environmental Health Officer is responsible for the ongoing coordination of implementing the actions set in the Shire's 2020-2025 Public Health Plan. Initiatives from the Public Health Plan will be implemented on an ongoing basis.

Developing a Library Activation Plan that will provide library programs to reduce social isolation and promote lifelong learning

Mapping of Council strategies and plans is currently underway. This will enable the Shire to incorporate a newly created Library Activation Plan into the suite of Council strategies/plans in a meaningful way to ensure the information provided is actioned. It is anticipated that the Library Activation Plan will be an appendix to the Community Development Strategy to be completed in the 2024/25 financial year.

A year in the Waroona Public Library

The Waroona town library continues to provide a range of new books for our readers and activities for children in our community. Coral's Crafty Knitting Group and Book Club are still as busy as ever.

As a member of the Southwest Library Consortium, our library can transfer books between other libraries within the consortium, which expands our library by offering an endless catalogue of book titles. This service is very well used with our clients.

St Joseph's School 3-year-olds playgroup students came for a visit for storytelling. Staff were then invited to attend their classroom and read them a story as we delivered their Better Beginnings packages.



We were invited to attend the inaugural National Science Week STEMathon 2023 in August. The event was hosted by St Joseph's School and held at the Waroona Memorial Hall. Two local schools enjoyed a fantastic day of engaging in science.



In May 2024 we participated in the National Simultaneous Storytime 2024 coordinated by the Australian Library and Information Association (ALIA). The chosen book was *Bowerbird Blues* by Aura Parker. St Joseph's School 3-year-olds playgroup visited the library, and we read the book together and enjoyed art activities.



The library was fortunate to receive a grant from Fuel to Go & Play[®]. With these funds, the library facilitated a 'cardboard creations day' that was attended by ten adults and seventeen young children. All participants had a fantastic morning.



Storytime sessions were held with St Joseph's Primary School and Waroona Playgroup and library staff made a visit to Waroona District High School primary students for Book Week.

1.4.4 Foster and value our volunteers

Thank-a-Volunteer Breakfast Events

The Shire hosted two annual events to recognise the contributions of volunteers within our community. They were the annual Thank-a-Volunteer Breakfast events held at both Waroona and Preston Beach, and the Volunteer Emergency Services dinner. Both were very successful and well attended.





Emergency Services Recognition and Thank You Dinner

The Emergency Services Recognition and Thank You Dinner was held during National Volunteer Week in May 2024. to the event recognises the tireless commitment of emergency services volunteers who dedicate their time and efforts to saving and protecting lives within the local community.





1.4.5 Support and enhance health services in Waroona

Waroona Interagency Group

The Waroona Interagency Group is a forum for agencies who deliver community services within the Shire to share knowledge and work collaboratively to address issues around community wellbeing and safety. The Shire facilitates and hosts this forum every three months.

The Waroona Interagency group continues to operate and has a high level of engagement from local stakeholders.

1.5 Value, protect and celebrate our rich history and culture

1.5.1 Pursue actions to preserve areas and materials of historical significance

Waroona Historical Society

The Shire continues to support the Waroona Historical Society through ongoing building maintenance of the museum facility. Additionally, over the past year the shire has assisted the Society through the support of a Micro Grant for the upgrade of storage, stationery and meeting tables, and an Alcoa Sustainability Grant for the installation of a display cabinet. The Society plays a vital role in growing community awareness and appreciation of local history and heritage through the preservation of local historical materials.

Local Heritage Survey

A complete review of the Local Heritage Survey was undertaken in 2022/23. No further review was considered necessary in 2023/24.

1.5.2 Foster arts and culture throughout the Shire

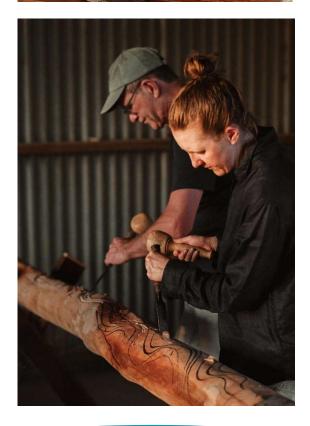
Art and Culture Initiatives

The Community Development team have hosted a range of art and culture initiatives

including exhibits during ANZAC and Australia Day, installation of aboriginal artwork at the Weir and involvement in the artworks being installed at Railside Park.







Supporting Local Creatives

The Waroona Visitor Centre gallery serves as a hub, displaying, showcasing and selling the work of more than 50 local and regional artists, creatives, makers, photographers and primary producers.



Other visitor centre initiatives which support local artists and makers include:

- Organising Makers Days at the centre, where local creatives volunteer and showcase their expertise and skills to the public; and
- Coordinating charity projects among local creatives. Funds raised through the sale of their products go towards supporting local organisations such as Waroona West Volunteer Bush Fire Brigade, Waroona Community Car Incorporated, and St. John Ambulance Waroona Sub-Branch.

Mooriel's 2023/24

In 2023/24, Mooriel, Waroona's mascot's ever-changing outfits have included themed displays such as "Colour My World", aligning with 2023 Waroona Show theme, a convict costume following her abduction and later return home, and

costumes including Queen Bee and a fairy in celebration of International Fairy Day.



Art, Cultural and Heritage Trail

Marketing materials for Waroona's Art, QR Code, and Heritage trails are available in individual formats and can serve as the foundation for unified collateral subject to future capacity and budget funding.

1.5.3 Acknowledge and celebrate the diversity in our community and support activities in recognition of national campaigns and initiatives.

NAIDOC Week

The Community Development team supported WAATSIC to host a range of cultural activities during NAIDOC week. They have also included cultural activities at different events including Youth week, Troutfest and community engagement at Preston Beach.



Our Economy

To create a diverse economy that supports opportunity, education and employment.

2.1 Develop an economy that is focused on growth, knowledge and innovation, and infrastructure, and protects prime agricultural land

2.1.1 Maximise the inherent economic opportunities in the Murray Waroona functional economic region

The Shire of Waroona has maintained contact with Peel Development Commission and Regional Development Australia, as well as local member of parliament and ministers throughout 2023/24. It continues to meet business owners in support of doing business in the Shire.

The Shire has been putting in place information and support for short stay hip camp approval processes so that businesses wishing to do this can get simple approvals in place quickly. The Shire has been negotiating with proponents wishing to undertake offset planting and seed harvesting in Shire nature reserves.

This represents a business opportunity for the Shire in terms of a potential income as well as aligning with environmental goals.

Investigations on battery recycling in Australia as a sustainability measure have been carried out to understand whether this presents an opportunity for the Shire. The CEO also met with renewable energy providers to explore opportunities.

2.1.2 Enhance the agricultural industry in Waroona as a dominant economic sector

Waroona Townsite Revitalisation Strategy

A business case for the Waroona Townsite Revitalisation Strategy was prepared and updated during the reporting period. The Chief Executive Officer regularly meets with neighbouring Shires and landowners to understand and to explore business opportunities for attracting private business.



A planning and design grant for the Waroona Townsite Revitalisation Strategy has been submitted and is awaiting the outcome of assessment.

Small Business Initiatives

The Shire continues to support small business initiatives, including sponsoring a Shopping in Waroona prize run through That Fishing Shop, and Tidy Towns run through the local Magic Barn Fairy Garden.

During the year, the Shire met with a large fruit grower to support the opportunity for a new product in the Shire, including processing capacity.

2.2 Develop a locally supported resilient, stable and innovative business community that embraces creativity, resourcefulness and originality

2.2.1 Support local businesses, Waroona Business Support Group and initiatives

Collaboration with the Waroona Business Support Group and Peel Chamber of Commerce and Industry.

Connection with the Waroona Business Support Group and Peel Chamber of Commerce and Industry continued to develop initiatives, the most 2023 in support of the Waroona fairy doors initiative, coordinated by the Magic Barn Fairy Garden.



Business After-Hours Event



The Shire partnered with the Peel Chamber of Commerce & Industry and Waroona Business Support Group to hold a Business After Dark event in October 2023.

Guests from local and Peel-based businesses enjoyed an evening of fabulous food, camaraderie and networking while enjoying The Rec Hotel, Waroona's newly refurbished function room.

Shire President Mike Walmsley shared an update on some of the Shire's projects for tourism, growth, revitalisation, and planning along with an information on the launch of the Waroona Community Precinct. Waroona Business Support Group - Peel CCI President Bronwyn Chompff-Gliddon reminded businesses to reach out for support and invited IPS Business Advisory to inform guests about upcoming workshops relevant to driving tourism and marketing.



Robyn Clarke MLA provided an update on public transport services that will soon become available to residents. The group also heard from Sam Lee Mohan, the

Managing Director and CEO of Frontier Energy, about the Bristol Springs Renewable Energy Project development not too far from Waroona town centre.

Small Business Friendly Local Government Initiative

The Shire is proud to be a Small Business Friendly local government. During the year, we implemented a variety of initiatives that

demonstrated our commitment to actively supporting our small businesses, including reducing the red tape associated with Shire dealings and making payments in short time frames to our valued local suppliers. Additionally, the Shire works with local tourism businesses through ongoing advertising and features in various publications including Hello Perth. Mandurah & Peel Visitor Guide, Guide to WA, and The Wanderer, as well as distribution of the Waroona tourism brochure at Perth Airport Terminal 1, collaborative television advertising on WIN, and local features in the Drakesbrook Despatch.

2.3 Create a vibrant, inviting and thriving town centre and maximise Waroona's natural assets, culture and heritage as drivers for tourism

2.3.1 Encourage community and business initiatives to refresh the appearance of the town centre

Executing the Townscape Façade Grant Initiative

This program will be reviewed as part of the Townsite Revitalisation Project. The Grant Program Guidelines will then be drafted for endorsement.

Streetscape Improvement Plans for South Western Highway, Waroona Town Centre

Landscape concept plans were developed and adopted by Council in 2023. A councilendorsed townscape planning policy was also implemented.

2.3.2 Develop key sectors of the tourism economy where Waroona has a competitive advantage

Future Preston Beach Carpark

In 2023/24, discussions with landowners occurred in relation to suitability of land and its availability for this purpose.

Waroona Tourism Strategy

The Shire engaged with INK Strategies in the development of a comprehensive Destination Management Strategy (DMS) for the region. The DMS will serve as the strategic framework to guide sustainable tourism development, enhance visitor experiences, and preserve the natural and cultural assets of the Shire of Waroona.

Understanding the true potential of tourism and the visitor economy for the Shire is a key driver for the development of the plan.

The DMS will guide future decision making, building from a strong understanding of 'current state' initiatives and destination maturity. The DMP will consider the 'supply' of existing and future visitor experiences, products and programs, the 'demand' including the market profile, depth and brand positioning, and the 'capability' including capacity, economic and investment drivers.

The DMS has been developed with consideration for the Shire's unique characteristics, economy, and community. It is anticipated that the DMS will be adopted by Council in late 2024.

2.3.3 Develop new trails and enhance and promote existing trails

Stage 2 Waroona Trails Design underway

Following approval of grant funding received in 2023/24, the Town to Weir Trail project is now in design phase with the cross sections and alignment under consideration.

Our Environment

To continually care for, protect and enhance our environment for the generations to come.

3.1 Protect and enhance our existing natural assets, waterways, bushland and biodiversity

3.1.1 Collaborate with local environmental community organisations and volunteers

The Shire collaborates with Peel Harvey Catchment Council, Peel Biosecurity Group and other related groups. Supporting initiatives and activities implemented on an ongoing basis.

Level of support in 2023/24 has been limited due to extended hot weather periods and low water levels along the Harvey River. Officers have worked with Peel Harvey Biosecurity Group on the CrISP (Cross-tenure Invasive Species Program) aimed at pest control within Shire reserves.

In November 2023 the Shire assisted the Harvey River Restoration Taskforce with collection and delivery of materials to fabricate the fish hotels for installation along several access points along the Harvey River. In April, our Parks and Gardens team provided support by delivering the fish hotels to the project site on Riverdale Road and assisting with installation.

Engagement in Peron Naturaliste Partnership Initiatives and Related Activities

The Shire is a member of the Peron naturalist Partnership and participates in projects and meetings on an ongoing basis.

Maintaining Assistance for Waroona Landcare

The Shire currently supports the Waroona Landcare groups by way of subsidised office and storage space. Human Resources and payroll functions are also

performed for the Harvey River Restoration Taskforce staff.



Shire of Waroona recently entered into a new Auspicing Agreement with the Harvey River Restoration Taskforce for the provision of human resources and associated operational support services. The auspicing agreement allows for the continuation of Rivercare and Landcare operations conducted by the Harvey River Restoration Taskforce in the region.

Supporting local Landcare groups through subsidy of the Environmental Centre in Waroona

A Management (Vesting) Order over the former Department of Primary Industries and Regional Development (operating as the Department of Agriculture & Food) premises at 120 South Western Highway was granted in September 2023.

Planning for the redevelopment of the old Department of Agriculture building as a sustainable Environmental Centre for the relocation of Landcare continues to evolve. The Shire continues to support Landcare groups through an annual financial contribution to Landcare activities.

3.1.2 Develop future plans and strategies to protect and enhance Preston Beach and the Yalgorup National Park

Preston Beach Volunteer Rangers

The Shire has regular contact with head volunteer Preston Beach ranger, Noel Dew to discuss matters of importance to the beach. Important projects undertaken during the 23/24 year included dune brushing (\$15K), blocking entrances to 4WD tracks behind the sand dunes with sand piles using a front-end loader, and the commencement of an education program to eradicate white weeping broom.

Preston Beach Foreshore Management Plan

The Shire of Waroona continues to liaise with the Regional Road Group (RRG), Department of Biodiversity, Conservation, and Attractions (DBCA), Shire of Mandurah and several other government agencies to work through key issues identified in the Yalgorup National Park masterplan that fall within the Shire of Waroona. Current issues in focus throughout 2023/24 have included:

Ability of Preston Beach Road North to accommodate predicted additional vehicle traffic to Martins Tank Campground. With only four rate payers required to use Preston Beach Road North for residential access, it does not qualify for Regional Road Group funding, hence it remains unsealed designed for a maximum of only ten vehicle movements day per day.



The number of visitors to the DBCA-managed campground, can reach 330 per day during peak periods. Without state funding to upgrade the road, the Shire is currently exploring options to fund a road upgrade, such as setting an entrance toll for visitors, or closing the road to local traffic only resulting in DBCA needing to find an alternative entry point;

 Provision of a second access into Preston Beach for emergency access and egress. The absence of this hinders opportunities for further housing development; and



A desktop study and consultation with neighbouring local governments and state agencies has been undertaken. This research included a review of Preston Beach 4x4 Management Options. As a result, the development of a comprehensive Beach Management Strategy progressing. Following introduction of the planned Local Government Property and Public Places Local Law 2025, a compliant visitor management plan will be developed in consultation with the Preston Beach community and other key stakeholders.

3.2 Proactively manage resources and practice sustainability through responsible management of water, energy, fire control, and waste

3.2.1 Secure water resources to ensure water sustainability for agricultural, economic and recreational needs

Creating a Pre-feasibility Study for Future Water Security in the Peel Region

The Peel Water Initiative document is complete. This is a joint Peel region study that investigates water demand versus supply and options to ensure agriculture and industry remain viable in relation to water supply constraints.

The Shire engages with industry for nonpotable water supply options and is supporting Peel Harvey non-potable water infrastructure expansion efforts in the shire.

3.2.2 Secure energy resources to ensure energy sustainability for community needs

The Shire's Asset Management Strategy list of deliverable actions includes the installation of solar panels to be progressively installed across Shire assets. This is included in the newly adopted Asset Management Strategy plan for buildings and facilities. When scheduled roof works commence, installation of solar panels will be considered in the renewal works.

Predesign works have now commenced which requires determining each total building power consumption and whether buildings can support solar panels on the roofs and developing a business case.

3.2.3 Responsibly manage Council and community water and energy use

Introduction of hybrid fleet vehicles

In 2023/24, the Shire began assessing the suitability of hybrid vehicles for the Shire Executive staff fleet as these vehicles need replacing and may be introduced as a replacement for fleet vehicles in 2024/25.

3.2.4 Improve waste management practices through diversion, reuse and recycling

The Shire team implements new initiatives which align with the actions and goals in the Waste Management Plan as part of its annual works program each financial year. Now accepted in dedicated collection zones at Buller Road refuse site are waste oil, batteries and cardboard.

The waste transfer station construction and recycled item shop is nearing completion.

Waste Management Plan endorsed by Department of Water and Environmental Regulation

In accordance with the Shire's endorsed Waste Plan, Local Governments are required to develop a Waste Management Plan and Risk Plan outlining its current services, future services, and risk assessment. The Shire of Waroona's Waste Management Plan is in a draft format to be presented to council in the December 2023 for official endorsement in June 2024.

Buller Road Refuse Site Transfer Station Upgrades

The Shire continued the work on waste bund which formed part of the wider improvements to the Buller Road Waste Facility. During the 2023/24 fiscal year the Shire completed construction of the waste bund which included gates to prevent windblown litter. The waste bund is now being used, which has allowed residents to dispose of their domestic waste in a visually accessible location and remove those facility users from the active landfill face.



Loaders will be used to cart all waste unloaded into the waste bund to the landfill site on an as-required basis by the Shire's landfill contractor. Additionally, the bund allows the Shire to prepare the site as a community transfer station for when the landfill site reaches capacity.

The waste bund requires a Department of Water and Environmental Regulation (DWER) licence amendment to use which is currently in the process of being assessed by DWER.

Groundwater Monitoring

In accordance with Section 3.2 of the Shire's Department of Water and Environmental Regulation (DWER) Licence, Groundwater monitoring continued as required.

Regular Biannual Groundwater Monitoring Events (GMEs) must persist to assess potential adverse impacts on the underlying aquifer resulting from the licensed landfill facility's operation.

Results are consistently compliant and the inclusion of PFAS monitoring is providing beneficial data for the Shire's potentially contaminated site status.

Site Upgrades

An amendment to the Shire's Department of Water and Environmental Regulation (DWER) Licence now allows use of the push wall inside the domestic waste bund which will allow residential domestic waste facility users to drop off waste in a visually accessible location and remove those facility users from the active landfill face.

As part of the WasteSorted E-Waste Infrastructure Grant, administered by the Waste Authority WA, the Shire of Waroona commenced e-waste recovery at the Buller Road Refuse Disposal Site E-waste collection shelter, in mid-November 2023. Together with Total Green Recycling the Shire was able to process 2,887kgs of e-waste with 88% of the total being diverted from landfill meaning only 394kgs of the e-waste sent for processing was classified as residual waste and sent to landfill.

Our Built Assets

To build and effectively manage our assets to continually improve our standard of living.

4.1 Public spaces and infrastructure are accessible and appropriate for our community, and meet the purpose and needs of multiple users

4.1.1 Plan public open spaces and community facilities for current and future generations

Railside Park – Waroona's New Community Precinct

Railside Park, Waroona's new community precinct was officially named in November 2023.

The name is rich with historical significance and reflects the roots and growth of the Waroona community. 'Railside Park' pays homage to a pivotal moment in the Shire's local history — the completion of the Perth to Picton railway in 1893. This significant milestone opened our district up to new opportunities and connections, paving the way for the prosperity and development that followed.

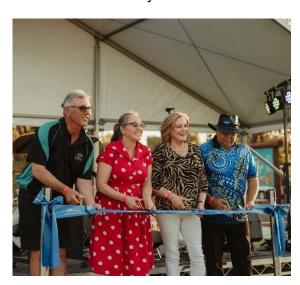
The name 'Railside Park' has a double meaning, which is also a nod to skaters and others using the rail on the skate equipment to perform tricks.

Elements of Railside Park were officially opened at a ribbon cutting event on 12 December 2023 by Ms Robyn Clarke MLA,

Member for Murray-Wellington, representing Minister David Templeman, Minister for Sport and Recreation, Hon. Don Punch MLA, Minister for Regional Development, Mr Andrew Hastie MP, Federal Member for Canning, Senator Louise Pratt, Labor Senator for Western Australia and representatives from organisations that funded the project.



Railside Park was officially opened to the public at a community celebration twilight event on 2nd February 2024.



Railside Park Funding

Railside Park has been jointly funded by the Australian Government, the Western Australian Government through the Department of Local Government Sport and Cultural Industries, and Department of Primary Industries and Regional Development, Lotterywest, Shire of Waroona, Alcoa Waroona Sustainability Fund and the Lions Club of Waroona.



Railside Park Features

Since its opening in early 2024, Railside Park has attracted many visitors of all ages to enjoy its amenities and features, including:

- 'Skatewave Skatepark'
- Pump track



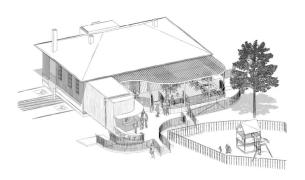
- 'Noongar Maar-keny Bonar', the park's Noongar six seasons garden
- Large open-air lawn
- Waroona War Memorial
- BBQ and picnic seating
- All-ages playground

- Fenced toddler playground
- Interactive waterwheel and water play
- Eye-catching artworks integrated into all elements of the park, and
- Accessible public toilets and facilities

Railside Park - Phase 2

A detailed design is underway for the Big Shed Pavilion and Irrigation Offices at Railside Park. In June 2024, engineering designs were developed and grant funding for these facilities is being sought.

Below are concept drawings which show designs planned for Irrigation House and the Big Shed.



INDICATIVE 3D VIEW



Drakesbrook Cemetery Masterplan

The Drakesbrook Cemetery Masterplan continued to rollout in the 2023/24 reporting period. The upgraded cemetery carpark was completed in late 2023.

A flora and fauna survey were carried out in the understory of natural vegetation surrounding the current cemetery footprint and showed that no endangered flora species existed amongst the understorey. As a result, the clearing permit for understory/ regrowth has been sent for consultation by Department of Water and Environmental Regulation (DWER).

The Shire has lodged a State Natural Resource Management Funding grant application to commence some groundwork in preparation for implementation of the Drakesbrook Cemetery Masterplan actions.

If successful, this will include the initial stages of opening additional areas for burial plots. The Department of Water and Environmental Regulation clearing permit has passed the validation phase and is due to be made available for public consultation in 2024/25.

4.2 Manage assets in a consistent and sustainable manner

4.2.1 Plan and effect appropriate maintenance, renewal, replacement and disposal of assets

Library Roof Replacement

Works to replace the library roof have been scheduled for the 2025/26 operational year.

Footpaths Renewals and Upgrades

We are pleased to report the successful completion of an ongoing annual footpaths upgrade and renewal program, consistently implemented through our operations works schedules. Footpaths removed and re-laid, or installed during the 2023/24 year were:

Hesse Street, Waroona

The northern 200m of existing damaged pathway was removed and replace with a new 1.8m wide pathway. New kerbing was also installed.

Elliott Street, Waroona

A total of 80m of damaged pathway was replaced between Hill Street and Thatcher Street.



This schedule is set to continue 2024/25, ensuring continued improvements to our community's footpaths.

Lake Clifton Multipurpose Outdoor Court Resurfacing Project

The Lake Clifton community reserve provides a community focal point for Lake Clifton residents. It currently houses a community building, fire brigade building, a playground, and other minor structures in poor condition.

Development of this site would bring the opportunity for better social inclusion and resident well-being.

Phase 1 of the master plan encompasses enhancements to existing facilities, upgrades and expansion of the multipurpose courts, an outdoor fitness trail, an adventure playground, and nature play facilities, and reconstruction and undercover BBQ area relocation. A concept plan is shown below.



Following consultation with the Lake Clifton Community in 2023, two options were reviewed by architects overseeing the project and the final concept plan was released for public consultation.

With the final design ready for approval by council in 2024/25, plans are in place to undergo aboriginal cultural heritage consultation prior to commencement of construction.

Long Term and Funded Building Renewal Program

A long term and funded building renewal program which aligns with the Longterm Financial Plan was developed and approved by Council through the Building and Facilities asset management plan in 2023/24.

4.3 Suitable housing and transport infrastructure to meet the needs of our diverse community

4.3.1 Develop and promote diverse and affordable housing and accommodation

Development of a Land Rationalisation Strategy for Council Reserves, Owned Land, and Property

An assessment of all local government land within the Shire has been documented including freehold land and reserves. This will form the basis for examining future use options.

The Shire is examining offset planting and carbon credit opportunities for the suitable reserves within the Shire under its control. This may serve the dual aims of providing increased habitat as well as achieving carbon reduction.

Council has adopted an Environmental Management Strategy and undertaken a canopy restoration planting program. In addition, the Shire CEO and Council are liaising with State government regarding utility upgrades to enable the development of more residential blocks.

4.3.2 Develop and promote an efficient, safe and connected local and regional transport network

Design and Consultation Process for Local Area Traffic Management on Mitchell Road, Preston Beach

Stage two of the traffic management project for Mitchell Road, Preston Beach to improve road safety and reduce vehicle speed, extended from the Preston Beach corner store to the beach car park, at the end of Mitchell Road in 2023/24.

The intersection of Mitchell Road and Styles Road was realigned, kerbed and line-marked to increase vehicle visibility at this intersection, and speed reduction platforms and new pathways were installed along Mitchell Road near the General Store and close to the beach carpark entrance.



Advocating for the Establishment of a Road Train Assembly and Breakdown Area

A business case for an upgrade to Johnston Road was completed in 2023 showing a very good return on investment for the Federal government to fund. Th Shire considered adding Johnston Road to the regions list of regionally significant roads to improve the chances of securing funding but there has been no commitment to action this at this stage which has meant that no funding has secured for the project.

Approximately five million dollars (\$5M) is required for the next stage of the project to confirm the final cost and design, resolve

land tenure issues and address environment and Aboriginal Cultural Heritage assessment requirements.

A project scoping document is now required in preparation for funding submissions.

Regional Road Group Projects

Johnston Road

The final phase of this upgrade was completed in 2023/24, reconstructing and widening a 900m section of the road to a 7m seal.



Somers Road

A 1.5-kilometre section of Somers Road was reconstructed to a 7.2m seal width.

Nanga Brook Road

The western most 3.3Km section of Nanga Brook Road was resealed and the verges were cleaned up to improve driver safety.



Preston Beach Road

The road works team reconstructed a section of Preston Beach Road, between 1.5km and 2.9Km and widened the road to a 7.2m seal. The road shoulders were also sealed around bends to allow for the high travel volume on Preston Beach Road.



Coronation Road

A section of Coronation Road was reconstructed following damage by tree roots. The project included line marking, which was co-funded by Main Roads WA.



Our Leadership

To embed strong leadership through good governance, effective communication and ensuring value for money

5.1 A sustainable future through embracing change, applying technological advancement and pursuing efficiencies

5.1.1 Establish a strong corporate governance framework to ensure high standards of integrity, ethics and accountability, and pursue professional development opportunities

Councillors - Compulsory Training Completion and Knowledge Building

In accordance with legislative compliance, all compulsory elected member training modules were completed within 12 months of their October 2023 election.

In addition to the completed Councillor training, Councillor Scott, along with Councillors Walmsley and Purcell undertook Department of Planning, Lands and Heritage mandatory Development Assessment Panel (DAP) member training in February 2024.

To further her local government knowledge, involvement and development in her role as Councillor, Cr Purcell attended the following courses and conferences:

- Australian Institute of Management's Developing Resilience and Mentoring course.
- Western Australia Local Government Association (WALGA) Local Government Convention held in Perth on 19 September 2023. This annual forum encourages networking and information sharing as well as explores the ever-changing landscape of Local Government and how the sector can embrace change and create benefits for their respective communities.

- Australian Local Government Women's Association WA's Professional Development Leadership Program, held at Parliament House, and
- 2024 WA Tourism Conference in June 2024.

Comprehensive Review of local Laws Due for Revision

Three Shire of Waroona Local Laws were reviewed / introduced during this reporting period:

- The Dog Local Law 2023 which will provide for the effective management and control of dogs within Shire of Waroona in relation to containment, the number of dogs at a premises, kennel licencing and excreta, was gazetted on 7 July 2023
- The Cat Amendment Local Law 2023, which was made to correct errors in the Shire of Waroona Cat Local Law 2023 was gazetted on 19 January 2024; and
- The Pest Plant Local Law 2024, which was introduced to allow Council to specify pest plants within the Shire, provide a framework for effective pest plant control, and a means to enforce removal of pest plants from Shire and private land, was gazetted on 31 May 2024.

The review / making of the following local laws will continue into 2024/25 and are scheduled to be adopted and/or gazetted during this same year:

 Bush Fire Brigades Local Law 2024, scheduled for gazettal in August 2024

- A review of the Shire's 2014 Fencing Local Law; and
- Local Government Property & Public Places Local Law 2024, which combines the Shire's current Local Government Property Local Law 2014, and Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2001, whilst including additional provisions for management of activities on Preston Beach.

Towards Waroona 2030 – Corporate Business Plan 2023-2027



Council adopted the 2023-2027 Corporate Business Plan at the August 2023 ordinary council meeting.

The Corporate Business Plan is responsible for activating the strategic direction of the Shire as articulated within the Strategic Community Plan, into specific priorities and actions at an operational level, to inform the annual budget. The Plan also draws together actions contained within the Long-Term Financial Plan, Asset Management Plans and other informing strategies.

The Corporate Business Plan maps the Shire's key priorities, projects, service delivery and actions over four years of the Strategic Community Plan 10-year planning period.

It is developed on a four-yearly cycle and reviewed annually to re-prioritise projects and services and introduce new projects.

Governance Reviews

Ensuring good governance is high priority for the Shire, fostering community trust in the Council and its services. It plays a crucial role in maintaining compliance with legislative requirements and provides assurance that our organisation operates effectively and efficiently.

During the reporting period, a comprehensive review of the governance framework was undertaken, leading to amendments in local laws, policies, and changes to Council delegations. All Council-approved control documents are readily available for public access on the Shire's website and can be viewed or obtained in hard copy format at the Shire Administration Office and Waroona Library.

Governance Registers

In accordance with the *Local Government Act 1995*, the Shire of Waroona maintains and publishes the following updated registers on its website -

- Councillor Complaints
- Council Member Fees, Expenses and Allowances
- Councillor Training and Professional Development report
- Disclosures of Interest
- Delegations
- Electoral Gifts
- Disclosed Gifts
- Annual and Primary Returns, and
- Tenders.

Annual Compliance Return

The Local Government (Audit) Regulations 1996 require the Shire to undertake an annual audit of statutory compliance and submit a Compliance Audit Return to the Department of Local Government, Sport and Cultural Industries each year.

The Compliance Audit Return focuses on high-risk compliance areas including commercial enterprises, delegations of power, disclosure of interest, disposal of property, elections, finance, integrated planning and reporting employees, official conduct, and tenders.

The compliance audit return from the 2023 calendar year was prepared and submitted to the Finance and Audit Committee in March 2023 presenting a high level of legislative and statutory compliance, with zero instances of legislative noncompliance.

5.1.2 Maintain long-term financial sustainability

Resourcing Waroona 2030 – Long Term Financial Plan

A full review of the Shire's Long Term Financial Plan will be undertaken in 24/25. The review will ensure that the plan is aligned with the Shire's evolving future needs and aspirations.

5.1.3 Consider future technological requirements for the delivery of services and corporate functions

Exploring Connectivity Options for Adequate Information and Communication Technology Services in Council Facilities

Following the cessation of the Shire's IT resource sharing arrangements with the Shire of Murray on 30 June 2024, the Shire is engaging with an external IT contractor for IT support. As part of this transition a full review of connectivity options for Council facilities will be undertaken. Any resulting

upgrades will be budgeted for in ensuing years.

Enhancing and Upgrading the Corporate Management System and Development of an Upgrade Plan

The first stage of improvements to the Corporate Management System saw the implementation of a new payroll module which went live in September 2023. The new payroll system significantly reduces Officer time on manual data entry, allowing those officers more time to be allocated to other duties.

The Shire continues to progress towards a fully electronic record keeping system. Back scanning of old records will be undertaken as time permits to realise an eventual fully electronic system.

The Shire continues to explore options for a new Corporate Management System with the existing system eventually being unsupported. Several changes to available products in the industry will result in this process taking longer than first expected, however, it is important that a measured approach take place to ensure that the chosen system is appropriate for our organisation.

5.2 Develop a skilled, safe and compliant organisation

5.2.1 Employ, maintain and retain a skilled workforce

Our new suite of human resources management practices integrated human resource forms, and centralised recruitment processes have now been fully implemented. These changes along with the implementation of our new cloud-based payroll system have vastly improved efficiencies and human resources practices.

Review and implementation of the Shire of Waroona Workforce Plan

In early 2023, Council approved a revised and updated Workforce Plan, outlining the human resource requirements necessary to fulfill the objectives of the Strategic Community Plan and the vision of Waroona 2030. This plan addresses shifts in technology, legislative compliance, workforce culture, and future succession planning. It emphasizes increased training, resourcing, and flexibility to shape a future that aligns with our community's vision.



Implementation of a Workforce Professional Development Plan

The implementation of a new performance review process has facilitated the creation of individual professional development plans for each employee, aligning with their current Key Performance Indicators (KPIs) and supporting their career goals. This ensures a direct connection between the Strategic Community Plan and Corporate Business Plan, with employees being measured against key performance indicators. The Shire can now recognize and reward superior performance while addressing inadequate performance through ongoing skills development and support.



The Shire tailors training and development programs to suit each employee's individual needs, and any adjustments to salaries and wages are identified, contributing to an informed salaries and wages budget prior to adoption. This innovative process encourages employees to pursue external development opportunities, fostering the maintenance, development, and enhancement of their knowledge and skills in the workplace.

5.2.2 Promote an organisational culture of safety, best practice and continuous improvements

Business Continuity Plan and Procedures and Review

The review of the Business Continuity Plan was completed in 2023 and is now due for testing to ensure that written procedures and checks comply with all emergency management requirements.

Review and Implementation of the Risk Management Strategy

A full review of the Risk Management Plan was carried out in 2023 and was approved by the Executive Management Team in early 2024.

The Shire's previous Risk Management Plan and Risk Management Framework documents were amalgamated to create the Risk Management Strategy and Procedures Manual.

A comprehensive Strategic Risk Register is maintained and reviewed monthly by the Executive Management Team, ensuring that all strategic risks are reviewed at least once annually.



Work Health and Safety Management

Our objective is to achieve best practice in Work Health and Safety (WHS) by developing a safety culture focused on

minimising risk, and preventing workplace hazards, injuries, and ill health to workers, including contractors and volunteers.

The Shire WHS Committee meets quarterly and consists of officers and safety representatives from each area of the

organisation. Officers are continuing to review and update the safety management system in accordance with the *Work Health* and *Safety Act 2020*.

The Shire has engaged an external contractor specialising in Work, Health and Safety consulting to assist with the Shire's WHS management system as well as managing the Shire's Contractor Management system.

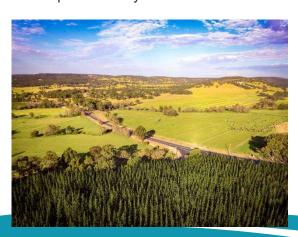
5.3 Actively increase the level of community engagement and respond efficiently and effectively to the evolving needs of the community

5.3.1 Establish and maintain a user focused communication approach that informs, engages and empowers the community

Development and implementation of a Communications & Marketing Strategy

Preliminary work in the development of the Shire's Communication and Marketing Strategy commenced with the engagement of a Communications and Marketing Intern through the University of Western Australia's McCusker Centre for Citizenship.

The intern was able to analyse the organisation's current practices and procedures regarding communication and marketing activities and offer recommendations that will assist into the plan's development in the future. It is anticipated that the strategy will be finalised for adoption in early 2025.



5.3.2 Deliver efficient and effective Council services to all members of the community

Establishing and Implementing an Information & Communication Technology Strategy

The Shire has engaged IT contractors to develop an Information and Communications Technology (ICT) Strategy that will assess the organisation's needs regarding IT infrastructure, security, and support services in future years. The strategy will be implemented in early 2025.

Formulating a Long-Term Operational (Transitional) Plan for Works and Services

A long term Operational (Transitional) Plan for Works and Services is currently being considered.

5.3.3 Provide community focused customer service and access to information

Assessing and Enhancing the Customer Service Charter

A full review of the Shire's Customer Service Charter was undertaken in 2022. The charter continues to be reviewed and updated on an ongoing basis as customer needs evolve.



Five Year Key Summary of Statistics

	2019/20	2020/21	2021/22	2022/23	2023/24
Operating Revenue	\$8,375,653	\$8,105,948	\$8,809,261	\$9,465,199	\$10,031,761
Operating Expenditure	\$10,581,587	\$10,517,478	\$11,250,193	\$11,257,847	\$11,717,055
Operating Grants, Contributions & Subsidies	\$1,731,108	\$1,555,015	\$2,015,069	\$2,192,172	\$1,833,176
Fees & Charges Revenue	\$1,418,316	\$1,453,073	\$1,532,657	\$1,551,361	\$1,987,922
Capital Grants Revenue	\$2,543,710	\$1,605,434	\$3,185,338	\$4,871,523	\$7,361,281
Capital Expenditure	\$3,546,855	\$3,169,685	\$4,289,591	\$5,991,729	\$7,773,736
Asset Valuation	\$129,672,983	\$129,698,942	\$139,098,329	\$151,607,247	\$157,338,313
Total Net Assets	\$134,599,888	\$135,119,465	\$146,437,316	\$154,390,487	\$160,105,735
Reserve Balance	\$2,446,605	\$2,456,564	\$2,404,494	\$2,290,329	\$2,355,569
Number of Rateable Properties	2,738	2,738	2,736	2,745	2754
Minimum General Rate	\$1,145	\$1,145	\$1,175	\$1,230	\$1,280
Rates Levied	\$5,063,342	\$5,029,681	\$5,134,120	\$5,393,497	\$5,800,712
Planning Applications Received	64	74	97	127	142
Planning Applications Determined	47	70	86	114	145
Building Applications Received	98	151	161	126	209
Building Applications Determined	98	136	149	155	181
Library Items Loaned	13,608	12,663	11,941	9,401	10,869
Library Local Stock Resources	8,599	7,990	6,181	3,519	3,465
Licensing Agency Transactions	6,666	7,482	7,341	7312	7342
Licensing Computer Theory Tests	63	98	72	61	76

Major Projects

Drakesbrook Weir Masterplan & Upgrade	
Waroona Revitalisation Strategy and Masterplan	
Development of Waroona Community Precinct	
Phase 1	
Phase 2	
Preston Beach Access Improvements	1
Destination Management Plan	1 1 1
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Corporate Management System Upgrade	
Corporate Management System Opgrade	
Land Diamina Chatam & Taum Diamina Calama Daria	
Local Planning Strategy & Town Planning Scheme Review	
Waroona Trails Plan	
Development of Environment Centre	
Establish & Implement Lake Clifton Reserve Improvement Strategy	
Strategic Community Plan Major Review	
]
Sport and Recreation Master Plan	
eport and recordation master right	1
Sewer Infill for Waroona Town	
Sewel Illilli for Waroona Town	
Development of Pre-feasibility for Future Water Security in Peel	
Long Term Drakesbrook Cemetery Plan	
Property Disposal – 79 Mitchell Road, Preston Beach	1
2024/25 2025/26 2026/27	2027/28

2023/24 Major Grant Funding





Australian Government

Department of Infrastructure, Transport, **Regional Development and Communications**

Regional Road Group

\$1,125,000

Roads to Recovery

\$255,768

Direct Grant 2023/24

\$120,477

Local Roads Community Infrastructure

\$273,749







Financial Assistance Grant \$1,664,378

Mitigation Activities Rd 1

\$53,720





Department of Primary Industries and **Regional Development**

Community **Partnership** Agreement

\$272,900

\$22,500

Town Precinct Grant \$2,420,000

Micro Grants Waroona **Partnership**

Building Better Regions Fund - Town Precinct

Drakesbrook Weir

\$716,913

\$375,000

Digital Fire Rating

Statutory Reports

Amendments to Strategic Community Plan & Corporate Business Plan

There were no modifications made to the Strategic Community Plan during 2023/24 and only some minor amendments made to remove completed items within the Corporate Business Plan 2023-2027 during the financial year. In accordance with the *Local Government Act 1995*, s.5.53(e) (Annual reports), major initiatives that are proposed to commence or to continue in the next financial year have been highlighted in the above commentary.

Complaints Register

In accordance with the *Local Government Act 1995* (Act), local governments are required to maintain a register recording complaints and action taken in relation to complaints made to the Local Government Standards Panel about council members breaching the rules of conduct or contravention of a local law under the Act.

No complaints have been entered into the register during this reporting period.

Access and Inclusion Plan

In accordance with the *Disability Services Act 1993*, local governments are required to develop and implement a Disability Access and Inclusion Plan to ensure people with disabilities or limited abilities have equal access to all Council facilities and services.

Community engagement, carried out during 2020/21, demonstrated that most people were satisfied that the Shire of Waroona was welcoming and inclusive of people with disability. Information collected from the community provided the Shire with key considerations to increase access and inclusion for people with all levels of disability, in future projects. The strategies in the 2023-2028 Plan reflect these findings and many of the specific suggestions have been included in the projects and actions to improve access and inclusion.

The 2022/23 review also saw a rename of the Shire's Disability Access and Inclusion Plan: Access and Inclusion Plan. Whilst focussing on people with a disability, the Plan's objective now broadens to include all members of the community, or visitors, who are limited in their physical ability, to ensure that all persons are made to feel welcome and included in the community and can traverse with ease.

Freedom of Information

The *Freedom of Information Act 1992* (FOI Act) provides a general right of access to documents held by government agencies. Documents accessible under the FOI Act include paper records, plans and drawings, photographs, tape recordings, films, videotapes or information stored in a computerised form. If documents are not already publicly available, the *Freedom of Information Act 1992* provides the right for any person to apply for documents held by the Shire and enables the public to ensure personal information in documents is accurate, complete, up to date and not misleading.

The Shire of Waroona aspires to make information available promptly and at minimal cost, and wherever possible documents will be provided outside of the Freedom of Information process.

Council policy CGP011 – Freedom of Information, is reviewed every three years in line with Council's policy review schedule. No modifications were made to the Shire's Freedom of Information statement during this reporting period.

Nineteen (19) Freedom of Information applications were processed between 1 July 2023 and 30 June 2024.

Legislative Review

Council is required to assess each of its local laws to ensure there are no negative impacts on competition and to determine how any restrictive practices might be overcome, or to propose amendments to existing local laws. As of 30 June 2024, the current Shire of Waroona Local Laws are:

- Activities on Thoroughfares & Trading in Thoroughfares Public Places 2001
- Cat 2023 (Consolidated)
- Dog 2023
- Drakesbrook Cemetery 2021
- Extractive Industries 2021
- Fencing 2014
- Health 2021 (Consolidated)
- Local Government Property 2014
- Meeting Procedures 2020
- Pest Plant 2024
- Waste 2021

It is a requirement of the *Local Government Act 1995* that each Local Law is reviewed every eight years. Officers commenced a review of several local laws in 2023/24. The Shire of Dog Local Law 2023, Cat Amendment Local Law 2023, and Pest Plant Local Law 2024 were gazetted in 2023/24. In addition, the local law-making process for Shire of Waroona Bush Fire Brigades Local Law and the Local Government Property & Public Places Local Law were continued in 2023/24. The Bush Fire Brigades Local Law 2024 is scheduled for gazettal in August 2024, and Fencing 2024 and Local Government Property and Public Places Local Law 2024 are scheduled for publishing in the Government Gazette in 2025.

Local Government Elections

The Shire of Waroona Councillor elections were held in October 2023. Cr Snell, Cr Mason, Cr Odorisio, and Cr Vitale reached the end of their four-year term with only Cr Snell choosing to retire after serving 12 years on Council.

Cr Vitale, Cr Mason and Cr Odorisio chose to re-elect for Council along with two other candidates for four available Council positions. The successful candidates were returning Councillor Karen Odorisio, Councillor John Mason, and new Councillor, Charlie Clarke who were elected to four-year terms, expiring 2027. Returning Councillor Larry Scott was also elected, filling a two-year council role until 2025, when the Shire's official number of positions on Council will be reduced from eight (8) to seven (7).

New councillors were officially sworn into their roles on 24 October 2023 at the October ordinary council meeting.

The next round of biennial Local Government Elections is scheduled for October 2025.

National Competition Policy

National Competition Policy is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic reserves. There are several specific requirements for local governments in the areas of competition, neutrality, legislation review and structural reform. The Shire has no local laws or policies that contain anti-competitive provision and has had no complaints during this reporting period. The Shire has not acquired any new entities in this reporting period that have required competitive neutrality testing.

State Records Act

The Shire is required to manage its records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan (Plan). The Shire's Record Keeping Plan was submitted and approved in accordance with the *State Records Act 2000* in August 2023 and will be due for Council review again in 2028. AP003 – Records Management, is Council's policy which controls and manages government records within a records management and record keeping framework that complies with legislative accountability and best practice requirements. internal procedural policy with respect to the Plan.

The Shire's Records Management Principles include:

- The efficiency and effectiveness of the Plan is monitored on an ongoing basis using report tracking methods incorporating management software;
- New employees receive a face-to-face induction from the Customer Service Officer (Records), covering an overview of the Plan, Record Keeping Procedure Manual, and staff responsibilities, including the capture of emails, and procedures for forwarding records for capture into the corporate management system;
- Staff training is carried out on an ongoing basis by providing information services at staff meetings and one-on-one meetings with the Customer Service Officer (Records) where required;
- Software training in the Shire's record tracking system is conducted as required; and
- Offsite storage procedures are in place and are periodically reviewed.

Financial Ratios

FINANCIAL RATIOS	2024 Actual	2023 Actual	2022 Actual
Current ratio	1.567	2.220	1.09
Asset consumption ratio	0.985	-0.245	0.93
Asset renewal ratio	1.201	0.646	0.93
Asset sustainability ratio	3.140	8.966	0.92
Debt service cover ratio	5.617	1.638	9.45
Operating surplus ratio	(0.199)	0.987	(0.46)
Own source revenue coverage ratio	0.703	0.988	0.60

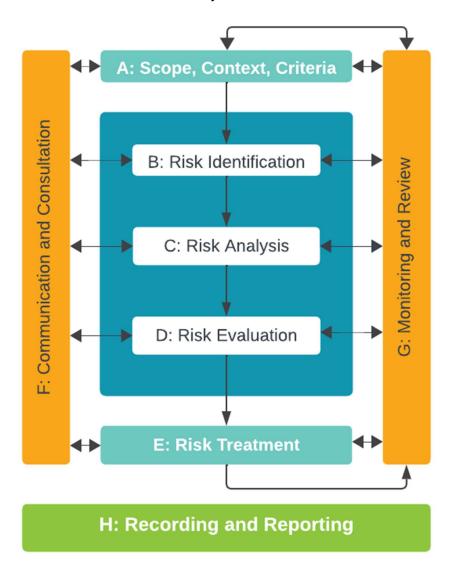
Risk Management

The Shire of Waroona is committed to identifying, measuring and managing risks to capitalise on opportunities and achieve the objectives of the Council's strategic plans.

To achieve this, the Shire has adopted a risk management framework aligned to AS/NZS ISO 31000.2018 Risk Management – Principles and Guidelines. The framework is comprised of a Risk Management Policy, Risk Management Strategy & Procedures Manual, Risk Assessment and Acceptance Criteria, and Risk Profiles within the Shire's strategic and operational risk register.

All components of the framework are interconnected and set out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks, which in turn form an essential part of everyday decision making and business planning.

The Shire of Waroona – LGIS Incident Management & Business Continuity Response Plan compliments this framework, ensuring that the Shire can continue to provide essential services to stakeholders in the event of a crisis or major incident.



SHIRE OF WAROONA

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024



SHIRE OF WAROONA

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Waroona conducts the operations of a local government with the follo community vision:	wing
The Shire of Waroona will create a sense of place and identity, embracing creativit our natural environment and a strong and diverse economy.	<i>y,</i>
Principal place of business:	

AASB 101.138(b)

AASB 101.138(a)

52 Hesse Street

Waroona, Western Australia 6215



FM Reg Schedule 2
Form 1

SHIRE OF WAROONA 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 Waroona 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	2nd	day of	December	2024
			mg	
			CEO	
			Mr Mark Goodlet	
		·	Name of CEO	





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

		2024	2024	2023
_	NOTE	Actual	Budget	Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	5,800,712	5,812,751	5,393,497
Grants, subsidies and contributions	2(a)	1,833,176	547,585	2,192,172
Fees and charges	2(a)	1,987,922	1,762,065	1,551,361
Interest revenue	2(a)	290,852	200,750	223,255
Other revenue	2(a)	119,099	179,700	104,914
		10,031,761	8,502,851	9,465,199
Expenses				
Employee costs	2(b)	(4,541,052)	(4,192,034)	(3,850,676)
Materials and contracts		(3,557,349)	(4,162,700)	(3,066,581)
Utility charges		(403,458)	(430,915)	(388,631)
Depreciation		(2,699,248)	(3,444,024)	(3,445,349)
Finance costs	2(b)	(64,885)	(59,765)	(68,818)
Insurance		(227,587)	(269,610)	(233,174)
Other expenditure	2(b)	(223,476)	(232,623)	(204,618)
		(11,717,055)	(12,791,671)	(11,257,847)
		(1,685,294)	(4,288,820)	(1,792,648)
Capital grants, subsidies and contributions	2(a)	7,361,281	7,253,961	4,871,523
Profit on asset disposals		48,864	92,269	10,199
Loss on asset disposals		(10,864)	(9,450)	(8,238)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	1,261	0	2,764
		7,400,542	7,336,780	4,876,248
Net result for the period		5,715,248	3,047,960	3,083,600
Other comprehensive income for the period				
Home that will not be uppleasified subsequently (see 197				
Items that will not be reclassified subsequently to profit		0	0	10 202 550
Changes in asset revaluation surplus	16	0	0	10,302,558
Total other comprehensive income for the period	16	0	0	10,302,558
Total comprehensive income for the period		5,715,248	3,047,960	13,386,158





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

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,780,018	6,761,894
Trade and other receivables	5	333,530	1,609,642
Inventories	6	22,946	19,536
Other assets	7	249,816	9,107
TOTAL CURRENT ASSETS		7,386,310	8,400,179
NON-CURRENT ASSETS			
Trade and other receivables	5	18,925	10,734
Other financial assets	4(a)	62,378	61,117
Property, plant and equipment	8	48,234,024	47,244,611
Infrastructure	9	109,104,289	104,362,636
Right-of-use assets	11(a)	215,675	213,494
TOTAL NON-CURRENT ASSETS		157,635,291	151,892,592
TOTAL ASSETS		165,021,601	160,292,771
CURRENT LIABILITIES			
Trade and other payables	12	1,461,970	2,546,158
Other liabilities	13	713,016	707,822
Lease liabilities	11(b)	90,805	92,903
Borrowings	14	133,705	128,791
Employee related provisions	15	834,330	723,371
TOTAL CURRENT LIABILITIES		3,233,826	4,199,045
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	124,870	120,591
Borrowings	14	1,394,423	1,533,043
Employee related provisions	15	162,747	49,605
TOTAL NON-CURRENT LIABILITIES		1,682,040	1,703,239
TOTAL LIABILITIES		4,915,866	5,902,284
NET ASSETS		160,105,735	154,390,487
EQUITY			
Retained surplus		19,664,846	14,014,838
Reserve accounts	27	2,355,569	2,290,329
Revaluation surplus	16	138,085,320	138,085,320
TOTAL EQUITY		160,105,735	154,390,487
		<u></u>	





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

		RETAINED	RESERVE	REVALUATION	TOTAL
	NOTE	SURPLUS	ACCOUNTS	SURPLUS	EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		10,817,073	2,404,494	127,782,762	141,004,329
Comprehensive income for the period					
Net result for the period		3,083,600	0	0	3,083,600
Other comprehensive income for the period	16	0	0	10,302,558	10,302,558
Total comprehensive income for the period	-	3,083,600	0	10,302,558	13,386,158
Transfers from reserve accounts	27	352,189	(352,189)	0	0
Transfers to reserve accounts	27	(238,024)	238,024	0	0
Balance as at 30 June 2023	_	14,014,838	2,290,329	138,085,320	154,390,487
Comprehensive income for the period					
Net result for the period		5,715,248	0	0	5,715,248
Total comprehensive income for the period	_	5,715,248	0	0	5,715,248
Transfers from reserve accounts	27	256,740	(256,740)	0	0
Transfers to reserve accounts	27	(321,980)	321,980	0	0
Balance as at 30 June 2024	_	19,664,846	2,355,569	138,085,320	160,105,735

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

NOTE Actual Restator			2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES Receipts 8 Rates 5,792,525 5,416,732 Grants, subsidies and contributions 2,952,698 1,339,215 Fees and charges 1,987,922 1,551,361 Interest revenue 290,852 223,255 Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 Payments 111,323,844 8,455,388 Payments (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES (1,406,924) (822,823) Payments for purchase of property, plant & equipment (1,406,924) (NOTE	Actual	Actual
CASH FLOWS FROM OPERATING ACTIVITIES Receipts Rates 5,792,525 5,416,732 Grants, subsidies and contributions 2,952,698 1,339,215 Fees and charges 1,987,922 1,551,361 Interest revenue 290,852 223,255 Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 The payments 1119,099 104,914 Employee costs (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Insurance paid (27,587) (6,71,278) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES 1,182,865 1,684,110 Payments for purchase of property, plant & equipment (1,406,924) (822,823)			•	
Rates 5,792,525 5,416,732 Grants, subsidies and contributions 2,952,698 1,339,215 Fees and charges 1,987,922 1,551,361 Interest revenue 290,852 223,255 Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 Payments 113,23,844 8,455,388 Payments Employee costs (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Viller expenditure (223,476) (204,618) Reyments for purchase of property, plant & equipment (1,406,924) (822,823) Payments for purchase of property, plant & equipment (9,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equ	CARL ELONG EDON ODEDATING ACTIVITIES		\$	\$
Rates 5,792,525 5,416,732 Grants, subsidies and contributions 2,952,698 1,339,215 Fees and charges 1,987,922 1,551,361 Interest revenue 290,852 223,255 Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 11,323,844 8,455,388 Payments Employee costs (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Insurance paid (227,587) (6,818) Other expenditure (223,476) (204,618) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES 1,182,865 1,684,110 Payments for purchase of property, plant & equipment (1,406,924) (822,823) P				
Grants, subsidies and contributions 2,952,698 1,339,215 Fees and charges 1,987,922 1,551,361 Interest revenue 290,852 223,255 Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 Employee costs (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) Other expenditure (223,476) (204,618) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES 1,182,865 1,684,110 CASH FLOWS from sale of property, plant & equipment (1,406,924) (822,823) Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIE	•		5 700 505	5 440 700
Pees and charges				
Interest revenue	·			
Goods and services tax received/(paid) 180,748 (180,089) Other revenue 119,099 104,914 11,323,844 8,455,388 Payments 113,233,844 8,455,388 Employee costs (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) (10,140,979) (6,771,278) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES 28 (4,347,523) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 (8,22,823) (920,796) (999,988) Capital grants, subsidies and contributions 6,657,181 4,871,523 (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES (822,823) (920,796) (999,988) CASH FLOWS FROM FINANCING	· ·			, ,
Other revenue 119,099 104,914 11,323,844 8,455,388 Payments (4,317,715) (3,792,470) Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) (10,140,979) (6,771,278) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES Payments for prochase of property, plant & equipment (1,406,924) (822,823) Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabili				
Payments Employee costs (4,317,715) (3,792,470)	Goods and services tax received/(paid)			,
Payments Canonic Can	Other revenue		·	104,914
Employee costs			11,323,844	8,455,388
Materials and contracts (4,903,858) (2,083,567) Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) (10,140,979) (6,771,278) Net cash provided by operating activities CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment (1,406,924) (822,823) Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net incre	Payments			
Utility charges (403,458) (388,631) Finance costs (64,885) (68,818) Insurance paid (227,587) (233,174) Other expenditure (223,476) (204,618) (10,140,979) (6,771,278) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment (1,406,924) (822,823) Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 </td <td>Employee costs</td> <td></td> <td>(4,317,715)</td> <td>(3,792,470)</td>	Employee costs		(4,317,715)	(3,792,470)
Finance costs (64,885) (68,818)	Materials and contracts		(4,903,858)	(2,083,567)
Cash FLOWS FROM INVESTING ACTIVITIES Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) (202,758) (202,758) (203,774) (203,778) (203	Utility charges		(403,458)	(388,631)
Other expenditure (223,476) (204,618) (10,140,979) (6,771,278) Net cash provided by operating activities 1,182,865 1,684,110 CASH FLOWS FROM INVESTING ACTIVITIES 200,000 1,406,924 (822,823) Payments for purchase of property, plant & equipment (1,406,924) (822,823) Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES (26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	Finance costs		(64,885)	(68,818)
(10,140,979) (6,771,278) Net cash provided by operating activities	Insurance paid		(227,587)	(233,174)
Net cash provided by operating activities CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment Payments for construction of infrastructure Payments for property, plant & equipment Payment for property, plant & equipment Payment for principal portion of lease liabilities Payments	Other expenditure		(223,476)	(204,618)
CASH FLOWS FROM INVESTING ACTIVITIES Payments for purchase of property, plant & equipment Payments for construction of infrastructure Payments, subsidies and contributions Proceeds from sale of property, plant & equipment Payment (1,406,924) (5,168,906) (5,168,906) Payments for property, plant & equipment Payment (195,759) 120,218 Payment (1920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Payments for principal portion of lease liabilities Payments for principal portion of lease l			(10,140,979)	(6,771,278)
Payments for purchase of property, plant & equipment Payments for construction of infrastructure Payments, subsidies and contributions Proceeds from sale of property, plant & equipment Payment investing activities Payment (920,796) Payment of borrowings Payments for principal portion of lease liabilities Payments for principal portion of lease liabilities Payments (1,406,924) Payment (6,366,812) Payment (195,7181) Payments (920,796) Payments for principal portion of lease liabilities Payments for principal portion of lease liabilities Payments (1,406,924) Payments (6,366,812) Payments (1,406,924) Paymen	Net cash provided by operating activities		1,182,865	1,684,110
Payments for construction of infrastructure 9(a) (6,366,812) (5,168,906) Capital grants, subsidies and contributions 6,657,181 4,871,523 Proceeds from sale of property, plant & equipment 195,759 120,218 Net cash (used in) investing activities (920,796) (999,988) CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	CASH FLOWS FROM INVESTING ACTIVITIES			
Capital grants, subsidies and contributions Proceeds from sale of property, plant & equipment Net cash (used in) investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Payments for principal portion of lease liabilities Net cash (used in) financing activities Net increase in cash held Cash at beginning of year 6,657,181 4,871,523 4,871,523 (920,796) (999,988) (920,796) (128,791) (128,791) (105,747) (243,945) (234,538) 18,124 449,584 6,312,310	Payments for purchase of property, plant & equipment		(1,406,924)	(822,823)
Proceeds from sale of property, plant & equipment Net cash (used in) investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Payments for principal portion of lease liabilities Net cash (used in) financing activities Net increase in cash held Cash at beginning of year 195,759 (920,796) (999,988) (128,791) (128,791) (105,747) (243,945) (243,945) (234,538) (243,945) (249,584)	Payments for construction of infrastructure	9(a)	(6,366,812)	(5,168,906)
Net cash (used in) investing activities(920,796)(999,988)CASH FLOWS FROM FINANCING ACTIVITIESRepayment of borrowings26(a)(133,705)(128,791)Payments for principal portion of lease liabilities26(c)(110,240)(105,747)Net cash (used in) financing activities(243,945)(234,538)Net increase in cash held18,124449,584Cash at beginning of year6,761,8946,312,310	Capital grants, subsidies and contributions		6,657,181	4,871,523
CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	Proceeds from sale of property, plant & equipment		195,759	120,218
Repayment of borrowings 26(a) (133,705) (128,791) Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	Net cash (used in) investing activities		(920,796)	(999,988)
Payments for principal portion of lease liabilities 26(c) (110,240) (105,747) Net cash (used in) financing activities (243,945) (234,538) Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash (used in) financing activities(243,945)(234,538)Net increase in cash held18,124449,584Cash at beginning of year6,761,8946,312,310	Repayment of borrowings	26(a)	(133,705)	(128,791)
Net increase in cash held 18,124 449,584 Cash at beginning of year 6,761,894 6,312,310	Payments for principal portion of lease liabilities	26(c)	(110,240)	(105,747)
Cash at beginning of year 6,761,894 6,312,310	Net cash (used in) financing activities		(243,945)	(234,538)
	Net increase in cash held		18,124	449,584
Cash and cash equivalents at the end of the year 6,780,018 6,761,894	Cash at beginning of year		6,761,894	6,312,310
	Cash and cash equivalents at the end of the year		6,780,018	6,761,894

This statement is to be read in conjunction with the accompanying notes. An error was identified in the 30 June comparative balances for employee costs which were understated by \$47,781, resulting in the cash and cash equivalents at the end of year being overstated by \$47,781. This has been corrected and restated in the comparative balances for the Statement of Cash Flows.

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

	NOTE	2024 Actual	2024 Budget	2023 Actual
	NOTE	\$	\$	\$
OPERATING ACTIVITIES		· ·	•	•
Revenue from operating activities				
General rates	24	5,800,712	5,812,751	5,393,497
Grants, subsidies and contributions		1,833,176	547,585	2,192,172
Fees and charges		1,987,922	1,762,065	1,551,361
Interest revenue		290,852	200,750	223,255
Other revenue		119,099	179,700	104,914
Profit on asset disposals		48,864	92,269	10,199
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	1,261	0	2,764
		10,081,886	8,595,120	9,478,162
Expenditure from operating activities				
Employee costs		(4,541,052)	(4,192,034)	(3,850,676)
Materials and contracts		(3,557,349)	(4,162,701)	(3,066,581)
Utility charges		(403,458)	(430,915)	(388,631)
Depreciation		(2,699,248)	(3,444,024)	(3,445,349)
Finance costs		(64,885)	(59,765)	(68,818)
Insurance Other avenditure		(227,587)	(269,610)	(233,174)
Other expenditure Loss on asset disposals		(223,476) (10,864)	(232,623) (9,450)	(204,618) (8,238)
Loss on asset disposais		(11,727,919)	(12,801,122)	(11,266,085)
			, , ,	,
Non cash amounts excluded from operating activities	25(a)	2,884,090	3,319,673	3,451,971
Amount attributable to operating activities		1,238,057	(886,329)	1,664,048
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		7,361,281	7,253,961	4,871,523
Proceeds from disposal of assets		195,759	323,182	120,218
		7,557,040	7,577,143	4,991,741
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(112,421)	0	(65,478)
Purchase of property, plant and equipment	8(a)	(2,111,024)	(1,924,528)	(822,823)
Purchase and construction of infrastructure	9(a)	(6,366,812)	(7,788,646)	(5,168,906)
		(8,590,257)	(9,713,174)	(6,057,207)
Non-cash amounts excluded from investing activities	25(b)	112,421	0	65,478
Amount attributable to investing activities		(920,796)	(2,136,031)	(999,988)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	100,000	0
Proceeds from new leases - non cash	26(c)	112,421	0	65,478
Transfers from reserve accounts	27	256,740	383,000	352,189
		369,161	483,000	417,667
Outflows from financing activities				
Repayment of borrowings	26(a)	(133,705)	(133,706)	(128,791)
Payments for principal portion of lease liabilities	26(c)	(110,240)	0	(105,747)
Transfers to reserve accounts	27	(321,980)	(193,538)	(238,024)
		(565,925)	(327,244)	(472,562)
Non-cash amounts excluded from financing activities	25(c)	(112,421)	0	(65,478)
Amount attributable to financing activities		(309,185)	155,756	(120,373)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(d)	2,866,604	2,866,604	2,322,917
Amount attributable to operating activities		1,238,057	(886,329)	1,664,048
Amount attributable to investing activities		(920,796)	(2,136,031)	(999,988)
Amount attributable to financing activities		(309,185)	155,756	(120,373)
Surplus or deficit after imposition of general rates	25(d)	2,874,680	0	2,866,604



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

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SHIRE OF WAROONA 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 Waroona 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 & 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 AASB116: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 materiality differs from their fair value and, if so, revalue the class of non-financial asset.

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 tljudgements 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 the 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
- Impairment losses of non-financial assets note 10
- Measurement of employee benefits note 15
- Measurement of provisions note 15

Fair value heirarchy information can be found in note 23

The local government reporting entity

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

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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



SHIRE OF WAROONA 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:

	Nature of goods	When obligations	_	Returns/Refunds/	Timing of revenue
Revenue Category	and services	typically satisfied	Payment terms	Warranties	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	3	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 - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Fees and charges - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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	0	0	5,800,712	0	5,800,712
Grants, subsidies and contributions	0	1,833,176	0	0	1,833,176
Fees and charges	1,720,621	0	267,301	0	1,987,922
Interest revenue	0	0	0	290,852	290,852
Other revenue	119,099	0	0	0	119,099
Capital grants, subsidies and contributions	0	6,657,181	0	704,100	7,361,281
Total	1,839,720	8,490,357	6,068,013	994,952	17,393,042

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,393,497	0	5,393,497
Grants, subsidies and contributions	0	2,192,172	0	0	2,192,172
Fees and charges	1,377,932	0	173,429	0	1,551,361
Interest revenue	0	0	0	223,255	223,255
Other revenue	104,914	0	0	0	104,914
Capital grants, subsidies and contributions	0	4,871,523	0	0	4,871,523
Total	1,482,846	7,063,695	5,566,926	223,255	14,336,722

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)		2024	2023
	Note	Actual	Actual
	-	\$	\$
Interest revenue			
Interest on reserve account		120,514	90,824
Other interest revenue		170,338	132,431
		290,852	223,255
Fees and charges relating to rates receivable			
Charges on instalment plan		17,670	17,210
The 2024 original budget estimate in relation to:			
Charges on instalment plan was \$17,200.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		29,840	29,200
- Other services – grant acquittals		6,100	9,500
		35,940	38,700
Employee Costs			
Employee costs		4,541,052	3,850,676
		4,541,052	3,850,676
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		59,367	63,747
Lease liabilities		5,518	5,071
		64,885	68,818
Other expenditure			
Sundry expenses		223,476	204,618
		223,476	204,618

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand

Term deposits

Total cash and cash equivalents

Held as

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

	4,424,449	4,471,565
	2,355,569	2,290,329
	6,780,018	6,761,894
	3,261,433	3,313,743
17	3,518,585	3,448,151
	6,780,018	6,761,894

2024

Note

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.

2022

2023

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance Movement attributable to fair value increment Units in Local Government House Trust - closing balance

MOLE	2024	2023
	\$	\$
	62,378	61,117
	62,378	61,117
	61,117	58,353
	1,261	2,764
	62,378	61,117
	1,261	2,764

2024

Note

SIGNIFICANT ACCOUNTING POLICIES

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.

5. TRADE AND OTHER RECEIVABLES		2024	2023
		\$	\$
Current			
Rates and statutory receivables		311,063	292,099
Trade receivables		21,192	1,135,520
GST receivable		1,275	182,023
		333,530	1,609,642
Non-current			
Rates and statutory receivables		18,925	10,734
		18,925	10,734

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated	30 June 2024	30 June 2023	1 July 2022		
liabilities arising from transfers to enable the acquisition No		Actual	Actual	Actu	al
or construction of recognisable non financial assets is:		\$	\$	\$	
Contract assets	7	239,518		0	0
Total trade and other receivables from contracts with customers		239,518		0	0

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel and materials		2,938	1,220
WRAC Kiosk Stock		3,359	2,221
Visitor Centre Stock		16,649	16,095
		22,946	19,536
The following movements in inventories occurred during the year:			
Balance at beginning of year		19,536	7,350
Inventories expensed during the year		(157,960)	(147,332)
Additions to inventory		161,370	159,518
Balance at end of year		22,946	19,536

MATERIAL ACCOUNTING POLICIES General

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

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

7. OTHER ASSETS

Other assets - current

Prepayments

Contract assets

2024	2023
\$	\$
10,298	9,107
239,518	0
249,816	9,107

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.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

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.

	Assets not operating	•	Assets subject to operating Total F lease		Total Property		Plant and equipment		
	Land	Buildings - non- specialised	Buildings - non- specialised	Land	Buildings - non- specialised	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
•	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	20,051,000	18,316,905	6,028,600	20,051,000	24,345,505	44,396,505	170,206	2,851,673	47,418,384
Additions	0	194,240	32,492	0	226,732	226,732	72,662	523,429	822,823
Disposals	0	0		0	0	0		(118,257)	(118,257)
Depreciation		(413,140)	(142,675)	0	(555,815)	(555,815)	(46,301)	(276,223)	(878,339)
Balance at 30 June 2023	20,051,000	18,098,005	5,918,417	20,051,000	24,016,422	44,067,422	196,567	2,980,622	47,244,611
Comprises:									
Gross balance amount at 30 June 2023	20,051,000	18,511,145	6,061,092	20,051,000	24,572,237	44,623,237	425,162	4,193,596	49,241,995
Accumulated depreciation at 30 June 2023	0	(413,140)	(142,675)	0	(555,815)	(555,815)	(228,595)	(1,212,974)	(1,997,384)
Balance at 30 June 2023	20,051,000	18,098,005	5,918,417	20,051,000	24,016,422	44,067,422	196,567	2,980,622	47,244,611
Additions	0	1,408,759	41,664	0	1,450,423	1,450,423	21,244	639,357	2,111,024
Disposals	0	0	0	0	0	0	0	(157,760)	(157,760)
Depreciation	0	(447,271)	(143,378)	0	(590,649)	(590,649)	(57,942)	(315,260)	(963,851)
Balance at 30 June 2024	20,051,000	19,059,493	5,816,703	20,051,000	24,876,196	44,927,196	159,869	3,146,959	48,234,024
Comprises:									
Gross balance amount at 30 June 2024	20,051,000	19,506,764	5,960,081	20,051,000	25,466,845	45,517,845	217,811	3,222,602	48,958,258
Accumulated depreciation at 30 June 2024	0	(447,271)	(143,378)	0	(590,649)	(590,649)	(57,942)	(75,643)	(724,234)
Balance at 30 June 2024	20,051,000	19,059,493	5,816,703	20,051,000	24,876,196	44,927,196	159,869	3,146,959	48,234,024

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 determine	d at the last valuation	date			
Land and buildings					
Land	2/3	Valuations were made on the basis of observable open markets of similar assets, adjusted for condition and comparability at their highest and best use.	Independent registered valuer.	June 2022	Market value.
Buildings	2/3	Valuations were made on the basis of observable open markets of similar assets, adjusted for condition and comparability at their highest and best use cost approach using depreciated replacement cost.	Independent registered valuer.	June 2022	Market Value / Depreciated Replacement Cost.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	Cost	Cost	Purchase cost.
Plant and equipment	Cost	Cost	Purchase cost.



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 - Bridges	Infrastructure - Drainage	Infrastructure - Footpaths	Infrastructure - Other	Infrastructure - Parks and Ovals	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	75,801,295	1,901,911	8,731,724	1,437,946	2,242,220	1,237,340	91,352,436
Additions	2,128,876	0	70,312	41,023	204,911	2,723,784	5,168,906
(Disposals)	(1,737,212)	(81,040)	(247,912)	(58,474)	(189,014)	(147,612)	(2,461,264)
Revaluation increments / (decrements) transferred to revaluation surplus	7,044,540	(724,971)	2,644,276	1,468,305	(95,815)	(33,777)	10,302,558
Balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636
Comprises:							
Gross balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636
Balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636
Additions	2,246,858	138,200	46,804	77,134	206,100	3,651,716	6,366,812
Depreciation	(913,826)	(18,491)	(248,690)	(160,969)	(128,211)	(154,972)	(1,625,159)
Balance at 30 June 2024	84,570,531	1,215,609	10,996,514	2,804,965	2,240,191	7,276,479	109,104,289
Comprises:							
Gross balance at 30 June 2024	85,484,357	1,234,100	11,245,204	2,965,934	2,368,402	7,431,451	110,729,448
Accumulated depreciation at 30 June 2024	(913,826)	(18,491)	(248,690)	(160,969)	(128,211)	(154,972)	(1,625,159)
Balance at 30 June 2024	84,570,531	1,215,609	10,996,514	2,804,965	2,240,191	7,276,479	109,104,289

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 la	st valuation date				
Infrastructure - Roads	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Infrastructure - Bridges	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Infrastructure - Drainage	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Infrastructure - Footpaths	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Infrastructure - Other	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Infrastructure - Parks and Ovals	3	Depreciated replacement costs.	Independent registered valuer.	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.

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

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



10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	40-60 yrs
Furniture and equipment	3-20 yrs
Plant and equipment	5-20 yrs
Other infrastructure - Bridges	60-90 yrs
Other infrastructure - Drainage	60-90 yrs
Other infrastructure - Footpaths	20-50 yrs
Other infrastructure - Parks & Ovals	10-50 yrs
Sealed roads and streets	
Construction	45-55 yrs
Bituminous Seals	15-25 yrs
Asphalt Sealts	25-30 yrs
Uniformed Roads	
Formed	10-15 yrs
Gravel	12-15 yrs

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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



11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2022		253,763	253,763
Additions		65,478	65,478
Depreciation		(105,747)	(105,747)
Balance at 30 June 2023		213,494	213,494
Gross balance amount at 30 June 2023		213,494	213,494
Balance at 30 June 2023		213,494	213,494
Additions		112,421	112,421
Depreciation		(110,240)	(110,240)
Balance at 30 June 2024		215,675	215,675
Gross balance amount at 30 June 2024		215,675	215,675
Balance at 30 June 2024		215,675	215,675
The following amounts were recognised in the statement		2024	2023
of comprehensive income during the period in respect		Actual	Actual
of leases where the Shire is the lessee:		\$	\$
Depreciation on right-of-use assets	26(c)	(110,240)	(105,746)
Finance charge on lease liabilities	26(c)	(5,517)	(5,071)
Total amount recognised in the statement of comprehens	ive incom	(115,757)	(110,817)
Total cash outflow from leases		(115,757)	(110,817)
) Lease Liabilities			
Current		90,805	92,903
Non-current		124,870	120,591
	26(c)	215,675	213,494

MATERIAL ACCOUNTING POLICIES

Leases

(b)

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 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(c).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

12. TRADE AND OTHER PAYABLES

	С	ur	re	n	t
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Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest

2024	2023
\$	\$
449,129	1,529,281
178,115	159,147
59,386	39,902
0	20,249
773,404	795,244
1,936	2,335
1,461,970	2,546,158

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

13. OTHER LIABILITIES	2024	2023
	\$	\$
Current		
Contract liabilities	713,016	707,822
	713,016	707,822
Reconciliation of changes in contract liabilities		
Opening balance	707,822	1,148,119
Additions	713,016	707,822
Revenue from contracts with customers included as a contract liability at the start of the period	(707,822)	(1,148,119)
	713,016	707,822

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$713,016 (2023: \$707,822)

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

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

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

14. BORROWINGS

			2024			2023	
	Note	Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		133,705	1,394,423	1,528,128	128,791	1,533,043	1,661,834
Total secured borrowings	26(a)	133,705	1,394,423	1,528,128	128,791	1,533,043	1,661,834

Secured liabilities and assets pledged as security

Bank loans are secured by a floating charge over the assets of the Shire of Waroona.

The Shire of Waroona has complied with the financial convenants of its borrowing facilties during the 2024 and 2023 years.

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 hierachy (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.

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
Current provisions	\$	\$
Employee benefit provisions		
Annual leave	381,820	316,869
Long service leave	404,418	364,428
	786,238	681,297
Employee related other provisions		
Employment on-costs	48,092	42,074
	48,092	42,074
Total current employee related provisions	834,330	723,371
Non-current provisions		
Employee benefit provisions		
Long service leave	144,023	43,898
	144,023	43,898
Employee related other provisions		
Employment on-costs	18,724	5,707
	18,724	5,707
Total non-current employee related provisions	162,747	49,605
Total employee related provisions	997,077	772,976

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



16. REVALUATION SURPLUS

Revaluation surplus - Land - freehold land Revaluation surplus - Furniture and equipment Revaluation surplus - Plant and equipment Revaluation surplus - Infrastructure - Roads Revaluation surplus - Infrastructure - Other

2024	2024	2023	Total	2023
Opening	Closing	Opening	Movement on	Closing
Balance	Balance	Balance	Revaluation	Balance
\$	\$	\$	\$	\$
37,509,290	37,509,290	37,509,290	0	37,509,290
37,322	37,322	37,322	0	37,322
655,570	655,570	655,570	0	655,570
87,099,421	87,099,421	80,054,881	7,044,540	87,099,421
12,783,717	12,783,717	9,525,699	3,258,018	12,783,717
138,085,320	138,085,320	127,782,762	10,302,558	138,085,320

17. RESTRICTIONS OVER FINANCIAL ASSETS

		2024	2023
	Note	Actual	Actual
		\$	\$
The following classes of financial a	ssets have restrictions		
imposed by regulations or other ext	ternally imposed		
requirements which limit or direct the	ne purpose for which		
the resources may be used:			
- Cash and cash equivalents	3	3,518,585	3,448,151
- Gasti and Gasti equivalents	3	3,518,585	3,448,151
		3,310,303	3,440,131
The restricted financial assets are a	a result of the following		
specific purposes to which the asse	ets may be used:		
Restricted reserve accounts	27	2,355,569	2,290,329
Contract liabilities	13	713,016	707,822
Unspent loans	26(b)	450,000	450,000
Total restricted financial assets		3,518,585	3,448,151
18. UNDRAWN BORROWING F STANDBY ARRANGEMENT			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		57,000	57,000
Credit card balance at balance date	e	0	0
Total amount of credit unused		557,000	557,000
Loan facilities			
Loan facilities - current		133,705	128,791
Loan facilities - non-current		1,394,423	1,533,043
Total facilities in use at balance	date	1,528,128	1,661,834
Unused loan facilities at balance	date	450,000	450,000

19. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the Shire of Waroona has a listed site to be possible source of contamination. Details of the site are:

Lot 1701 on Plan 214632 Buller Road, Waroona

Until the Shire of Waroona conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of the site. This approach is consistent with the Department of Water and Environmental Regulation guidelines.

Lot 1619 on Plan 4622 Coronation Road, Waroona

Until the Shire of Waroona conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of the site. This approach is consistent with the Department of Water and Environmental Regulation guidelines.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

2024		2023
\$		\$
	0	2,787,560
	0	2,787,560
	0	2,787,560

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or		2024	2024	2023
reimbursed to elected council members.	Note	Actual	Budget	Actual
		\$	\$	\$
President's annual allowance		10,816	10,816	10,405
President's meeting attendance fees		10,258	10,258	9,868
President's annual allowance for ICT expenses		1,471	1,471	1,415
President's travel and accommodation expenses		1,717	1,429	1,974
		24,262	23,974	23,662
Deputy President's annual allowance		2,704	2,704	2,601
Deputy President's meeting attendance fees		10,258	10,258	9,868
Deputy President's annual allowance for ICT expenses		1,471	1,471	1,415
Deputy President's travel and accommodation expenses		1,709	1,429	4,363
		16,142	15,862	18,247
All other council member's meeting attendance fees		46,189	51,290	49,340
All other council member's All other council member expenses		0	0	143
All other council member's annual allowance for ICT expenses		6,624	7,355	7,070
All other council member's travel and accommodation expenses		1,344	7,145	1,002
		54,157	65,790	57,555
	21(b)	94,561	105,626	99,464
(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		981,624		891,758
Post-employment benefits		109,675		100,547
Employee - other long-term benefits		58,518		23,724
Council member costs	21(a)	94,561		99,464
		1,244,378		1,115,493

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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



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 \$
Purchase of goods and services	22,043	17,222
Amounts payable to related parties: Trade and other payables	215	1,350

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.

The purchase of goods and services from related parties were from local businesses controlled by KMP or close family members of KMP, or for ordinary activities of the Shire. These purchases were subject to the the Shire's procurement policy".

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 were no events occuring after the end of the reporting period.

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 '

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

2 ופעם ו

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

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 WAROONA

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

24. RATING INFORMATION

(a) General Rates

			Number	2023/24 Actual	2023/24 Actual	2023/24 Actual	2023/24 Actual	2023/24 Budget	2023/24 Budget	2023/24 Budget	2022/23 Actual
RATE TYPE		Rate in	of	Rateable	Rate	Interim	Total	Rate	Interim	Total	Total
Rate Description	Basis of valuation	\$	Properties	Value*	Revenue	Rates	Revenue	Revenue	Rate	Revenue	Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental valuation	Gross rental valuation	0.104568	1,466	26,070,797	2,726,171	30,293	2,756,464	2,726,171	0	2,726,171	2,661,193
UV General	Unimproved valuation	0.006942	563	251,103,000	1,743,157	(4,242)	1,738,915	1,743,157	0	1,743,157	1,898,364
UV Industry and Mining	Unimproved valuation	0.013883	4	27,797,000	385,906	(38,090)	347,816	385,906	0	385,906	0
UV Intensive Agriculture	Unimproved valuation	0.010413	4	3,818,000	39,757	0	39,757	39,757	0	39,757	0
Total general rates			2,037	308,788,797	4,894,991	(12,039)	4,882,952	4,894,991	0	4,894,991	4,559,557
		Minimum Payment									
Minimum payment		\$							_		
Gross rental valuation	Gross rental valuation	1,280		4,452,386	766,720	0	766,720	766,720	0	766,720	699,870
UV General	Unimproved valuation	1,280		13,368,619	151,040	0	151,040	151,040	0	151,040	134,070
Total minimum payments			717	17,821,005	917,760	0	917,760	917,760	0	917,760	833,940
Total general rates and minim	ium payments		2,754	326,609,802	5,812,751	(12,039)	5,800,712	5,812,751	0_	5,812,751	5,393,497
Total Rates							5,800,712			5,812,751	5,393,497
Rate instalment interest							17,584			15,200	15,444
Rate overdue interest							41,181			25,000	26,576

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.

25. DETERMINATION OF SURPLUS OR DEFICIT

				2023/24		
			2023/24	Budget	2023/24	2022/23
			(30 June 2024	(30 June 2024	(1 July 2023	(30 June 2023
			Carried	Carried	Brought	Carried
		Note	Forward)	Forward)	Forward)	Forward
			\$	\$	\$	\$
(a) Non-cash a	mounts excluded from operating activities					
The following	g non-cash revenue or expenditure has been excluded					
from amount	s attributable to operating activities within the Statement of					
Financial Ac	tivity in accordance with Financial Management Regulation 32.					
Adjustment	s to operating activities					
-	on asset disposals		(48,864)	(92,269)	(10,199)	(10,199)
	alue adjustments to financial assets at fair value through profit or		, ,	,	, ,	, ,
loss	and dajadanonio to inidirolal docoto at idii valdo anodgi, pront oi		(1,261)	0	(2,764)	(2,764)
Add: Loss o	n disposal of assets		10,864	9,450	8,238	8,238
	nent of Plant and Equipment	8(a)	0	0, .00	0,200	0,200
Add: Depred		10	2,699,248	3,444,024	3,445,349	3,445,349
	ovements in non-current assets and liabilities:	10	2,000,240	0,444,024	0,440,040	0,440,040
			224,103	(41,532)	11,347	11,347
	enefit provisions		2,884,090	3,319,673	3,451,971	3.451.971
Non-casn a	mounts excluded from operating activities		2,004,090	3,319,673	3,451,971	3,431,971
42.11						
(b) Non-cash a	mounts excluded from investing activities					
	g non-cash revenue or expenditure has been excluded					
from amount	s attributable to investing activities within the Statement					
of Financial	Activity in accordance with Financial Management Regulation 32.					
Adjustment	s to investing activities					
Right of use	assets received - non cash	11(a)	112,421	0	65,478	65,478
Non-cash a	mounts excluded from investing activities		112,421	0	65,478	65,478
(c) Non-cash a	mounts excluded from financing activities					
The following	g non-cash revenue or expenditure has been excluded					
from amount	s attributable to financing activities within the Statement					
of Financial	Activity in accordance with Financial Management Regulation 32.					
Adjustment	s to financing activities					
Non cash pr	oceeds from new leases	26(c)	(112,421)	0	(65,478)	(65,478)
Non-cash a	mounts excluded from financing activities		(112,421)	0	(65,478)	(65,478)
(d) Surplus or	deficit after imposition of general rates					
The following	g current assets and liabilities have been excluded					
	current assets used in the Statement of Financial Activity					
	e with Financial Management Regulation 32 to					
	surplus/(deficit) after imposition of general rates.					
9						
Adjustment	s to net current assets					
Less: Reser		27	(2,355,569)	(2,100,868)	(2,290,329)	(2,290,329)
	t liabilities not expected to be cleared at end of year		(2,000,000)	(2,100,000)	(2,200,020)	(2,200,020)
	rtion of borrowings	14	133,705	0	128,791	128,791
•	•	17		0		
- Deferred po	rtion of lease liabilities	11/h)	18,925 90,805	0	10,734 92,903	10,734 92,903
	penefit provisions	11(b)	834,330	0		
	•				723,371	723,371
i otai adjusi	ments to net current assets		(1,277,804)	(2,100,868)	(1,334,530)	(1,334,530)
NI-2	and the state of the Obstantial Control of the State of t					
	assets used in the Statement of Financial Activity		7		0.400.4==	0.465.175
Total current			7,386,310	4,926,481	8,400,179	8,400,179
	current liabilities		(3,233,826)	(2,825,613)		(4,199,045)
	adjustments to net current assets		(1,277,804)	(2,100,868)	(1,334,530)	(1,334,530)
Surplus or	deficit after imposition of general rates		2,874,680	0	2,866,604	2,866,604

2023/24



26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

,,					Actual					Bud	get	
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan - Basketball Stadium	14	35,965	0	(17,400)	18,565	0	(18,565)	0	18,565	0	(18,564)	1
Loan - Rec Centre Upgrade	14	46,422	0	(22,762)	23,660	0	(23,660)	0	23,660	0	(23,661)	(1)
Loan - Memorial Hall Upgrade	14	90,788	0	(29,375)	61,413	0	(30,254)	31,159	61,413	0	(30,254)	31,159
Loan - Town Centre Park Purchase	14	617,450	0	(28,935)	588,515	0	(29,400)	559,115	588,514	. 0	(29,400)	559,114
Loan - Community Precinct Development	14	450,000	0	(13,644)	436,356	0	(14,321)	422,035	436,357	0	(14,322)	422,035
Loan - Town Centre Land Purchase	14	550,000	0	(16,675)	533,325	0	(17,505)	515,820	533,325	0	(17,505)	515,820
Loan - Preston Beach Land Developmen	14	0	0	0	0	0	0	0	C	100,000	0	100,000
Total	•	1,790,625	0	(128,791)	1,661,834	0	(133,705)	1,528,129	1,661,834	100,000	(133,706)	1,628,128

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
Loan - Basketball Stadium	117	WATC	6.58%	28/05/2024	(907)	(906)	(1,946)
Loan - Rec Centre Upgrade	120	WATC	3.91%	24/06/2024	(696)	(696)	(1,578)
Loan - Memorial Hall Upgrade	121	WATC	2.97%	22/04/2025	(1,601)	(1,601)	(2,310)
Loan - Town Centre Park Purchase	122	WATC	1.60%	6/11/2040	(9,280)	(9,280)	(9,673)
Loan - Community Precinct Development	123	WATC	4.92%	28/06/2042	(21,277)	(21,277)	(21,708)
Loan - Town Centre Land Purchase	124	WATC	4.92%	28/06/2042	(26,005)	(26,005)	(26,532)
Loan - Preston Beach Land Development	125	WATC	3.10%	4/08/2026	0	0	0
Total					(59,766)	(59,765)	(63,747)
Total Finance Cost Payments					(59,766)	(59,765)	(63,747)

^{*} WA Treasury Corporation

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Unspent Borrowings

			Unspent	Borrowed	Expended	Unspent
		Date	Balance	During	During	Balance
Particulars	Institution	Borrowed	1 July 2023	Year	Year	30 June 2024
			\$	\$	\$	\$
Loan - Community Precinct Development	WATC	28/06/2022	450,000	0	0	450,000
			450,000	0	0	450,000

^{*} WA Treasury Corporation

(c) Lease Liabilities

	Actual									Budget				
Purpose	Note	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Server Lease		131,233	0	(34,188)	97,045	0	(34,765)	62,280	97,045	0	(36,139)	60,906		
Spin Bikes		19,368	0	(7,684)	11,684	0	(7,768)	3,916	11,686	0	(7,858)	3,828		
Gym Equipment 1		3,055	0	(4,570)	(1,515)	1,515	0	0	0	0	0	0		
CCTV		1,064	0	(2,119)	(1,055)	3,174	(2,119)	0	0	0	(2,143)	(2,143)		
Photocopiers		23,947	0	(13,570)	10,377	0	(10,375)	2	10,375	0	(14,062)	(3,687)		
PC Lease		30,888	0	(20,534)	10,354	9,581	(19,935)	0	10,352	0	(24,507)	(14,155)		
Bushfire Brigade Laptops		6,443	0	(2,843)	3,600	0	(2,877)	723	3,601	0	(2,903)	698		
Rec Centre Solar Panels		21,298	0	(6,993)	14,305	0	(7,097)	7,208	14,304	0	(7,263)	7,041		
Admin Solar Panels		16,467	0	(4,007)	12,460	0	(4,079)	8,381	12,459	0	(4,269)	8,190		
Admin Laptops		0	12,343	(2,906)	9,437	0	(3,010)	6,427	9,437	0	(3,359)	6,078		
Gym Equipment 2		0	53,135	(6,333)	46,802	0	(12,578)	34,224	46,802	0	(14,555)	32,247		
PC & Laptop Lease - New		0	0	0	0	98,151	(5,637)	92,514	0	0	0	0		
Council Chambers IT		0	0	0	0	0	0	0	0	8,500	(2,125)	6,375		
Total Lease Liabilities	11(b)	253,763	65,478	(105,747)	213,494	112,421	(110,240)	215,675	216,061	8,500	(119,183)	105,378		

26. BORROWING AND LEASE LIABILITIES (Continued)

(c) Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
					\$	\$	\$	
Server Lease	SOW01042021A	Vestone	1.70%	01/04/2026	(1,374)	0	(1,951)	60 months
Spin Bikes	E6N0163401	Maia Financial	1.10%	17/12/2024	(89)	0	(174)	48 months
Gym Equipment 1	E6N0160721	Maia Financial	2.10%	30/03/2023	0	0	(40)	60 months
CCTV	E6N0160761	Maia Financial	2.10%	01/01/2023	(24)	0	(24)	60 months
Photocopiers	E6N0162301	Vestone	2.20%	01/04/2024	(95)	0	(387)	60 months
PC Lease	SOW020120	Vestone	1.10%	02/01/2024	(126)	0	(236)	48 months
Bushfire Brigade Laptops	SOW011020	Vestone	1.20%	01/10/2024	(27)	0	(61)	48 months
Rec Centre Solar Panels	SOW01072020	Vestone	1.50%	30/06/2025	(165)	0	(270)	60 months
Admin Solar Panels	SOW01042042A	Vestone	1.80%	01/07/2026	(190)	0	(261)	60 months
Admin Laptops	SOW01072022	Vestone	4.40%	01/07/2026	(349)	0	(475)	48 months
Gym Equipment 2	SOW03012023	Vestone	4.90%	04/01/2027	(1,976)	0	(1,192)	48 months
PC & Laptop Lease - New	SOW020424	Vestone	4.80%	03/04/2028	(1,102)	0	0	60 months
Council Chambers IT	New				0	0	0	
Total Finance Cost Payments					(5,517)	0	(5,071)	

	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
27. RESERVE ACCOUNTS	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
Restricted by council	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Sporting reserve	74,849	3,938	0	78,787	74,849	0	0	74,849	78,258	2,955	(6,364)	74,849
(b) Council Building Maintenance Reserve	102,203	47,376	0	149,579	102,203	42,000	0	144,203	98,484	3,719	0	102,203
(c) Rec Centre Building Maintenance Reserve	72,895	3,834	0	76,729	72,895	0	0	72,895	70,239	2,656	0	72,895
(d) Preston Beach Volunteer Reserve	69,789	16,553	0	86,342	69,789	12,882	0	82,671	60,335	14,454	(5,000)	69,789
(e) Emergency Assistance Reserve	110,387	5,806	0	116,193	110,387	0	0	110,387	106,370	4,017	0	110,387
(f) Works Depot Redevelopment Reserve	83,618	4,399	0	88,017	83,618	0	0	83,618	80,575	3,043	0	83,618
(g) Council Building Construction Reserve	172,136	9,056	(22,060)	159,132	172,137	0	(15,000)	157,137	170,135	6,426	(4,425)	172,136
(h) Information Technology Reserve	100,887	5,314	0	106,201	100,887	0	0	100,887	144,047	5,440	(48,600)	100,887
(i) Footpath Construction Reserve	33,190	1,746	0	34,936	33,190	0	0	33,190	31,982	1,208	0	33,190
(j) Plant Replacement Reserve	238,681	12,561	0	251,242	238,681	0	(113,000)	125,681	262,557	9,924	(33,800)	238,681
(k) Staff Leave Reserve	15,408	8,752	0	24,160	15,408	0	0	15,408	91,933	3,475	(80,000)	15,408
(I) Strategic Planning Reserve	20,795	1,094	0	21,889	20,795	0	(20,000)	795	20,038	757	0	20,795
(m) Waste Management Reserve	1,099,481	196,050	(200,000)	1,095,531	1,099,481	138,206	(200,000)	1,037,687	1,097,401	176,080	(174,000)	1,099,481
(n) History Book Reprint Reserve	10,848	1,021	0	11,869	10,848	450	0	11,298	10,077	771	0	10,848
(o) Risk & Insurance Reserve	9,601	505	0	10,106	9,601	0	0	9,601	9,252	349	0	9,601
(p) Drakesbrook Cemetery Reserve	75,561	3,975	(34,680)	44,856	75,561	0	(35,000)	40,561	72,811	2,750	0	75,561
	2,290,329	321,980	(256,740)	2,355,569	2,290,330	193,538	(383,000)	2,100,868	2,404,494	238,024	(352,189)	2,290,329

2024

2024

2024

2024

2022

2022

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

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:

2024

Name of reserve accou	nt
Restricted by council	

a)) S	portina	reserve

(b) Council Building Maintenance Reserve

(c) Rec Centre Building Maintenance Reserve

(d) Preston Beach Volunteer Reserve

(e) Emergency Assistance Reserve

(f) Works Depot Redevelopment Reserve

(g) Council Building Construction Reserve

(h) Information Technology Reserve

(i) Footpath Construction Reserve

(i) Footpath Construction Reserv

(j) Plant Replacement Reserve

(k) Staff Leave Reserve

(I) Strategic Planning Reserve

(m) Waste Management Reserve

(n) History Book Reprint Reserve

(o) Risk & Insurance Reserve

(p) Drakesbrook Cemetery Reserve

Purpose of the reserve account

To provide funds for sporting faciltiies and equipment as determined by Council together with low interest loan applications.

To provide funds for future building maintenance.

To be used for future building asset maintenance items at the Waroona Recreation & Aquatic Centre, particularly items of plant.

To provide funds to assist in the operations of volunteer ranger functions including replacement of equipment.

To provide funds to assist in an emergency situation (eg. major fire).

To provide funds for the provision of vehicle storage bays at the Works Depot.

To provide funds for future capital construction works in accordance with Council's Long Term Financial and Strategic Community Plans.

To be used to ensure that the network computer system is maintained including external site connections.

To provide funds for future expansion of the dual use path network.

To be used for the purchase and replacement of major plant.

To be used to fund annual and long service leave requirements.

To provide funds for the future requirements of Council's Strategic Planning.

To be used to maintain operations at the Buller Road Refuse Site.

To be used to fund the update reprint of the 'Drakesbrook Days and Waroona Years' history book.

To be used for expenses associated with risk assessments and insurance adjustments or unforseen expenses.

To be used for future upgrades of the Drakesbrook Public Cemetery.



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
	\$	\$	\$	\$
Alcoa Sustainability Fund	2,695,957	324,372	(837,660)	2,182,669
Public Open Space	130,890	4,962	0	135,852
Extractive Industries	18,130	686	0	18,816
Commercial Bond	14,330	544	0	14,874
	2,859,307	330,564	(837,660)	2,352,211



INDEPENDENT AUDITOR'S REPORT 2024 Shire of Waroona

To the Council of the Shire of Waroona

Opinion

I have audited the financial report of the Shire of Waroona (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 Waroona 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.

Patrick Arulsingham Senior Director Financial Audit Delegate of the Auditor General for Western Australia Perth, Western Australia 2 December 2024

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Josh Cowling Photography

Shire of Waroona Peel-Harvey Catchment Council



52 Hesse Street PO Box 20 WAROONA WA 6215 Phone: 08 9733 7800

Email: warshire@waroona.wa.gov.au

www.waroona.wa.gov.au Facebook: /ShireofWaroona