



Ordinary Council Meeting

***Attachment Booklet
February 2025***

ATTACHMENT BOOKLET – February 2025

Item	Description
8.1	Ordinary Council Meeting Minutes – 9 December 2024
8.2	Agenda Forum Notes – 18 February 2025
FIN 01-02/25	Accounts for Payment – December 2024 – January 2025
FIN 02-02/25	Monthly Financial Statements for the Period Ended 31 December 2024
DEV 01-02/25	December 2024 and January 2025 Development Delegated and Authorised Authority Report
DEV 03-02/25	Extending Pool Safety Barrier Requirements – Areas outside of the Dongara, Port Denison and Irwin townsites
DEV 04-02/25	Proposed Local Planning Scheme Amendment No. 22 – Rural Residential Rezoning Lot 9000 Hidden Valley Close, Dongara
10.6.1	Work Health and Safety Committee Minutes – 12 December 2024
10.6.2	Audit Committee Meeting Minutes – 11 February 2025



Ordinary Council Meeting

25 February 2025

Item 8.1

Ordinary Council Meeting
Minutes – 9 December 2024



MINUTES

of the

Ordinary Council Meeting

held on

Monday, 9 December 2024

at

6.00pm

Council Chambers
11-13 Waldeck Street, Dongara

Disclaimer

The Shire of Irwin advises that the purpose of an Ordinary Council Meeting is to discuss and, where possible, make resolutions about items appearing in the agenda. No person should rely or act on the basis of any decision, advice or information provided by an Elected Member or Officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on the decisions made by Council until formal written advice of the Council is received by that person.

The Shire of Irwin expressly disclaims any liability for any loss or damage whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Agenda Forums, Council or Committee Meetings.

An audio record will be made of these proceedings to assist in the taking of minutes.

Unconfirmed

Table of Contents

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS.....	3
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE.....	3
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	3
4. PUBLIC QUESTION TIME.....	4
5. DECLARATIONS OF INTEREST.....	4
6. APPLICATIONS FOR LEAVE OF ABSENCE.....	4
7. PETITIONS AND DEPUTATIONS.....	4
8. CONFIRMATION OF MINUTES AND TABLING OF AGENDA FORUM NOTES.....	4
8.1 Minutes of the Ordinary Council Meeting held 26 November 2024.....	4
8.2 Agenda Forum Notes 3 December 2024.....	5
9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.....	5
10. REPORTS.....	6
10.1 Officer Reports.....	6
CC 01-12/24 Monthly Financial Statements for the Period Ended 31 October 2024.....	6
CC 02-12/24 Monthly Financial Statements for the Period Ended 30 November 2024.....	9
CC 03-12/24 Accounts for Payment.....	12
CC 04-12/24 Fees and Charges.....	14
ID 01-12/24 November 2024 Development Delegated and Authorised Authority Report.....	17
ID 02-12/24 Proposed Holiday Accommodation and Additions to the Priory Hotel – Lot 6 (No. 11) St Dominics Road, Port Denison.....	19
CEO 01-12/24 Local Government Corporate Services Alliance Update.....	32
10.2 Committee Reports.....	35
11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	35
12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN.....	35
13. URGENT BUSINESS APPROVED BY PERSON PRESIDING OR BY DECISION.....	35
14. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC.....	35
15. CLOSURE.....	35

MINUTES

of the

ORDINARY COUNCIL MEETING

held

9 December 2024

at 6.00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President welcomed Councillors, Staff and Members of the Gallery then declared the Meeting open at 6.00pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor M Leonard
Councillor B Wyse
Councillor I Scott
Councillor E Tunbridge
Councillor P Summers
Councillor J Melsom

President
Deputy President

Staff

Mr S D Ivers
Miss P Machaka
Mr M Connell
Ms F Boksmati
Mr M Jones
Mr S Stubbs
Ms S Mearns

Chief Executive Officer
Manager Finance
Manager Development
Acting Manager Community Services
Manager Operations
Community Emergency Services Manager
Executive Assistant (via Zoom)

Guests

Nil

Apologies

Councillor A J Gillam

Approved Leave of Absence

Nil

Gallery

Mr John Rossiter Port Denison

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME**Question 1:** Mr John Rossiter, Port Denison

Is the Dongara Medical Centre on the market?

*Response: The Shire President advised that no, the Dongara Medical Centre was not for sale.***Question 2:** Mr John Rossiter, Port Denison

What are Council going to do with the 'long shelters' currently situated on the Port Denison foreshore?

*Response: The Shire President confirmed that in accordance with the Foreshore Master Plan, the existing shelters are set to be replaced with modern facilities designed to improve the aesthetic of the foreshore. Additionally, the current Foreshore Master Plan is a concept plan and subject to grant funding the Shire is about to progress the detailed design. The detailed design process will involve consultation with the community.***5. DECLARATIONS OF INTEREST**

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. PETITIONS AND DEPUTATIONS

Nil

8. CONFIRMATION OF MINUTES AND TABLING OF AGENDA FORUM NOTES**8.1 Minutes of the Ordinary Council Meeting held 26 November 2024**The Minutes of the Ordinary Council Meeting held 26 November 2024 are included in the *Attachment Booklet – December 2024*.

COUNCIL DECISION		011224
MOVED: Cr Wyse	SECONDED: Cr Summers	
That Council confirms the Minutes of the Ordinary Council Meeting held 26 November 2024.		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

Agenda Forum Notes 3 December 2024

At the Agenda Forum held 3 December 2024, Shire Officers presented background information and answered questions on items to be considered at the December Ordinary Council Meeting. Notes from the Agenda Forum are included in the *Attachment Booklet – December 2024*.

COUNCIL DECISION		021224
MOVED: Cr Tunbridge	SECONDED: Cr Summers	
That Council confirms the Notes of the Agenda Forum held 3 December 2024.		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

- | | |
|-----------------|---|
| 2 December 2024 | Cr Gillam and CEO attended Main RRG Meeting |
| 6 December 2024 | Shire President, Councillors and CEO met with Tarmac Events |

10. REPORTS

10.1 Officer Reports

CORPORATE AND COMMUNITY		CC01-12/24
Subject:	CC 01-12/24 Monthly Financial Statements for the Period Ended 31 October 2024	
Author:	P Machaka, Manager Finance	
Responsible Officer:	S Ivers, Chief Executive Officer	
File Reference:	2.00057	
Voting Requirements:	Simple Majority	

Council Role:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative** Includes adopting local laws and local planning schemes.
- Review** When Council reviews decisions made by Officers.
- Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:

For Council to consider and receive the Monthly Financial Statements for the period 1 July 2024 to 31 October 2024.

Background:

The Monthly Financial Statements to 31 October 2024 are prepared in accordance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and includes the following statutory reports:

- Statement of Financial Activity by Nature
- Statement of Financial Position
- Explanation of Material Variances
- Net Current Funding Position

The Statements also include various other financial information not required by legislation, but for Council information.

Officer's Comment:

The financial position to the end of October 2024 is detailed in the attached report and summarised as per below:

31/10/2024	YTD Budget	YTD Actual
Operating Revenue	8,695,875	8,602,523
Operating Expenditure	(4,526,653)	(4,482,695)
Net Operating	4,169,222	4,119,828
Non-Operating Revenue	52,970	52,970
Non-Operating Expenditure	(763,396)	(555,835)
Net Non-Operating	(710,426)	(502,865)
Cash at Bank		4,434,838
Cash at Bank Restricted		620,212
Reserve Bank		1,316,873
Total Cash Funds		6,371,923

Consultation:

Nil

Statutory Environment:*Local Government Act 1995*

- *Section 6.4 Financial report*

Local Government (Financial Management) Regulations

- *Section 34 Financial activity statement report provides as follows:*

(1) *A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -*

- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
- (b) *budget estimates to the end of the month to which the statement relates;*
- (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
- (e) *the net current assets at the end of the month to which the statement relates.*

(2) *Each statement of financial activity is to be accompanied by documents containing -*

- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
- (b) *an explanation of each of the material variances referred to in sub-regulation (1)(d); and*
- (c) *such other supporting information as is considered relevant by the local government.*

(3) *The information in a statement of financial activity must be shown according to the nature classification.*

- (4) *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be -*
- (a) *presented to the council - at an ordinary meeting of the council within 2 months after the end of month to which the statement relates; and*
 - (b) *recorded in the minutes of the meeting at which it is presented.*

Policy Implications:

Nil

Financial/Resource Implications:

Any issues in relation to expenditure and revenue allocations or variance trends are identified and addressed each month.

Strategic Implications:

Our Brilliant Future - Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet –December 2024

CC01-12//24 Attachment 1: Financial Statements for the Period Ended 31 October 2024.

COUNCIL DECISION		031224
MOVED: Cr Summers	SECONDED: Cr Wyse	
<p>That Council by Simple Majority, receives the Monthly Financial Statements for the period 1 July 2024 to 31 October 2024 as contained in Attachment Booklet – December 2024.</p>		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

CORPORATE AND COMMUNITY		CC03-12/24
Subject:	CC 02-12/24 Monthly Financial Statements for the Period Ended 30 November 2024	
Author:	P Machaka, Manager Finance	
Responsible Officer:	S Ivers, Chief Executive Officer	
File Reference:	2.00057	
Voting Requirements:	Simple Majority	

Council Role:

- | | | |
|-------------------------------------|-----------------------|--|
| <input type="checkbox"/> | Advocacy | When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency. |
| <input checked="" type="checkbox"/> | Executive | The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets. |
| <input type="checkbox"/> | Legislative | Includes adopting local laws and local planning schemes. |
| <input type="checkbox"/> | Review | When Council reviews decisions made by Officers. |
| <input type="checkbox"/> | Quasi-judicial | When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT). |
-

Report Purpose:

For Council to consider and receive the Monthly Financial Statements for the period 1 July 2024 to 30 November 2024.

Background:

The Monthly Financial Statements to 30 November 2024 are prepared in accordance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and includes the following statutory reports:

- Statement of Financial Activity by Nature
- Statement of Financial Position
- Explanation of Material Variances
- Net Current Funding Position

The Statements also include various other financial information not required by legislation, but for Council information.

Officer's Comment:

The financial position to the end of October 2024 is detailed in the attached report and summarised as per below:

30/11/2024	YTD Budget	YTD Actual	Variance YTD to Budget
Operating Revenue	8,956,551	9,075,853	1%
Operating Expenditure	(5,702,796)	(5,843,953)	2%
Net Operating	3,253,755	3,231,900	
Non-Operating Revenue	52,970	52,970	0%
Non-Operating Expenditure	(1,137,961)	(913,410)	-20%
Net Non-Operating	(1,084,991)	(860,440)	
Cash at Bank		4,336,415	
Cash at Bank Restricted		618,745	
Reserve Bank		1,321,738	
Total Cash Funds		6,276,898	

Consultation:

Nil

Statutory Environment:*Local Government Act 1995*

- *Section 6.4 Financial report*

Local Government (Financial Management) Regulations

- *Section 34 Financial activity statement report provides as follows:*

(1) *A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -*

- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
- (b) *budget estimates to the end of the month to which the statement relates;*
- (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
- (e) *the net current assets at the end of the month to which the statement relates.*

(2) *Each statement of financial activity is to be accompanied by documents containing -*

- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
- (b) *an explanation of each of the material variances referred to in sub-regulation (1)(d); and*
- (c) *such other supporting information as is considered relevant by the local government.*

(3) *The information in a statement of financial activity must be shown according to the nature classification.*

- (4) *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be -*
- (a) presented to the council - at an ordinary meeting of the council within 2 months after the end of month to which the statement relates; and*
 - (b) recorded in the minutes of the meeting at which it is presented.*

Policy Implications:

Nil

Financial/Resource Implications:

Any issues in relation to expenditure and revenue allocations or variance trends are identified and addressed each month.

Strategic Implications:

Our Brilliant Future - Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet –December 2024

CC02-12//24 Attachment 2: Financial Statements for the Period Ended 30 November 2024.

COUNCIL DECISION		041224
MOVED: Cr Scott	SECONDED: Cr Melsom	
<p>That Council by Simple Majority, receives the Monthly Financial Statements for the period 1 July 2024 to 30 November 2024 as contained in Attachment Booklet – December 2024.</p>		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

CORPORATE AND COMMUNITY		CC01-12/24
Subject:	CC 03-12/24 Accounts for Payment	
Author:	S Clarkson, Senior Finance Officer	
Responsible Officer:	P Machaka, Manager Finance	
File Reference:	2.00057	
Voting Requirements:	Simple Majority	

Council Role:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative** Includes adopting local laws and local planning schemes.
- Review** When Council reviews decisions made by Officers.
- Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:

For Council to receive the list of accounts paid under delegated authority during November 2024.

Background:

A list of accounts paid under delegated authority is attached showing all payments made during the month of November 2024.

Officer's Comment:

Nil

Consultation:

Nil

Statutory Environment:

The *Local Government (Financial Management) Regulations 1996* provides as follows:

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared*
- (a) *the payee's name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
- (3) *A list prepared under sub-regulation (1) or (2) is to be —*

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications:

Under Delegation CEO101 Council has delegated authority to the Chief Executive Officer to authorise payments from the municipal or trust fund.

Financial/Resource Implications:

Nil

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031
 Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles
 Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet – December 2024
 CC03-12/24 Attachment 1: Accounts for Payment – November 2024

COUNCIL DECISION		051224
MOVED: Cr Tunbridge	SECONDED: Cr Summers	
<p>That Council, by Simple Majority, receives the Accounts paid during November 2024 as contained in CC03-12/24 Attachment 1 of the Attachment Booklet – December 2024, represented by:</p>		
Payment Type/Numbers	Total Amount	
EFT 32773 – 32909	\$811,170.18	
Muni Cheques – 32216 – 32221	\$71,738.28	
Direct Debit – Telstra	\$502.91	
Direct Debit – WA Treasury Corporation	\$65,350.56	
Direct Debit – Credit Card	\$27,783.97	
Direct Debit – N-Able Pty Ltd	\$1,016.06	
Direct Debit – Australian Phone Company	\$225.23	
Direct Debit – Telair Pty Ltd	\$1,331.90	
Direct Debit – Rental Charges	\$4,600.00	
Direct Debit – Superannuation	\$83,285.27	
Grand Total	\$1,067,004.36	
VOTING DETAILS:		CARRIED: 6/0
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

CORPORATE	CC02-12/24
Subject:	CC 04-12/24 Fees and Charges
Author:	G Nadarajah, ICT Supervisor
Responsible Officer:	S Ivers, Chief Executive Officer
File Reference:	1.0017
Voting Requirements:	Absolute Majority

Council Role:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative** Includes adopting local laws and local planning schemes.
- Review** When Council reviews decisions made by Officers.
- Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:

For Council to consider the addition of the Television (TV) Tower Third Party Usage Fees and Shire Owned Server Rack Third Party Usage Fees, to the adopted 2024/25 Fees and Charges.

Background:

In accordance with *section 6.16 of the Local Government Act 1995*:

- (1) *A local government may impose and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed and*
- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
 - (a) *imposed during a financial year; and*
 - (b) *amended from time to time during a financial year.*

The schedule of fees and charges was adopted as part of the 2024/25 Annual Budget on 20 August 2024. Logic IT approached the Shire requesting the installation of their Access Points (AP) on to the TV Tower and the use of space on the Server Rack, after the adoption of the 2024/25 Annual Budget. As such, the proposed fees were not included as part of the 2024/25 adopted Fees and Charges.

Officer's Comment:

The primary function of the tower is provide television and other communications services to the community including supporting Closed Circuit Television (CCTV). However, the Communications Act allows third party can access the tower as well. The Shire has seen an increase in TV tower maintenance and utility costs over the years plus significant amount of equipment installed on this tower for commercial benefit. Inclusion of these fees and charges is an opportunity to earn revenue which will offset a portion of these costs.

Consultation:

Nil

Statutory Environment:

Local Government Act 1995

Part 6, Division 5 – Financing local government activities

6.16. Imposition of fees and charges

(1) A local government may impose and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

** Absolute majority required.*

(2) A fee or charge may be imposed for the following —

(a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;

(b) supplying a service or carrying out work at the request of a person;

(c) subject to section 5.94, providing information from local government records;

(d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;

(e) supplying goods;

(f) such other service as may be prescribed.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

(a) imposed during a financial year; and*

(b) amended from time to time during a financial year.*

** Absolute majority required.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

(a) its intention to do so; and

(b) the date from which it is proposed the fees or charges will be imposed.

Policy Implications:

Nil

Financial/Resource Implications:

Nil

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031

Strategy 1.1.1 Identify and support services, events and programs for building capacity, social inclusion and wellbeing.

Strategy 4.1.1 Enhance the Shire's profile through marketing initiatives and community engagement

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Nil

COUNCIL DECISION		061224
MOVED: Cr Wyse	SECONDED: Cr Summers	
That Council, by Absolute Majority;		
a) In accordance with Section 6.16(3) of the <i>Local Government Act 1995</i> amends the current Schedule of Fees and Charges with the following amendments:		
<ul style="list-style-type: none">• TV Tower - Third Party Usage -<ul style="list-style-type: none">○ 1-6 Access Points - \$2,400per annum○ 7-12 Access Points - \$4,800 per annum○ 13-18 Access Points - \$7,200 per annum• Shire Owned Server Rack – Third Party Usage –<ul style="list-style-type: none">○ Every 2 Rack Unit (RU) space (8.9 cm) - \$1,200 per annum		
b) Approves the Chief Executive Officer to advertise the Amendment to the Schedule of Fees and Charges for the 2024/25 financial year in accordance with Section 6.19 of the <i>Local Government Act 1995</i>.		
VOTING DETAILS:		CARRIED: 6/0
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

DEVELOPMENT SERVICES		ID01-12/24
Subject:	ID 01-12/24 November 2024 Development Delegated and Authorised Authority Report	
Author:	M Connell, Manager Development	
Responsible Officer:	S Ivers, Chief Executive Officer	
File Reference:	3.00125	
Voting Requirements:	Simple Majority	

Council Role:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative** Includes adopting local laws and local planning schemes.
- Review** When Council reviews decisions made by Officers.
- Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:

For Council to receive the November 2024 Development Delegated and Authorised Authority Report.

Background:

Local governments utilise levels of delegated authority to undertake day-to-day statutory functions, thereby allowing Council to focus on policy development, representation, strategic planning and community leadership, with the organisation focussing on the day-to-day operations of the Shire.

The use of delegated authority means the large volume of routine work can be effectively managed and acted on promptly, which in turn facilitates efficient service delivery to the community.

In addition, as of 1 July 2024, the determination of development applications for single houses or any development associated with a single house (excluding development associated with a heritage place), can now only be done by the CEO or authorised employees of the local government.

Officer's Comment:

This report presents the details of development functions made under delegated or authorised authority for the month of November 2024, with 16 building permits and 4 single house applications having been issued.

Consultation:

Nil

Statutory Environment:

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*
- *Planning and Development (Local Planning Schemes) Regulations 2015*

Policy Implications:

Nil

Financial/Resource Implications:

Nil

Strategic Implications:

Our Brilliant Future – Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure compliance whilst embracing innovation and better practice principles

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:*Attachment Booklet – December 2024*

ID01-12/24 Attachment 1: November 2024 Development Delegated and Authorised Authority Report

COUNCIL DECISION		071224
MOVED: Cr Scott	SECONDED: Cr Wyse	
That Council by Simple Majority, receives the November 2024 Development Delegated and Authorised Authority Report, as contained in ID01-12/24 Attachment 1.		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

DEVELOPMENT SERVICES		ID02-12/24
Subject:	ID 02-12/24 Proposed Holiday Accommodation and Additions to the Priory Hotel – Lot 6 (No. 11) St Dominics Road, Port Denison	
Author:	M Connell, Manager Development	
Responsible Officer:	S Ivers, Chief Executive Officer	
File Reference:	P24-40 / A1867	
Voting Requirements:	Simple Majority	

Council Role:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
 - Executive** The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
 - Legislative** Includes adopting local laws and local planning schemes.
 - Review** When Council reviews decisions made by Officers.
 - Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).
-

Report Purpose:

For Council to determine an application for development approval (which has already been carried out) for 'Holiday Accommodation' and 'Incidental Uses to the Licensed Historic Inn' on Lot 6 (No. 11) St Dominics Road, Port Denison.

This report recommends conditional approval of the application.

Background:

The Shire has received an application for development approval (which has already been carried out) for 'Holiday Accommodation' and 'Incidental Uses to the Licensed Historic Inn' on Lot 6 (No. 11) St Dominics Road, Port Denison, which is commonly referred to as the 'Priory Hotel' or 'Priory Lodge'.

The Site

The site is located approximately 450m south-west of the Dongara town centre and has access via the sealed St Dominics Road. Situated in an elevated position on the southern side of the Irwin River, the Priory Hotel consists of two main buildings: to the east, the hotel (former priory) and to the west, accommodation (former school).

The buildings are set in extensive grounds with mature river gums and palms which occupy the northern half of the site. The remaining southern portion of the site is vacant with scattered vegetation. There is a small pocket of developed residential land to the west and vacant land to the east and south.

The Proposal

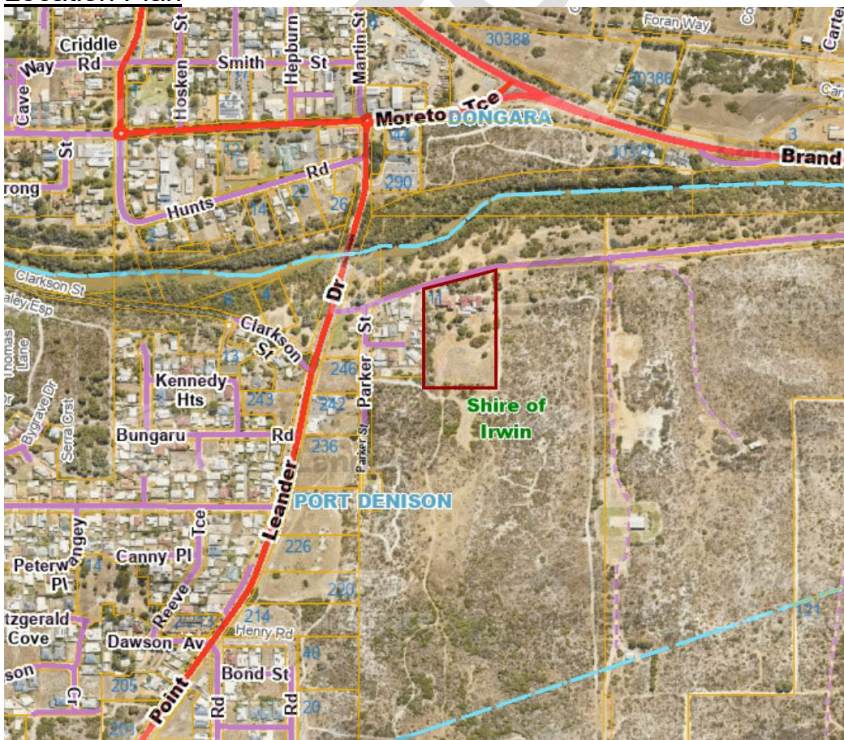
The application seeks approval for the construction of 2 transportable accommodation units and upgrades to the existing event area at the front of the site that will consist of the following:

- 2 x 4 man transportable bunkhouse (each with 4 individual bedrooms and ensuites).
- New stage area.
- 2 x transportable toilet buildings and 1 x transportable bar/storage facility.
- Installation of a generator shed.
- Remediation of swimming pool retaining walls.
- Associated car parking and vehicular accessway upgrades.

The application contains specialist reports addressing bushfire and noise. The application for development approval is contained in ID02-12/24 Attachment 1 and the following is an outline of the application.

Applicant / Owner	Todd Parker / Midwest Hotels Pty Ltd
Local Planning Scheme No. 5	'Special Use' (SU25) zoning
Use Class and Permissibility	Permitted Uses: - Licensed Historic Inn - Holiday Accommodation - Lodging House - Restaurant - Incidental uses to the permitted uses
Structure Plan/Precinct Plan	Dongara Port Denison District Structure Plan
Lot Size	2.4299 hectares
Existing Land Use	Hotel
State Heritage Register	No – however currently being assessed for inclusion
Local Heritage	Yes – Category 1
Bushfire Prone Area	Yes

Location Plan



Aerial Enlargement**Officer's Comment:**

In considering an application for development approval, cl. 67(2) of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* requires a local government to have due regard to the following matters that are relevant to the application as detailed below.

(a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area

The following aims and provisions of the Shire of Irwin Local Planning Scheme No. 5 (LPS5) are relevant to this application:

1.6 *The Aims of the Scheme*

- d) *to assist employment and economic growth by facilitating the timely provision of suitable land for retail, commercial, industrial entertainment and tourist developments as well as providing opportunities for home based employment.*
- h) *to safeguard and enhance the character and amenity of the built and natural environment of the Scheme area.*

4.2 *Objectives of the Zones*

4.2.10 *Special Use Zone*

- a) *To provide specifically for a designated use or combination of uses which would not otherwise sit comfortably within any other zone in the Scheme.*
- b) *To provide for concentrated and integrated development within each Special Use zone.*

The intent of the 'Special Use' zone is to allow for specifically designated uses.

4.7 *Special Use Zones*

Under clause 4.7 of LPS5, Schedule 4 sets out the special use zones. A person must not use or develop land except for the purpose set out against that land in Schedule 4. The site is zoned Special Use (SU25) and Schedule 4 specifies the following land uses as permitted uses:

- Licensed Historic Inn
- Holiday Accommodation
- Lodging House
- Restaurant
- Incidental uses to the permitted uses

The application seeks approval for the construction of 2 transportable accommodation units for short-term accommodation purposes and upgrades to the existing event area associated with the hotel. These uses are in accordance with the permitted special uses in the zone.

(k) the built heritage conservation of any place that is of cultural significance

The site is listed (place No. 055) on the Shire's Local Heritage Survey as follows:

Management Category: 1

Level of Significance: Exceptional Significance – Essential to the heritage of the locality. Rare or outstanding example.

Management Recommendation: Conservation of the place is considered essential with protection afforded to the place under the Local Planning Scheme. Any proposed changes should not unduly impact on the significance of the place and be in accordance with either a Conservation Plan or Heritage Impact Statement.

The listing also contains the following statement of significance:

The Priory Lodge, former Dongara Hotel, St. Dominic's Priory and Dominican Ladies College, has considerable significance for its prominent role in the historic and social development of the town since 1881. In particular the connection of the property to firstly William Criddle and later the Dominican Order gives these buildings a high level of historic significance. The decorative detailing and substantial scale of the buildings together with their elevated setting overlooking the Irwin River within established gardens affords the place high aesthetic value. The Priory Lodge makes an important contribution to the historic built fabric of the town and is held in high esteem by the local community.

A copy of the Local Heritage Survey Place Record is contained in ID02-12/24 Attachment 2.

The application was forwarded to the Irwin Districts Historical Society (IDHS) who provided a very comprehensive submission. In essence the IDHS, after considering the proposal, viewing the site and consulting with historical documentation and images in their collections, advised that the works appear to be relatively minor in nature and will not impact the significant physical fabric or significant heritage values. The IDHS also provided specific comments on the physical impacts of the proposal, the use impacts of the proposal and the impacts on cultural significance of the proposal.

It is considered that the proposed works are consistent with the built heritage conservation of the place.

(m) the compatibility of the development with its setting, including –

- (i) the compatibility of the development with the desired future character of its setting; and
- (ii) the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development

The development footprint (inclusive of the transportable bunkhouses, stage area, generator shed, toilet buildings and bar/storage facility) covers a small area of approximately 130m². The siting of the development has little impact on the existing character of the site and the buildings are of a scale and height that has no effect on adjoining or nearby land. The development is considered to be compatible with its setting and the surrounding character of the area.

- (n) the amenity of the locality including the following –
(i) environmental impacts of the development
(ii) the character of the locality
(iii) social impacts of the development

Amenity is defined as ‘all of those factors which combine to form the character of an area and include the present and likely future amenity’.

An acoustic assessment has been provided with the application which predicted noise emissions from the band/stage area for live performances. The report concluded that these live events would not comply with the *Environmental Protection (Noise) Regulations 1997*.

Where the noise emissions from a sporting, cultural or entertainment event is likely to exceed assigned levels, Regulation 18 allows for an application for a noise exemption. These types of exemptions are common throughout the state and are applied when an event would lose its character or usefulness if it was required to comply with the noise levels.

In this particular application the acoustic assessment has recommended conditions that should be imposed on any exemptions such as maximum noise levels and orientation / location of speakers. In addition, the Regulation 18 process also requires the applicant to provide information regarding noise control measures, noise monitoring procedures, complaint response procedures and method of providing notification to surrounding properties.

It is important to note that the above noise exemption process is separate to the development application process.

The application has anticipated that the number of noise exceeding events would be ‘about’ 12 times per annum. Subsequently the applicant has requested that consideration be given to 18-24 events per annum.

In assessing what might be a reasonable number of noise exceeding events, the present and likely future amenity of the locality must be given due regard. Given the site is located in an area that is strategically identified for future urban expansion, it is considered appropriate to limit the noise exceeding events to a maximum of 12 per annum and no more than 2 events per month.

It is acknowledged that loss of amenity was raised by submissions and those views are something that Council must balance on the evidence and the application before it. However, in the assessment of the amenity impacts of the application a distinction must be drawn between what people perceive the impacts of the development will be and the reality of those impacts. It is perfectly reasonable for people to hold particular views, however the mere perception of a loss of amenity is insufficient reason to refuse an application and there must be a real and genuine prospect that the apprehensions expressed in the submissions are more likely than not to eventuate.

Given the site has been historically used for various entertainment/public purposes over a sustained period of time and the compatibility of the development with its setting, the likelihood of the application resulting in a loss of amenity is considered negligible and can be managed through the imposition of conditions on the approval regarding the number of noise exceeding events.

- (q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, land slip, bush fire, soil erosion, land degradation or any other risk

Whilst it is acknowledged that the site is located within an area that is affected by flooding during major river flows, the development only consists of transportable buildings that are to be used for entertainment and non-permanent habitable purposes.

The site is located in a designated bushfire prone area. To assist in the mitigation of the bushfire risk a Bushfire Management Plan and Bushfire Emergency Evacuation Plan have been undertaken for the development for the effective ongoing management of the site.

The land is suitable for the development and risks of flooding and bush fire are considered acceptable.

(s) the adequacy of –

(i) the proposed means of access to and egress from the site

(ii) arrangement for the loading, unloading, manoeuvring and parking of vehicles

Access to the site is from an unformed crossover onto St Dominics Road. As part of the application, it is proposed to formalise the crossover and the access at the front of the hotel buildings to a sealed standard. This will also entail the provision of 3 car parking bays.

Along the eastern boundary of the hotel building encompassing the vehicular access to the accommodation units the area is proposed to be sealed with crushed blue metal and this area will provide a further 17 car parking bays.

The formalised provision of 20 car parking bays is considered adequate and of note is that the site has ample area to the rear to accommodate staff and any overflow parking.

(t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety

It is likely that, given the upgrades are proposed to facilitate an increase in entertainment events, that there will be some minor increases in traffic movements. St Dominics Road is considered a local distributor road under the Shire's draft local planning strategy. The function of such a road is primarily to facilitate the movement of traffic within local areas and connect to higher order roads (such as the connecting with Point Leander Drive).

Traffic movements are unlikely to affect traffic flow or safety.

(w) the history of the site where the development is proposed to be located

The site, in its capacity as a public entertainment venue, has been used for over 140 years dating back to the original 'Criddle's Dongara Hotel' in 1881.

The site has long been established as an entertainment venue and although it has been closed for some period, it is a reasonable assumption that it would retain this use especially given the historic significance of the place.

(x) the impact on the development on the community as a whole notwithstanding the impact of the development on particular individuals

The site (and in particular the Priory Hotel building itself) makes an important contribution to the historic built fabric of the town and is held in high esteem by the local community. It is one of the most substantial places in Dongara and the proposed development will assist with the owner's intent to maintain the site to a high standard not only for the benefit of the local community but also the wider tourism market.

When considering the impacts on individuals, it is noteworthy that only 2 submissions objecting to the proposal were received, with 1 of those objections from the owner of a vacant lot.

(y) any submissions received on the application

(za) the comments or submissions received from any authority consulted under clause 66

The submissions received are discussed in the 'Consultation' section of this report.

Conclusion

The site has long been established as an entertainment venue and the application proposes uses that are consistent with the historical use of the site and the permitted special uses for the zone. The works are relatively minor in nature and will not impact the significant physical fabric or significant heritage values of the Priory Hotel.

It is considered that the application complies with the planning framework applicable to the site and the requirements of orderly and proper planning. Conditional approval is therefore recommended.

The *Planning and Development (Local Planning Schemes) Regulations 2015* states that the local government is to be taken to have refused to grant development approval if it has not made a determination within 90 days of acceptance of the application (in this instance being 2 December 2024). Deferring the matter is therefore not recommended.

Consultation:

Public Consultation

The application was advertised in accordance with cl. 64 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The advertising involved the following:

- A copy of the application was made available for public inspection at the Shire office;
- The application was published on the Shire's website;
- A notice was published in the Dongara Denison Local Rag;
- The application was referred to the Irwin Districts Historical Society; and
- A written notice was sent to adjoining landowners within approximately 200m of the site.

In response to the advertising a total of 4 public submissions were received of which 2 objected to the application. A copy of the submissions is contained in ID02-12/24 Confidential Attachment 3.

The key relevant planning issues raised in the submissions are summarised below. All submissions have been given due regard and are discussed in further detail in the 'Officer's Comment' section of this report.

- Traffic
- Noise
- Anti-social behaviour
- Heritage
- Loss of property value

With regard to property values, it must be noted that property value is not a relevant planning consideration in itself. In essence the issue for consideration by Council is not whether a proposed development will adversely impact on the value of adjoining property but whether the development will have an adverse impact on the amenity of the locality overall.

Consultation with Government/Service Agencies

The application was referred to the following agencies in accordance with the cl. 66 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*:

- Department of Fire and Emergency Services
- Department of Planning, Lands and Heritage
- Department of Water and Environmental Regulation

In response comments were received from the 3 agencies and a copy of the submissions are contained in ID02-12/24 Attachment 4. The key issues raised from the agencies are summarised below.

Department of Fire and Emergency Services (DFES)

DFES requested further clarification on the following matters:

- Validation of the BAL ratings.
- Redesign is recommended so that the accommodation use and other activities associated with the functions of the public amusement use are sited outside of BAL-40 and BAL-FZ areas.
- Vehicular access.
- Content of the Bushfire Emergency Evacuation Plan.

The applicant has specifically responded to, and adequately addressed each of the above matters raised and Officer's concur with those responses.

Both the Bushfire Management Plan and the Bushfire Emergency Evacuation Plan adequately address compliance with the bushfire planning framework.

Department of Planning, Lands and Heritage (DPLH) – Aboriginal Heritage

The subject area intersects with the public boundary of Registered Site Irwin River (ID 18907). For activities that occur within the actual boundaries of Aboriginal sites there may be the requirement to seek approvals, but this is dependent on the type of activity and how it may affect the values of the individual sites. From the information provided there may not be a requirement to seek authorisation if the works does not involve any significant ground disturbance.

DPLH raises no objection to the application but requests that for any activities undertaken at this location that advice is requested from DPLH so that the proponent is aware of their obligations under the *Aboriginal Heritage Act 1972*.

The above information will be provided to the applicant via an advice note on the development approval.

Department of Planning, Lands and Heritage (DPLH) – Heritage

The place is on the Heritage Council's Assessment Program, which means that the Heritage Council has an interest in the place and that it will be assessed and considered for inclusion on the State Register of Heritage Places. Under Section 10 of the *Heritage of Western Australia Act 1990*, local governments are required to co-operate with the Heritage Council in protecting the cultural heritage significance of places on the Assessment Program.

The proposal raises no concerns.

Department of Water and Environmental Regulation (DWER)

Whilst the general area is significantly affected by flooding during major river flows, the proposal will not detrimentally impact the existing flooding regime. However, the proposal will be subject to flooding and potential flood damages in 1 in 10 AEP flood events and larger.

The proposed four men bunkhouse (with a proposed floor level of 7.85m AHD) is a habitable structure and has less than 1 in 50 AEP flood protection. Should development be considered, minimum habitable floor levels of 10.25m AHD are recommended to ensure adequate flood protection against 1 in 100 AEP flooding into the future.

The proposed bunkhouse is only for tourism accommodation and not permanent habitation. It is set at the same level as the existing Priory Hotel building. The above information will be provided to the applicant via an advice note on the development approval.

Statutory Environment:

Clause 65 of the of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* allows approval for development already commenced or carried out, and the local government may grant development approval with or without conditions or refuse the application.

Policy Implications:

Nil

Financial/Resource Implications:

Nil, however costs may be imposed on the Shire should the applicant/owner review Council's decision through the State Administrative Tribunal in accordance with Part 14 of the *Planning and Development Act 2005*.

Strategic Implications:

Our Brilliant Future - Strategic Community Plan 2021 – 2031
Strategy 1.2.1 Recognise places of cultural and heritage value
Strategy 2.1.1 Continuously improve approval processes

Attachments:

Attachment Booklet – December 2024

ID02-12/24 Attachment 1: Development Application

ID02-12/24 Attachment 2: Local Heritage Survey Place Record

ID02-12/24 Attachment 4: Government/Agency Submissions

Confidential Attachment Booklet – December 2024

ID02-12/24 Confidential Attachment 3: Public Submissions

Officer Recommendation:

It was proposed to suspend Standing Orders to allow for open discussion on this item.

COUNCIL DECISION		081224
MOVED: Cr Scott		SECONDED: Cr Wyse
That Council suspends Clause 10.2 of the <i>Shire of Irwin Meeting Procedures Local Law 2016</i> at 6.13pm to discuss item ID 02-12/24 Proposed Holiday Accommodation and Additions to the Priory Hotel – Lot 6 (No. 11) St Dominics Road, Port Denison.		
VOTING DETAILS:		CARRIED: 6/0
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Summers, Cr Tunbridge, Cr Melsom	
Against:	Nil	

COUNCIL DECISION		091224
MOVED: Cr Scott	SECONDED: Cr Melsom	
That Council reconvenes under Clause 10.2 of the <i>Shire of Irwin Meeting Procedures Local Law 2016</i> at 6.21pm.		
VOTING DETAILS:	CARRIED: 6/0	
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Summers, Cr Tunbridge, Cr Melsom	
Against:	Nil	

Cr Wyse then spoke against the Officer Recommendation and proposed an amendment to Condition 4 to increase the number of events that are non-compliant with the Environmental Protection (Noise) Regulations 1997 to 24 events per annum from 12 events per month, with no more than 2 events per calendar month.

OFFICER RECOMMENDATION	
MOVED: Cr Scott	SECONDED: Cr Wyse
That Council by Simple Majority, approves the application for ‘Holiday Accommodation’ and ‘Incidental Uses to the Licensed Historic Inn’ on Lot 6 (No. 11) St Dominics Road, Port Denison subject to the following conditions and advice notes:	
Conditions:	
<ol style="list-style-type: none"> 1. All development must be carried out in accordance with the approved plans listed below and subject to any modifications required as a result of any condition of this approval. <ul style="list-style-type: none"> • Site Plan (Rev A, dated 10.06.24) • Retaining Wall Set Out Plan (Rev A, dated 10.06.24) • Elevations (Rev A, dated 10.06.24) • Generator Shed (Rev A, dated 10.06.24) • Cool-Room & Bar (Rev 0, dated 29.05.24) • Unisex Amenities Building (Rev 0, dated 29.05.24) • Accessible Amenities Building (Rev 0, dated 29.05.24) • 4 Man Bunkhouse (Rev A, dated 10.06.24) 2. The area set aside for the parking of vehicles together with the associated access and crossover as shown on the approved plans shall: <ol style="list-style-type: none"> a. be installed to the approval of the Shire prior to the commencement of the use; b. be maintained thereafter to the approval of the Shire; c. be properly formed to such levels that it can be used in accordance with the approved plans and use; d. be drained and sealed in accordance with the approved plans to the approval of the Shire; e. have the boundaries of all vehicle spaces clearly indicated on the ground in conformity with the approved plans; and f. be designed in accordance with AS2890. 3. The development / use is to be carried out at all times and in all respects in accordance with the Acoustic Assessment as lodged with the Shire (prepared by ND Engineering, Revision 1, dated 22 July 2024). 	

4. The number of events that are non-compliant with the *Environmental Protection (Noise) Regulations 1997* is limited to 12 events per annum with no more than 2 events per calendar month.

Advice Notes:

- A. The location of the Priory Hotel and proposed works is within the public boundary of Registered Aboriginal Site, Irwin River ID 18907. For any activity in the identified location, the operator (proponent) should seek advice before embarking on their activities so that it can be assessed and responded to regarding any requirement for approval under the *Aboriginal Heritage Act 1972* and the *Aboriginal Heritage Regulations 1974*.
- B. Access to the Lot will be affected during major flows of the Irwin River with floodwaters overtopping St Dominics Roads and surrounding the existing (and proposed) development on the Lot. Flood depths surrounding development and access roads are expected to exceed 1.5 meters in a 1 in 100 (1%) flood event. These depths are considered hazardous to vehicles and people. However, there is high ground outside of the floodplain along the western boundary of the Lot that will enable evacuation on foot to the south.

AMENDMENT AND COUNCIL DECISION

101224

MOVED: Cr Wyse

SECONDED: Cr Summers

That Council by Simple Majority, approves the application for 'Holiday Accommodation' and 'Incidental Uses to the Licensed Historic Inn' on Lot 6 (No. 11) St Dominics Road, Port Denison subject to the following conditions and advice notes:

Conditions:

1. All development must be carried out in accordance with the approved plans listed below and subject to any modifications required as a result of any condition of this approval.
 - Site Plan (Rev A, dated 10.06.24)
 - Retaining Wall Set Out Plan (Rev A, dated 10.06.24)
 - Elevations (Rev A, dated 10.06.24)
 - Generator Shed (Rev A, dated 10.06.24)
 - Cool-Room & Bar (Rev 0, dated 29.05.24)
 - Unisex Amenities Building (Rev 0, dated 29.05.24)
 - Accessible Amenities Building (Rev 0, dated 29.05.24)
 - 4 Man Bunkhouse (Rev A, dated 10.06.24)
2. The area set aside for the parking of vehicles together with the associated access and crossover as shown on the approved plans shall:
 - a. be installed to the approval of the Shire prior to the commencement of the use;
 - b. be maintained thereafter to the approval of the Shire;
 - c. be properly formed to such levels that it can be used in accordance with the approved plans and use;
 - d. be drained and sealed in accordance with the approved plans to the approval of the Shire;
 - e. have the boundaries of all vehicle spaces clearly indicated on the ground in conformity with the approved plans; and

f. be designed in accordance with AS2890.

3. The development / use is to be carried out at all times and in all respects in accordance with the Acoustic Assessment as lodged with the Shire (prepared by ND Engineering, Revision 1, dated 22 July 2024).
4. The number of events that are non-compliant with the *Environmental Protection (Noise) Regulations 1997* is limited to 24 events per annum with no more than 2 events per calendar month.

Advice Notes:

- A. The location of the Priory Hotel and proposed works is within the public boundary of Registered Aboriginal Site, Irwin River ID 18907. For any activity in the identified location, the operator (proponent) should seek advice before embarking on their activities so that it can be assessed and responded to regarding any requirement for approval under the *Aboriginal Heritage Act 1972* and the *Aboriginal Heritage Regulations 1974*.
- B. Access to the Lot will be affected during major flows of the Irwin River with floodwaters overtopping St Dominics Roads and surrounding the existing (and proposed) development on the Lot. Flood depths surrounding development and access roads are expected to exceed 1.5 meters in a 1 in 100 (1%) flood event. These depths are considered hazardous to vehicles and people. However, there is high ground outside of the floodplain along the western boundary of the Lot that will enable evacuation on foot to the south.

The Shire President invited the Mover and Seconder of the amendment to speak.

Cr Wyse spoke to the item and commented that 24 events was more appropriate and showed Council's support in encouraging local businesses to succeed.

There were no speakers against the amendment.

The Amendment then became the substantive motion.

SUBSTANTIVE MOTION AND COUNCIL DECISION		111224
MOVED: Cr Wyse	SECONDED: Cr Scott	
<p>That Council by Simple Majority, approves the application for 'Holiday Accommodation' and 'Incidental Uses to the Licensed Historic Inn' on Lot 6 (No. 11) St Dominics Road, Port Denison subject to the following conditions and advice notes:</p>		
<p>Conditions:</p>		
<p>1. All development must be carried out in accordance with the approved plans listed below and subject to any modifications required as a result of any condition of this approval.</p> <ul style="list-style-type: none"> • Site Plan (Rev A, dated 10.06.24) • Retaining Wall Set Out Plan (Rev A, dated 10.06.24) • Elevations (Rev A, dated 10.06.24) • Generator Shed (Rev A, dated 10.06.24) • Cool-Room & Bar (Rev 0, dated 29.05.24) • Unisex Amenities Building (Rev 0, dated 29.05.24) • Accessible Amenities Building (Rev 0, dated 29.05.24) 		

- **4 Man Bunkhouse (Rev A, dated 10.06.24)**
2. The area set aside for the parking of vehicles together with the associated access and crossover as shown on the approved plans shall:
 - a. be installed to the approval of the Shire prior to the commencement of the use;
 - b. be maintained thereafter to the approval of the Shire;
 - c. be properly formed to such levels that it can be used in accordance with the approved plans and use;
 - d. be drained and sealed in accordance with the approved plans to the approval of the Shire;
 - e. have the boundaries of all vehicle spaces clearly indicated on the ground in conformity with the approved plans; and
 - f. be designed in accordance with AS2890.
 3. The development / use is to be carried out at all times and in all respects in accordance with the Acoustic Assessment as lodged with the Shire (prepared by ND Engineering, Revision 1, dated 22 July 2024).
 4. The number of events that are non-compliant with the *Environmental Protection (Noise) Regulations 1997* is limited to 24 events per annum with no more than 2 events per calendar month.

Advice Notes:

- A. The location of the Priory Hotel and proposed works is within the public boundary of Registered Aboriginal Site, Irwin River ID 18907. For any activity in the identified location, the operator (proponent) should seek advice before embarking on their activities so that it can be assessed and responded to regarding any requirement for approval under the *Aboriginal Heritage Act 1972* and the *Aboriginal Heritage Regulations 1974*.
- B. Access to the Lot will be affected during major flows of the Irwin River with floodwaters overtopping St Dominics Roads and surrounding the existing (and proposed) development on the Lot. Flood depths surrounding development and access roads are expected to exceed 1.5 meters in a 1 in 100 (1%) flood event. These depths are considered hazardous to vehicles and people. However, there is high ground outside of the floodplain along the western boundary of the Lot that will enable evacuation on foot to the south.

VOTING DETAILS:

CARRIED: 6/0

For: Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom

Against: Nil

OFFICE OF CEO		CEO01-12/24
Subject:	CEO 01-12/24 Local Government Corporate Services Alliance Update	
Author:	J Owens, Supervisor ERP Project	
Responsible Officer:	S Ivers, Chief Executive Officer	
File Reference:	3.00195	
Voting Requirements:	Absolute Majority	

Council Role:

- | | | |
|-------------------------------------|-----------------------|--|
| <input type="checkbox"/> | Advocacy | When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency. |
| <input checked="" type="checkbox"/> | Executive | The substantial direction setting and oversight role of the Council e.g., performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets. |
| <input type="checkbox"/> | Legislative | Includes adopting local laws and local planning schemes. |
| <input type="checkbox"/> | Review | When Council reviews decisions made by Officers. |
| <input type="checkbox"/> | Quasi-judicial | When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g., local planning applications, building permits, other permits/licences (e.g. under the Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT). |
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Report Purpose:

To update Council on the creation of a not-for-profit association including its model rules for the purposes of replacing and resourcing the Shire's Enterprise Resource Planning (ERP) system.

Background:

It was resolved at the 25 June 2024 Ordinary Council Meeting to present back to Council an update on the creation of a not-for-profit association including its model rules for the purposes of replacing and resourcing the Shire's Enterprise Resource Planning (ERP) system.

Officer's Comment:

The Shire was advised 11 October 2024 that the Department of Mines, Industry Regulation and Safety Consumer Protection had approved the incorporation of the Local Government Corporate Services Alliance Inc (LGCSA) pursuant to section 10 of the *Associations Incorporation Act 2015*.

The Incorporated Association Registration Number (IARN) is A1045419B. The Approval Letter, Certificate of Incorporation and Model Rules are attached to this report.

Immediately upon incorporation of the LGCSA, a public tender was issued and sought submissions from suitably qualified and experienced vendors to provide an Enterprise Resource Planning (ERP) solution and required services, on the behalf of the inaugural members:

- Shire of Irwin
- Shire of Chapman Valley

The proposed LGCSA ERP solution will involve a one-time design, configuration, build, and validation process for its members, with any future changes managed collaboratively by the LGCSA Advisory Committee in partnership with the ERP solution vendor. RFT 02-2024- Provision of Solution and Services -Enterprise Resource Planning (ERP) was released via Tenderlink on 18 October 2024 - 5:00 PM.

The request for tender closed at 2.00pm (AWST) Friday 15 November 2024. Two Shire of Irwin employees undertook the opening via Zoom utilising the electronic tender keys provided after the closing deadline.

The Tenderlink portal enables complete oversight, total transparency, and real-time reporting through each stage of the process. The portal is compliant with procurement regulations and meets industry-leading security standards.

Six (6) submissions were received at the close of the tender. While some submissions contained minor non-compliances, these did not result in disqualification. Instead, all submissions were progressed to evaluation to be assessed against the qualitative criteria. Any areas requiring clarification were addressed during the evaluation process to ensure each submission is considered on its own merits and to facilitate a more informed selection process.

An evaluation panel of three, individually reviewed the tender submissions before meeting on Monday 25th November 2024, to shortlist vendors for demonstrations of their proposed solutions. The panel considered factors beyond pricing, such as functionality, ease of use, integration capabilities, and deployment options (cloud-based, on-premises, or hybrid). They also assessed the vendor's reliability, reputation, and support services, as well as the total cost of ownership, including licensing, implementation, and maintenance. Security, compliance, performance, scalability, and the system's ability to support future growth and technological changes were critical considerations. Demonstrations were presented by three shortlisted vendors to confirm the system's suitability with real-world data. As per CEO01-12/24 Attachment 1: RFT 02-2024 Provision of Solution and Services (ERP) Evaluation Report, the LGCSA has nominated its preferred vendor and will enter into final negotiations before formalising an agreement.

As the Shire of Irwin is a member of the LGCSA, the association will invoice the Shire for the implementation and licensing of the new ERP system including any support services. It is anticipated that implementation will commence January 2025 and be completed by the end of the year. The implementation will focus on replacing the mandatory modules finance, procurement, property, rating and human resources where the value is \$246,500, which is below the tender threshold prescribed by the *Local Government Act 1995* and within the 2024/25 Budget that was approved for this project. Whilst the LGCSA conducted the procurement process, it does comply with Council Policy CP20 and the results contained in Confidential Attachment CEO01-12/24 Attachment 1: RFT 02-2024 Provision of Solution and Services (ERP) Evaluation Report.

Consultation:

An independent auditor was engaged to review the proposed vendor.

Statutory Environment:

s.3.57 of the *Local Government Act 1995*

Part 4 of the *Local Government (Functions and General) Regulations 1996*

Competition and Consumer Act 2010

Policy Implications:

CP20 Purchasing

CP01 Localised Purchasing (Regional Price Preference)

Financial/Resource Implications:

Approved budgeted item below the tender threshold and compliant with Council policy.

Strategic Implications:

Our Brilliant Future - Strategic Community Plan 2021 – 2031

Strategy 4.2.1 Ensure Compliance whilst embracing innovation and best practice principles.

Strategy 4.3.2 Adopt and follow better practice processes

Attachments:

Attachment Booklet - December 2024

CEO01-12/24 Attachment 1: LGCSA Approval Letter

CEO01-12/24 Attachment 2: LGCSA Model Rules

CEO01-12/24 Attachment 3: LGCSA Certificate of Incorporation

Confidential Attachment Booklet - December 2024

CEO01-12/24 Attachment 1: RFT 02-2024 Provision of Solution and Services (ERP) Evaluation Report

COUNCIL DECISION		121224
MOVED: Cr Wyse	SECONDED: Cr Scott	
That Council, by Absolute Majority:		
<ol style="list-style-type: none"> 1. Notes the incorporation of the Local Government Corporate Services Alliance Inc with Incorporated Association Registration Number (IARN) A1045419B as per attachments CEO01-12/24 Attachment 1: LGCSA Approval Letter and CEO01-12/24 Attachment 3: LGCSA Certificate of Incorporation. 2. Notes the Model Rules as shown in attachment CEO01-12/24 Attachment 2: LGCSA Model Rules. 3. Endorses the Chief Executive Officer to proceed updating its Enterprise Resource Planning system with the preferred Local Government Corporate Services Alliance Inc respondent as named in the Confidential Attachment CEO01-12/24 Attachment 1: RFT 02-2024 Provision of Solution and Services (ERP) Evaluation Report as the most advantageous. 4. Authorises the Chief Executive Officer to execute a service agreement should it be required for the provision of Enterprise Resource Planning services from the Local Government Corporate Services Alliance Inc, which will include licensing and implementation costs as specified in Confidential Attachment CEO01-12/24 Attachment 1: RFT 02-2024 Provision of Solution and Services (ERP) Evaluation Report. 		
VOTING DETAILS:		CARRIED: 6/0
For:	Cr Leonard, Cr Wyse, Cr Scott, Cr Tunbridge, Cr Summers, Cr Melsom	
Against:	Nil	

10.2 Committee Reports

Nil

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY PERSON PRESIDING OR BY DECISION

Nil

14. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

15. CLOSURE

There being no further business, the Presiding Member closed the Meeting at 6.33pm.

Unconfirmed



Ordinary Council Meeting

25 February 2025

Item 8.2
Agenda Forum Notes
18 February 2025



Ordinary Council Meeting

25 February 2025

Item FIN 01-02/25
Accounts for Payment
December 2024 and January 2025

Shire of Irwin

*List of Accounts paid December 2024 & January 2025 for presentation to the
Council Meeting 25 February 2025*

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	PAYEE	DESCRIPTION	PAYMENTS
EFT32910	04/12/2024	GERALDTON TOYOTA	PURCHASE OF TOYOTA WAGON LANDCRUISER AND TRADE IN OF 2021 TOYOTA PRADO	-39,838.16
EFT32911	06/12/2024	DAZFAB ENGINEERING	ERECTION OF SOUTH BEACH SIGN	-2,634.50
EFT32912	06/12/2024	DENISON BOWLING & RECREATION CLUB INC	FUNCTION	-3,135.00
EFT32913	06/12/2024	DONGARA BODY BUILDERS	REMOVE POWER PUMP AND FIT HYDRAULIC HOSES AND VALVES TO DROP DECK TRAILER AND FIT SIGN AND BEACON TO DROP DECK TRAILER	-5,416.40
EFT32914	06/12/2024	FUTURE INSTITUTE OF AUSTRALIA	VIRTUAL INDUCTION TRAINING SESSIONS	-3,520.00
EFT32915	06/12/2024	FAST UX	WEBSITE DEVELOPMENT FOR INTRANET SITE	-4,200.00
EFT32916	06/12/2024	GHD PTY LTD	PROGRESS PAYMENTS - MILO CROSSING AND POINT LEANDER DRIVE ROUNDABOUT DESIGN	-81,803.79
EFT32917	06/12/2024	JCI LOCKSMITHS	REPLACE DOOR HANDLE LOCKSET AT ADMIN AND ADJUST CUPBOARD LOCKS	-278.00
EFT32918	06/12/2024	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-1,263.90
EFT32919	06/12/2024	MOOREVIEW PLANTS & TREES	MORETON BAY FIG TREES	-1,300.00
EFT32920	06/12/2024	SHOP FOR SHOPS	DISPLAY MATERIALS FOR LIBRARY AND VISITOR CENTRE	-1,661.75
EFT32921	06/12/2024	SHORELINE OUTDOOR WORLD	REMOVE AND REPLACE ROLLER DOOR AT MEN'S SHED	-2,937.00
EFT32922	06/12/2024	STW INDUSTRIES PTY LTD	TYRES AND RIM FOR IRWIN 4.4 - BUSHFIRE BRIGADE	-15,262.50
EFT32923	06/12/2024	SUNCITY SIGNS & GRAPHICS	FIRE AND PARKING SIGNS	-440.22
EFT32924	06/12/2024	OVO'S CEILINGS - SWEET ORANGE PRODUCTIONS	STREET PARTY AND BAR SET UP FOR MAGIC ON MORETON	-7,121.40
EFT32925	06/12/2024	WET & DRY ELECTRICS	DIAGNOSE BATTERY FAULT IN IRWIN 4.4	-198.00
EFT32926	13/12/2024	65THIRTY EVENTS & ENTERTAINMENT	STAGE HIRE FOR MAGIC ON MORETON 2024	-1,987.70
EFT32927	13/12/2024	CR GILLAM	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT32928	13/12/2024	AMPAC DEBT RECOVERY (WA) PTY LTD	RATE DEBT RECOVERY SERVICES	-800.25
EFT32929	13/12/2024	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES	-2,250.00
EFT32930	13/12/2024	ATC WORK SMART	SCHOOL BASED WORK EXPERIENCE	-473.88
EFT32931	13/12/2024	AUSTRALIA POST	POSTAGE AND FREIGHT CHARGES	-270.63
EFT32932	13/12/2024	IRWIN AUTUMN CENTRE	CASE FUNDING	-770.00
EFT32933	13/12/2024	AVON WASTE	FRONT LIFT AND 240LT WASTE COLLECTION	-38,913.86
EFT32934	13/12/2024	CR WYSE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT32935	13/12/2024	BLACKWOODS	TOOLS AND WORKSHOP CONSUMABLES	-4,019.39
EFT32936	13/12/2024	BRAND MECHANICAL SERVICES	MOBILISATION OF DOZER	-836.00
EFT32937	13/12/2024	BIG SKY HOMES PTY LTD	CONSULTANCY SERVICES	-2,200.00
EFT32938	13/12/2024	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION	-3,057.66
EFT32939	13/12/2024	CARL SCUDDER	BUILDING MAINTENANCE REPAIRS	-7,090.00
EFT32940	13/12/2024	CORSIGN WA	SIGNAGE	-275.00
EFT32941	13/12/2024	CIVIC WORKFORCE MANAGEMENT	HR CONSULTANCY SERVICES	-4,537.50
EFT32942	13/12/2024	DATA#3 LIMITED	MICROSOFT LICENCES	-3,500.60
EFT32943	13/12/2024	DONGARA FREIGHT	FREIGHT CHARGES	-214.27
EFT32944	13/12/2024	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	GRV INTERIM SCHEDULE	-248.83
EFT32945	13/12/2024	DONGARA FENCING	SUPPLY AND INSTALL FENCING AT TRANSFER STATION	-660.00
EFT32946	13/12/2024	DONGARA BOBCAT & CONTRACTING SERVICES	BACKFILL GRANNIES BEACH PLAYGROUND	-1,485.00
EFT32947	13/12/2024	DONGARA BODY BUILDERS	REPAIRS TO DROP DECK TRAILER AND NISSAN PRIME MOVER	-1,214.40
EFT32948	13/12/2024	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING AND ROAD MAINTENANCE SUPPLIES	-710.35
EFT32949	13/12/2024	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS	-1,337.03
EFT32950	13/12/2024	TYREPOWER DONGARA	SUPPLY AND FIT TYRES ON FORD RANGER, HOLDEN COLORADO, HINO FIRE TRUCK, TYRE REMOVAL FROM TRANSFER STATION & BATTERY FOR AIRSTRIP LIGHTING	-7,954.40
EFT32951	13/12/2024	DONGARA LOCAL RAG	VISITOR CENTRE STOCK	-24.00
EFT32952	13/12/2024	DONGARA HOTEL MOTEL	LAND USE AGREEMENT	-3,125.01
EFT32953	13/12/2024	DONGARA TAXI	TAXI FOR FUNCTION	-87.30
EFT32954	13/12/2024	DONGARA TREE SERVICES	INSTALL CHRISTMAS BANNERS ON MORETON TERRACE AND TRIM TREES ON HAMPTON STREET	-1,705.00
EFT32955	13/12/2024	ERGOLINK ERGONOMICS	CHAIRS AND UNDER DESK KEYBOARD ARM	-1,492.36
EFT32956	13/12/2024	CR TUNBRIDGE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT32957	13/12/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY QUARTER 2 2024/25	-89,374.12
EFT32958	13/12/2024	FIRST HEALTH SERVICES	MEDICAL PRACTISE MANAGEMENT SUPPORT - MEDICAL CENTRE	-13,750.00
EFT32959	13/12/2024	F SPENCER	REIMBURSEMENT	-445.48
EFT32960	13/12/2024	FLEMINGTON HOLDINGS PTY LTD	REFUND	-2,478.14
EFT32961	13/12/2024	GERALDTON MOWER & REPAIR	EDGER BLADES	-419.60
EFT32962	13/12/2024	ALL DECOR	SUPPLY AND INSTALL VINYL AND BLINDS IN UNIT 16 THE VILLAGE	-4,458.00
EFT32963	13/12/2024	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL CHARGES	-14,439.60
EFT32964	13/12/2024	GERALDTON TOWING SERVICES	REMOVE TRUCK AND TIPPER ON MT ADAMS ROAD	-1,930.50
EFT32965	13/12/2024	REFUEL AUSTRALIA	FUEL CARD PURCHASES AND BULK DIESEL FUEL PURCHASES	-26,171.27
EFT32966	13/12/2024	GLASS CO WA	BUILDING MAINTENANCE	-338.20
EFT32967	13/12/2024	GERALDTON AND MIDWEST E-WASTE	E-WASTE DISPOSAL	-246.00
EFT32968	13/12/2024	G PATTERSON	REFUND	-306.93
EFT32969	13/12/2024	GERALDTON PHOTOBOOTH	PHOTOBOOTH FOR MAGIC ON MORETON 2024	-950.00
EFT32970	13/12/2024	GUARDIAN PRINT AND GRAPHICS	STATIONERY	-195.00
EFT32971	13/12/2024	HOCKEY'S PEST SERVICE	ANT TREATMENT AT THE VILLAGE	-165.00
EFT32972	13/12/2024	THOMAS	REFUND	-801.50
EFT32973	13/12/2024	ILLION TENDERLINK	TRIAL TENDER PORTAL	-550.00
EFT32974	13/12/2024	CR SCOTT	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT32975	13/12/2024	INCITE SECURITY	REPAIR TO DOOR AT COUNCIL CHAMBERS AND ALARM AT MEDICAL CENTRE	-1,009.47
EFT32976	13/12/2024	IQTECH SOLUTIONS	PRINTER CHARGES	-973.58
EFT32977	13/12/2024	READYTECH - IT VISION AUSTRALIA PTY LTD	FINAL PAYMENT - ANNUAL SUBSCRIPTION 2024/25	-12,274.19
EFT32978	13/12/2024	JB HI-FI GROUP PTY LTD	IT EQUIPMENT	-2,924.10

Shire of Irwin

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Council Meeting 25 February 2025*

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	PAYEE	DESCRIPTION	PAYMENTS
EFT32979	13/12/2024	JEFFREY PETER MELSOM	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT32980	13/12/2024	GRACE RESOURCES PTY LTD T/AS DESERT TO COAST TRAINING ASSESSING	TRAINING	-937.60
EFT32981	13/12/2024	KICK SOLUTIONS	CONSTRUCT PYLON ENTRY STATEMENT SOLAR LIGHTING SYSTEM AND REPLACE SOLAR PARTS AT KAILIS DRIVE ENTRY STATEMENT	-14,287.00
EFT32982	13/12/2024	T WATERS	REFUND	-1,000.00
EFT32983	13/12/2024	MIDWEST AUTO GROUP	SERVICE OF FORD RANGER	-510.00
EFT32984	13/12/2024	CR LEONARD	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-2,500.00
EFT32985	13/12/2024	LG BEST PRACTICES	OUTSOURCE PAYROLL FUNCTION	-6,171.00
EFT32986	13/12/2024	DONGARA DENISON LIONS CLUB INC	DONATION - CARS AND COFFEE EVENT	-500.00
EFT32987	13/12/2024	LO-GO APPOINTMENTS	CONTRACT LABOUR HIRE	-13,497.41
EFT32988	13/12/2024	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-287.00
EFT32989	13/12/2024	MACS AUSTRALIA GROUP PTY LTD	HIRE CHARGES OF TRANSPORTABLE BUILDING	-1,298.53
EFT32990	13/12/2024	MAIN ROADS WESTERN AUSTRALIA	REFUND OF FUNDING VARIATION	-14,710.30
EFT32991	13/12/2024	MARKS WATERTRUCK	FILLING OF TRANSFER STATION WATER TANKS	-308.00
EFT32992	13/12/2024	MIDWEST BOUNCE AND FUN	ANIMAL RIDERS AND YARD GAMES FOR MAGIC ON MORETON 2024	-1,803.00
EFT32993	13/12/2024	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-373.35
EFT32994	13/12/2024	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	-1,716.47
EFT32995	13/12/2024	META CREATIVE PTY LTD	TRAINING	-2,475.00
EFT32996	13/12/2024	MIDWEST FIRE PROTECTION & SAFETY SERVICES	MONTHLY SERVICING OF FIRE ALARM AT REC CENTRE AND SIRENS FOR DEPOT	-2,002.00
EFT32997	13/12/2024	ML COMMUNICATIONS	INSTALLATION OF EQUIPMENT AT DRIVE, REC CENTRE AND TV TOWER	-6,700.15
EFT32998	13/12/2024	MIDWEST POWER SOLUTIONS	ELECTRICAL REPAIRS	-363.00
EFT32999	13/12/2024	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS	-5,181.20
EFT33000	13/12/2024	MULLERMIND CREATIVE	PHOTOGRAPHER FOR MAGIC ON MORETON 2024	-858.00
EFT33001	13/12/2024	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	ADVERTISING	-1,022.49
EFT33002	13/12/2024	PEMCO DIESEL	SERVICE OF IRWIN AND TOWN BUSHFIRE VEHICLES	-8,826.57
EFT33003	13/12/2024	PLUNKETT HOMES	REFUND	-1,000.00
EFT33004	13/12/2024	PARTY ON THE GREEN	MINI GOLF ATTRACTION AT MAGIC ON MORETON 2024	-2,183.50
EFT33005	13/12/2024	RIP-IT SECURITY SHREDDING	QUARTERLY SHREDDING SERVICES	-141.00
EFT33006	13/12/2024	R & J TRUST - PEARCE PAINTING & DECORATING	PAINTING OF A UNIT AT THE VILLAGE AFTER VACANCY	-4,943.40
EFT33007	13/12/2024	SARAH O'MALLEY	LIVE MUSIC FOR MAGIC ON MORETON 2024	-700.00
EFT33008	13/12/2024	S FAY	REFUND	-581.35
EFT33009	13/12/2024	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	TRAINING	-6,378.88
EFT33010	13/12/2024	CR SUMMERS	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2024	-1,922.00
EFT33011	13/12/2024	DONGARA IGA	MONTHLY CONSUMABLES	-1,377.87
EFT33012	13/12/2024	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	-372.34
EFT33013	13/12/2024	TOTALLY WORKWEAR GERALDTON	SAFETY BOOTS	-138.00
EFT33014	13/12/2024	TOTAL TOILETS	HIRE OF PORTABLE TOILETS FOR MAGIC ON MORETON 2024	-2,556.57
EFT33015	13/12/2024	T-QUIP	MAJOR SERVICE AND REPAIRS TO SWEEPER & PARTS FOR TORO MOWER	-23,421.40
EFT33016	13/12/2024	TUTT BRYANT EQUIPMENT	PARTS FOR ISUZU TRUCK	-357.09
EFT33017	13/12/2024	VANGUARD PRINT	HOLIDAY PLANNER STORAGE AND TRANSPORT FEES	-171.26
EFT33018	13/12/2024	V BORRETT	REFUND	-801.50
EFT33019	13/12/2024	WA COUNTRY BUILDERS	REFUND	-1,000.00
EFT33020	13/12/2024	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES	-805.12
EFT33021	13/12/2024	WA LOCAL GOVERNMENT ASSOCIATION - WALGA	TRAINING COURSE FEE	-654.50
EFT33022	13/12/2024	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-362.45
EFT33023	13/12/2024	SYNERGY	ELECTRICITY CHARGES	-311.40
EFT33024	13/12/2024	WESTRAC EQUIPMENT	REPAIRS TO CAT LOADER	-540.87
EFT33025	13/12/2024	WREN OIL	EMPTYING OF WASTE OIL TANK AT TRANSFER STATION	-253.00
EFT33026	13/12/2024	ZETTAGRID PTY LTD	REMOTE IT BACKUP COSTS	-4,657.81
EFT33027	13/12/2024	WIINC AUSTRALIA PTY LTD	PRINTER CHARGES	-460.55
EFT33028	19/12/2024	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION	-47,117.00
EFT33029	19/12/2024	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION	-791.75
EFT33030	19/12/2024	CARL SCUDDER	BUILDING MAINTENANCE REPAIRS	-1,030.00
EFT33031	19/12/2024	DATA#3 LIMITED	MICROSOFT LICENCES	-3,500.60
EFT33032	19/12/2024	DAZFAB ENGINEERING	GRANNIES BEACH RAMP FABRICATION	-11,330.00
EFT33033	19/12/2024	DELL AUSTRALIA PTY LTD	IT EQUIPMENT	-4,156.22
EFT33034	19/12/2024	D SUMMERS	REIMBURSEMENT	-100.00
EFT33035	19/12/2024	DONEGAN ENTERPRISES PTY LTD	SUPPLY AND INSTALL REPLACEMENT PLAYGROUND AT GRANNIES BEACH	-39,985.00
EFT33036	19/12/2024	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS	-442.20
EFT33037	19/12/2024	TYREPOWER DONGARA	SUPPLY AND FIT TYRES ON FORD EVEREST AND PUNCTURE REPAIR ON SIDE TIPPING TRAILER	-1,712.00
EFT33038	19/12/2024	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,775.00
EFT33039	19/12/2024	LO-GO APPOINTMENTS	CONTRACT LABOUR HIRE	-4,515.77
EFT33040	19/12/2024	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-95.00
EFT33041	19/12/2024	MILLS OAKLEY	LEGAL EXPENSES	-6,807.35
EFT33042	19/12/2024	ML COMMUNICATIONS	REMOVE EQUIPMENT FROM MOUNT HORNER SITE AND RELOCATE TO TV TOWER	-3,820.30
EFT33043	19/12/2024	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS	-314.00
EFT33044	19/12/2024	MIDWEST TURF SUPPLIES	SUPPLY AND LAY TURF AT GRANNIES BEACH	-4,550.00
EFT33045	19/12/2024	PIXIES SCREEN PRINTS	STICKERS FOR SWIMMING SIGN	-49.50
EFT33046	19/12/2024	PIP & REX	REMAINING BALANCE - VISITOR CENTRE STOCK	-872.45
EFT33047	19/12/2024	ROVING MAD ENTERTAINMENT	ROVING ENTERTAINMENT FOR MAGIC ON MORETON 2024	-6,220.00
EFT33048	19/12/2024	RM SURVEYS	EXTRACTION OF DATA FOR MILO CROSSING UPGRADE	-4,235.00
EFT33049	19/12/2024	SYNERGY	ELECTRICITY CHARGES	-12,087.19
EFT33050	19/12/2024	WOODLANDS DISTRIBUTORS AND AGENCIES PTY LTD	DOG WASTE DISPOSAL BAGS	-917.40
EFT33051	16/01/2025	AUSTRALIA DAY COUNCIL OF SOUTH AUSTRALIA INCORPORATED	MERCHANDISE FOR AUSTRALIA DAY 2025	-294.50

Shire of Irwin

List of Accounts paid December 2024 & January 2025 for presentation to the
Council Meeting 25 February 2025

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	PAYEE	DESCRIPTION	PAYMENTS
EFT33052	16/01/2025	AMPAC DEBT RECOVERY (WA) PTY LTD	RATE DEBT RECOVERY SERVICES	-1,971.75
EFT33053	16/01/2025	ATC WORK SMART	SCHOOL BASED WORK EXPERIENCE	-118.47
EFT33054	16/01/2025	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION	-25,251.00
EFT33055	16/01/2025	AUSTRALIAN COMMUNICATIONS AND MEDIA	LICENCE RENEWAL FEE	-92.00
EFT33056	16/01/2025	AUSTRALIA POST	POSTAGE CHARGES	-703.16
EFT33057	16/01/2025	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION - ONEMUSIC AUSTRALIA	LICENCE FEES FOR MUSIC	-141.86
EFT33058	16/01/2025	AVON WASTE	FRONT LIFT AND 240LT WASTE COLLECTION	-40,752.98
EFT33059	16/01/2025	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION	-3,002.31
EFT33060	16/01/2025	BLACKWOODS	WORKSHOP CONSUMABLES	-1,773.70
EFT33061	16/01/2025	BP ROADHOUSE DONGARA	NEWSPAPER PUBLICATIONS	-109.70
EFT33062	16/01/2025	BRAND MECHANICAL SERVICES	WORKS FOR MOUNT ADAMS ROAD CONSTRUCTION INCLUDING GRAVEL SUPPLY	-18,260.00
EFT33063	16/01/2025	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION	-2,677.60
EFT33064	16/01/2025	BURSON AUTOMOTIVE PTY LTD	SERVICE KITS & CONSUMABLES	-692.45
EFT33065	16/01/2025	CARL SCUDDER	BUILDING MAINTENANCE REPAIRS	-4,205.00
EFT33066	16/01/2025	CLEANPAK TOTAL SOLUTIONS	CLEANING PRODUCTS	-411.95
EFT33067	16/01/2025	CORSIGN WA	SIGNAGE	-466.40
EFT33068	16/01/2025	C CRAGGS	COURT ORDER COSTS	-15,000.00
EFT33069	16/01/2025	DAZFAB ENGINEERING	REPAIRS TO DOZER	-1,804.00
EFT33070	16/01/2025	DONGARA FREIGHT	FREIGHT CHARGES	-489.50
EFT33071	16/01/2025	DELTA CLEANING SERVICES	CONTRACT CLEANING	-20,073.93
EFT33072	16/01/2025	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	SLIP ANNUAL SUBSCRIPTION RENEWAL AND GRV & MINING INTERIM SCHEDULES	-3,038.50
EFT33073	16/01/2025	DONGARA BODY BUILDERS	REPAIRS TO JOHN DEERE MOWER, SEMI TRAILER DOLLY AND SIDE TIPPING TRAILER	-1,776.50
EFT33074	16/01/2025	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING AND ROAD MAINTENANCE SUPPLIES	-216.40
EFT33075	16/01/2025	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS	-2,122.11
EFT33076	16/01/2025	TYREPOWER DONGARA	SUPPLY AND FIT TYRES ON DONGARA HINO, SWEEPER, TOYOTA PRADO AND ISUZU TRUCK, WHEEL ALIGNMENT OF HOLDEN COLORADO & FIT VALVES TO IRWIN HINO	-5,281.20
EFT33077	16/01/2025	DONGARA LOCAL RAG	ADVERTISING	-1,288.00
EFT33078	16/01/2025	DONGARA TOWING & 4X4 RECOVERY	TOWING OF ABANDONED VEHICLE	-192.50
EFT33079	16/01/2025	EASTMAN POLETTI SHERWOOD ARCHITECTS	DESIGN FOOTPATH/ DISABILITY ACCESS POINT FOR DENISON HOUSE	-1,727.00
EFT33080	16/01/2025	EJAN COMMUNICATIONS	RADIOS AND ANTENNAS FOR VEHICLES AND PLANT	-3,488.71
EFT33081	16/01/2025	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-25,742.00
EFT33082	16/01/2025	GERALDTON TROPHY & ENGRAVING CENTRE	NICHE WALL PLAQUE	-350.00
EFT33083	16/01/2025	REFUEL AUSTRALIA	FUEL CARD PURCHASES AND BULK DIESEL FUEL PURCHASES	-24,116.02
EFT33084	16/01/2025	GHD PTY LTD	PROGRESS PAYMENTS - MILO CROSSING DESIGN	-3,338.23
EFT33085	16/01/2025	GERALDTON AND MIDWEST E-WASTE	E-WASTE DISPOSAL	-246.00
EFT33086	16/01/2025	HEAVENLY HECTARES HONEY	VISITOR CENTRE STOCK	-600.00
EFT33087	16/01/2025	HILLE THOMPSON & DELFOS	SETOUT OF ROAD OFFSETS FOR WORKS ON MONT ADAMS ROAD & PREPARE APPLICATION FOR WA PLANNING COMMISSION	-7,040.00
EFT33088	16/01/2025	INCITE SECURITY	QUARTERLY MONITORING FEE - REC CENTRE, ADMIN, TRANSFER STATION AND MEDICAL CENTRE	-556.50
EFT33089	16/01/2025	IN-SITU CONSTRUCTION AND MAINTENANCE	SUPPLY AND DELIVERY OF SAND TO GRANNIES BEACH	-10,086.25
EFT33090	16/01/2025	INSIDE OUT CLEAN	CLEANING OF A UNIT AFTER VACANCY	-150.00
EFT33091	16/01/2025	IQTECH SOLUTIONS	PRINTER CHARGES	-779.75
EFT33092	16/01/2025	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-4,890.00
EFT33093	16/01/2025	JOCKS BOBCAT & TRUCK HIRE	SPREAD SAND IN NEW PLAYGROUND AT GRANNIES BEACH	-385.00
EFT33094	16/01/2025	MIDWEST AUTO GROUP	REPAIRS TO FORD RANGER	-1,537.01
EFT33095	16/01/2025	STATE LIBRARY OF WESTERN AUSTRALIA	BETTER BEGINNING PROGRAM 2024/25	-170.50
EFT33096	16/01/2025	NODE 1 PTY LTD	NBN AND ENHANCED NBN CONNECTION FEE	-158.00
EFT33097	16/01/2025	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-277.50
EFT33098	16/01/2025	M2 ON HOLD (A DIVISION OF M2 TECHNOLOGY GROUP PTY LTD)	QUARTERLY ON HOLD MESSAGE SERVICE	-462.00
EFT33099	16/01/2025	MACS AUSTRALIA GROUP PTY LTD	HIRE CHARGES OF TRANSPORTABLE BUILDING	-1,298.53
EFT33100	16/01/2025	A & M FRANCIS	REFUND	-165.04
EFT33101	16/01/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	-5,211.20
EFT33102	16/01/2025	METRO COUNT VEHICLE CLASSIFIER SYSTEMS	CONSUMABLES FOR ROAD CLASSIFIERS	-627.00
EFT33103	16/01/2025	META CREATIVE PTY LTD	TRAINING	-2,475.00
EFT33104	16/01/2025	MIDWEST WINDSCREENS	INSURANCE EXCESS	-300.00
EFT33105	16/01/2025	MIDWEST FIRE PROTECTION & SAFETY SERVICES	MONTHLY SERVICING OF FIRE ALARM AT REC CENTRE	-176.00
EFT33106	16/01/2025	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS	-291.50
EFT33107	16/01/2025	JLT RISK SOLUTIONS PTY LTD	REGIONAL RISK COORDINATOR PROGRAM	-7,755.00
EFT33108	16/01/2025	NUTRIEN AG SOLUTIONS	CHEMICALS	-3,245.00
EFT33109	16/01/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	CAREERS AT COUNCIL - NATIONAL INTERNET	-550.00
EFT33110	16/01/2025	ON TRACK MEALS PTY LTD	RATION PACKS FOR BUSH FIRE BRIGADES	-1,570.32
EFT33111	16/01/2025	LOCAL WORKS	STATIONERY CONSUMABLES	-467.26
EFT33112	16/01/2025	P MACHAKA	REIMBURSEMENT	-616.00
EFT33113	16/01/2025	PEMCO DIESEL	REPAIRS TO DONGARA HINO TRUCK	-889.65
EFT33114	16/01/2025	PIXIES SCREEN PRINTS	UNIFORM AND BOOTS	-713.00
EFT33115	16/01/2025	PORT DENISON LANDSCAPING SERVICES	SUPPLY SAND TO GRANNIES BEACH PLAYGROUND	-2,398.00
EFT33116	16/01/2025	PURMEC	ALTERATIONS TO DUCTED AIR CONDITIONING SYSTEMS AT ADMIN	-13,916.35
EFT33117	16/01/2025	PRESTON ROWE PATERSON GERALDTON & MIDWEST	VALUATION UPDATE	-440.00

Shire of Irwin

*List of Accounts paid December 2024 & January 2025 for presentation to the
Council Meeting 25 February 2025*

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	PAYEE	DESCRIPTION	PAYMENTS
EFT33118	16/01/2025	PROTECT SECURITY GERALDTON	SECURITY SERVICES FOR LICENSED AREA OF MAGIC ON MORETON 2024	-880.00
EFT33119	16/01/2025	PURELY FILTRATION	SERVICING OF REVERSE OSMOSIS WATER FOUNTAIN AT DEPOT	-263.45
EFT33120	16/01/2025	E & MJ ROSHER PTY LTD	SERVICE KIT FOR TORO MOWER	-412.01
EFT33121	16/01/2025	DONGARA RETURNED SERVICES LEAGUE (RSL)	REFUND	-280.00
EFT33122	16/01/2025	SIMPLY STONE	REPAIRS TO RETAINING WALL AT GRANNIES BEACH	-1,485.00
EFT33123	16/01/2025	S & M GLEDHILL	REFUND	-90.00
EFT33124	16/01/2025	SUNSET TAKEAWAY DINER	CATERING	-180.00
EFT33125	16/01/2025	DONGARA IGA	MONTHLY CONSUMABLES	-872.99
EFT33126	16/01/2025	SUPAGAS PTY LIMITED	REFILL GAS CYLINDER AT REC CENTRE AND YEARLY GAS CYLINDER CHARGE	-1,334.68
EFT33127	16/01/2025	DONGARA COMMUNITY RESOURCE CENTRE	SUNDRY DONATION	-550.00
EFT33128	16/01/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	-398.29
EFT33129	16/01/2025	T-QUIP	PARTS FOR TORO MOWER	-348.55
EFT33130	16/01/2025	TRUCK CENTRE (WA) PTY LTD	SERVICE, PARTS AND REPAIRS TO NISSAN PRIME MOVER	-7,315.38
EFT33131	16/01/2025	KM & SF RYAN-TAYLOR TRADING AS TRIBAL SAFETY SOLUTIONS	PROGRESS PAYMENT - WHS CONSULTING AND SUPPORT 2024/2025	-1,284.00
EFT33132	16/01/2025	VANGUARD PRINT	HOLIDAY PLANNER STORAGE AND TRANSPORT FEES	-124.21
EFT33133	16/01/2025	AFGRI EQUIPMENT PTY LTD	PARTS FOR JOHN DEERE MOWER	-899.64
EFT33134	16/01/2025	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-459.21
EFT33135	16/01/2025	SYNERGY	ELECTRICITY CHARGES	-27,370.30
EFT33136	16/01/2025	WESTRAC EQUIPMENT	SERVICE, PARTS AND REPAIRS TO CAT GRADER, CAT LOADER, CAT ROLLER, CAT DOZER, POSITRACK MULCHER AND BOMAG ROLLER	-17,593.38
EFT33137	16/01/2025	ZETTAGRID PTY LTD	REMOTE IT BACKUP COSTS	-4,665.35
EFT33138	16/01/2025	WINC AUSTRALIA PTY LTD	PRINTER CHARGES	-500.57
EFT33139	21/01/2025	AUTOMOTIVE WORKSHOP SERVICES	HOIST AND JACKING BEAM FOR MECHANIC WORKSHOP	-14,571.70
EFT33140	21/01/2025	CIVIC WORKFORCE MANAGEMENT	HR CONSULTANCY SERVICES	-3,258.75
EFT33141	21/01/2025	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS	-233.33
EFT33142	21/01/2025	LG BEST PRACTICES	OUTSOURCE PAYROLL FUNCTION	-4,653.00
EFT33143	21/01/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	-840.00
EFT33144	21/01/2025	N-COM PTY LTD	PREPARATION OF DOCUMENTATION FOR TV TOWER	-2,310.00
EFT33145	21/01/2025	P MACHAKA	REIMBURSEMENT	-866.50
EFT33146	21/01/2025	PIXIES SCREEN PRINTS	UNIFORMS	-768.00
EFT33147	21/01/2025	APTELLA PTY LTD	SERVICE, CLEAN AND TEST SURVEY EQUIPMENT	-1,977.25
EFT33148	21/01/2025	SONY PICTURES RELEASING PTY LTD	FILM RENTAL FEES	-275.00
EFT33149	21/01/2025	SUMMIT FERTILIZERS	TURF MIX IN BULKA BAG	-1,211.43
EFT33150	31/01/2025	65THIRTY EVENTS & ENTERTAINMENT	STAGE HIRE FOR AUSTRALIA DAY EVENT 2025	-1,426.48
EFT33151	31/01/2025	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES	-1,170.00
EFT33152	31/01/2025	ATC WORK SMART	SCHOOL BASED WORK EXPERIENCE	-609.51
EFT33153	31/01/2025	AVON WASTE	FRONT LIFT AND 240LT WASTE COLLECTION	-20,089.47
EFT33154	31/01/2025	BLACKWOODS	TOOLS AND WORKSHOP CONSUMABLES	-7,255.11
EFT33155	31/01/2025	BOC LIMITED	GAS CYLINDER BOTTLE RENTAL FOR MECHANIC WORKSHOP	-368.68
EFT33156	31/01/2025	TARTS & CO	FLOWERS FOR AUSTRALIA DAY EVENT 2025	-550.00
EFT33157	31/01/2025	BIG SKY HOMES PTY LTD	CONSULTANCY SERVICES	-8,250.00
EFT33158	31/01/2025	CARL SCUDDER	BUILDING MAINTENANCE REPAIRS	-1,906.25
EFT33159	31/01/2025	CASS & MAC	SUPPLY EQUIPMENT AND LIVE MUSIC PERFORMANCE AT AUSTRALIA DAY EVENT 2025	-800.00
EFT33160	31/01/2025	DATA#3 LIMITED	MICROSOFT LICENCE AND ADOBE LICENCE RENEWAL	-21,701.28
EFT33161	31/01/2025	DAZFAB ENGINEERING	REPAIRS TO DOZER	-937.20
EFT33162	31/01/2025	DELTA CLEANING SERVICES	CONTRACT CLEANING	-19,662.53
EFT33163	31/01/2025	LANDGATE - WESTERN AUSTRALIAN LAND	MINING INTERIM SCHEDULE	-18.10
EFT33164	31/01/2025	FIVE GUMS FAMILY MEDICAL PRACTICE	RENTAL ALLOWANCE	-8,506.39
EFT33165	31/01/2025	THE THOMPSON FAMILY TRUST T/AS GERALDTON PARTY & EVENT HIRE	MARQUEE AND DOME SHADE HIRE FOR AUSTRALIA DAY EVENT 2025	-3,168.00
EFT33166	31/01/2025	HUGGABLE TOYS	VISITOR CENTRE STOCK	-586.30
EFT33167	31/01/2025	ILLION TENDERLINK	ANNUAL SUBSCRIPTION FEE	-2,810.50
EFT33168	31/01/2025	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,585.00
EFT33169	31/01/2025	KENNEDYS (AUSTRALASIA) PARTNERSHIP OFFICE	LEGAL EXPENSES	-3,988.60
EFT33170	31/01/2025	LO-GO APPOINTMENTS	CONTRACT LABOUR HIRE	-20,397.85
EFT33171	31/01/2025	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-90.00
EFT33172	31/01/2025	M JOHNSON	REIMBURSEMENT	-233.50
EFT33173	31/01/2025	MAURICE BATTILANA - LOCAL GOVERNMENT CONSULTANT	CONSULTANCY SERVICES	-4,050.00
EFT33174	31/01/2025	MCDONALD WHOLESALERS	CANTEEN STOCK ORDER FOR DRIVE IN	-925.55
EFT33175	31/01/2025	JLT RISK SOLUTIONS PTY LTD	INSURANCE COVER FOR LGCSA	-3,399.86
EFT33176	31/01/2025	OFFICE OF THE AUDITOR GENERAL	AUDIT FEES FOR YEAR ENDED 30 JUNE 2024	-45,650.00
EFT33177	31/01/2025	CLEANAWAY CO PTY LTD	BIN HIRE FOR MAGIC ON MORETON 2024	-1,963.62
EFT33178	31/01/2025	ULTIMATE WATERSPORTS	WATERSPORTS FOR AUSTRALIA DAY EVENT 2025	-3,520.00
EFT33179	31/01/2025	AFGRI EQUIPMENT PTY LTD	PARTS FOR JOHN DEERE MOWER	-246.71
EFT33180	31/01/2025	WARREN TAYLOR HOMES PTY LTD	REFUND	-1,000.00
32222	09/12/2024	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME	-7,060.30
32223	20/01/2025	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME	-10,414.00
32224	23/01/2025	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-400.00
32225	23/01/2025	CANCELLED		0.00
32226	23/01/2025	WATER CORPORATION	VARIOUS WATER CHARGES	-88,980.80
DD23215.1	02/12/2024	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-3,610.94
DD23240.1	11/12/2024	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-298.40
DD23250.1	24/12/2024	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-90.00
DD23271.1	02/01/2025	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-2,307.33

Shire of Irwin

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Council Meeting 25 February 2025*

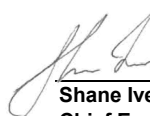
MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	PAYEE	DESCRIPTION	PAYMENTS
DD23277.1	13/01/2025	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-590.02
DD23289.1	28/01/2025	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-90.00
DD23302.1	30/01/2025	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-3,187.20
DD23210.1	09/12/2024	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
DD23248.1	24/12/2024	WA TREASURY CORPORATION	LOAN 103 - PLANT PURCHASES	-106,592.92
DD23275.1	07/01/2025	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
DD23286.1	23/01/2025	WA TREASURY CORPORATION	LOAN GUARANTEE FEES - 01 JULY 2024 TO 31 DECEMBER 2024	-20,297.88
DD23305.1	31/01/2025	WA TREASURY CORPORATION	LOAN 104 - PLANT & EQUIPMENT PURCHASE	-127,646.46
CR 031224	03/12/2024	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING IT LICENCE/S, SUBSCRIPTION/S, EQUIPMENT, ACCOMMODATION AND REC CENTRE EXPENSES	-17,137.07
CR 020125	02/01/2025	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING IT LICENCE/S, SUBSCRIPTION/S, EQUIPMENT AND REC CENTRE EXPENSES	-14,307.70
DD23244.1	16/12/2024	N-ABLE PTY LTD	N-ABLE MONTHLY IT CHARGES	-1,016.06
DD23280.1	16/01/2025	N-ABLE PTY LTD	N-ABLE MONTHLY IT CHARGES	-1,016.06
DD23222.1	03/12/2024	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - MEDICAL CENTRE	-225.23
DD23273.1	03/01/2025	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - MEDICAL CENTRE	-225.23
DD23242.1	16/12/2024	TELAIR PTY LTD	FIBRE - ETHERNET ACCESS	-1,054.90
DD23246.1	16/12/2024	TELAIR PTY LTD	MOBILE & DATA CHARGES	-2,643.24
DD23291.1	15/01/2025	TELAIR PTY LTD	MOBILE & DATA CHARGES	-1,574.21
DD23293.1	15/01/2025	TELAIR PTY LTD	FIBRE - ETHERNET ACCESS	-1,054.90
DD23224.1	12/12/2024	PAKLS PTY LTD	RENTAL CHARGES	-2,300.00
DD23252.1	27/12/2024	PAKLS PTY LTD	RENTAL CHARGES	-2,300.00
DD23282.1	09/01/2025	PAKLS PTY LTD	RENTAL CHARGES	-2,300.00
DD23284.1	23/01/2025	PAKLS PTY LTD	RENTAL CHARGES	-2,300.00
DD23213.1	02/12/2024	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT	-45,929.68
DD23254.1	30/12/2024	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT	-45,929.68
DD23300.1	30/01/2025	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT	-45,929.68
DD23217.1	02/12/2024	VESTONE CAPITAL PTY LTD	GYM EQUIPMENT RENTAL	-10,554.20
2053/25	14/01/2025	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY	BOND ADMINISTRATION - BOND	-1,220.00
DD23202.4	06/12/2024	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-755.77
DD23234.1	20/12/2024	AUSTRALIAN SUPER	SUPERANNUATION	-1,480.40
DD23234.2	20/12/2024	MERCER	SUPERANNUATION	-693.15
DD23234.3	20/12/2024	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-555.15
DD23234.4	20/12/2024	AWARE SUPER PTY LTD	SUPERANNUATION	-24,461.87
DD23234.5	20/12/2024	CBUS SUPER	SUPERANNUATION	-282.00
DD23234.6	20/12/2024	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-852.64
DD23234.7	20/12/2024	HESTA SUPER	SUPERANNUATION	-47.84
DD23234.8	20/12/2024	HOSTPLUS	SUPERANNUATION	-1,855.78
DD23236.1	27/12/2024	AUSTRALIAN SUPER	SUPERANNUATION	-1,530.14
DD23236.2	27/12/2024	MERCER	SUPERANNUATION	-735.35
DD23236.3	27/12/2024	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-560.55
DD23236.4	27/12/2024	AWARE SUPER PTY LTD	SUPERANNUATION	-21,646.24
DD23236.5	27/12/2024	CBUS SUPER	SUPERANNUATION	-272.92
DD23236.6	27/12/2024	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-671.19
DD23236.7	27/12/2024	HESTA SUPER	SUPERANNUATION	-35.15
DD23236.8	27/12/2024	HOSTPLUS	SUPERANNUATION	-1,489.60
DD23260.1	10/01/2025	AUSTRALIAN SUPER	SUPERANNUATION	-1,839.73
DD23260.2	10/01/2025	MERCER	SUPERANNUATION	-718.68
DD23260.3	10/01/2025	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-527.99
DD23260.4	10/01/2025	AWARE SUPER PTY LTD	SUPERANNUATION	-22,369.08
DD23260.5	10/01/2025	CBUS SUPER	SUPERANNUATION	-258.96
DD23260.6	10/01/2025	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-742.09
DD23260.7	10/01/2025	HESTA SUPER	SUPERANNUATION	-23.43
DD23260.8	10/01/2025	HOSTPLUS	SUPERANNUATION	-1,816.94
DD23294.1	24/01/2025	AUSTRALIAN SUPER	SUPERANNUATION	-2,064.12
DD23294.2	24/01/2025	MERCER	SUPERANNUATION	-497.97
DD23294.3	24/01/2025	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-560.46
DD23294.4	24/01/2025	AWARE SUPER PTY LTD	SUPERANNUATION	-24,375.43
DD23294.5	24/01/2025	CBUS SUPER	SUPERANNUATION	-259.31
DD23294.7	24/01/2025	HESTA SUPER	SUPERANNUATION	-69.33
DD23294.8	24/01/2025	HOSTPLUS	SUPERANNUATION	-1,611.14
DD23294.9	24/01/2025	MLC SUPER FUND	SUPERANNUATION	-679.61
DD23294.6	31/01/2025	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-755.77
				-2,041,591.20

Sundry Creditors as at 31/01/2025 95,068.75

The Payments included in the above list of Accounts Paid, have been authorised by the Chief Executive Officer under delegation from Council.

14 February 2025

DATE



**Shane Ivers
Chief Executive Officer**

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR031224

S.IVERS CREDIT CARD EXPENSES

Date	Payee	Description	Amount
31/10/2024	MonsterInsights	IT - Subscription	\$ 154.52
04/11/2024	Google Gsuite	IT - Subscription	\$ 41.98
04/11/2024	Google Cloud	IT - Subscription	\$ 32.39
05/11/2024	Garmin	Subscription	\$ 50.00
05/11/2024	Hotel at Booking.com	Accommodation	\$ 739.20
07/11/2024	JAMF Software	IT - Subscription	\$ 575.91
08/11/2024	CPP Convention Centre	Parking	\$ 25.24
08/11/2024	Spotify	Rec Centre Gym Music	\$ 13.99
08/11/2024	Hilton Perth	Accommodation	\$ 503.72
14/11/2024	Melbourne Global Systems	Licence/s	\$ 660.89
14/11/2024	Hotel at Booking.com	Accommodation - Refund	-\$ 739.20
18/11/2024	Apple	IT - Subscription	\$ 1.49
18/11/2024	Prime	Error	\$ 10.99
18/11/2024	Links Modular	Program - Rec Centre	\$ 283.01
19/11/2024	TelRex	IT - Equipment	\$ 33.48
19/11/2024	TelRex	IT - Equipment	\$ 18.48
19/11/2024	JB Hi-Fi	IT - Equipment	\$ 1,234.99
19/11/2024	MWAVE	IT - Equipment	\$ 389.84
21/11/2024	Prime	Error	\$ 8.99
25/11/2024	UBIQUITI	IT - Subscription	\$ 49.00
25/11/2024	CPP Convention Centre	Parking	\$ 25.24
25/11/2024	Dell Australia	IT - Equipment	\$ 271.79
	NAB	Card Fee	\$ 9.00
			\$ 4,394.94

P.MACHAKA CREDIT CARD EXPENSES

Date	Payee	Description	Amount
30/10/2024	Dropbox	IT - Subscription	\$ 283.25
04/11/2024	Amazon Web Services	Web Hosting	\$ 4,392.17
04/11/2024	Auvik Networks	Network Management	\$ 540.75
04/11/2024	GO Fax Pty Ltd	E-Fax Service - Medical Centre	\$ 296.34
06/11/2024	Zoom	IT - Subscription	\$ 1,754.09
06/11/2024	Keyko	IT - Subscription	\$ 134.93
12/11/2024	Microsoft	Licence/s	\$ 33.00
12/11/2024	Microsoft	Licence/s	\$ 29.59
12/11/2024	Microsoft	Licence/s	\$ 1,407.45
12/11/2024	Safety Culture	IT - Subscription	\$ 316.80
12/11/2024	Microsoft	Licence/s	\$ 271.59
12/11/2024	Microsoft	Licence/s	\$ 187.44
12/11/2024	Microsoft	Licence/s	\$ 167.97
14/11/2024	GO Fax Pty Ltd	E-Fax Service - Medical Centre	\$ 15.00
26/11/2024	GO Fax Pty Ltd	E-Fax Service - Medical Centre	\$ 15.00
28/11/2024	CodeTwo	IT - Subscription	\$ 127.54
28/11/2024	NAB	Card Fee	\$ 9.00
			\$ 9,981.91

S.STUBBS CREDIT CARD EXPENSES

Date	Payee	Description	Amount
31/10/2024	OZ-Xbull	Equipment	\$ 307.00
04/11/2024	McDonalds	Meal	\$ 24.45
15/11/2024	WALGA	Training	\$ 759.00
18/11/2024	Bunnings	Equipment	\$ 241.46
22/11/2024	SuperCheap Auto	Equipment	\$ 346.29
25/11/2024	Apple	IT - Subscription	\$ 1.49
25/11/2024	SuperCheap Auto	Equipment	\$ 19.99
25/11/2024	Bunnings	Equipment	\$ 566.00
25/11/2024	Bunnings	Equipment	\$ 188.00
25/11/2024	Recco	Equipment	\$ 174.30
25/11/2024	Bunnings	Equipment	\$ 123.24
28/11/2024	NAB	Card Fee	\$ 9.00
			\$ 2,760.22

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT

\$ 17,137.07

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR020125

S.IVERS CREDIT CARD EXPENSES

Date	Payee	Description	Amount
02/12/2024	Coles Group Limited	Staff Service Recognition Gift Vouchers	\$ 250.00
03/12/2024	Google Gsuite	IT - Subscription	\$ 48.05
03/12/2024	Denison Bowling & Recreation Club	Function	\$ 1,899.50
03/12/2024	Google Cloud	IT - Subscription	\$ 151.28
05/12/2024	Garmin	Subscription	\$ 50.00
09/12/2024	Spotify	Rec Centre Gym Music	\$ 13.99
09/12/2024	JAMF Software	IT - Subscription	\$ 601.41
10/12/2024	JB Hi-Fi	IT - Equipment	\$ 1,008.99
16/12/2024	Western Australia Police	Corporate Gun Licence	\$ 173.00
17/12/2024	Links Modular	Program - Rec Centre	\$ 283.01
18/12/2024	Apple	IT - Subscription	\$ 1.49
23/12/2024	UBIQUITI	IT - Subscription	\$ 49.00
24/12/2024	Better Choice Tuart Hill	Fuel	\$ 154.36
27/12/2024	Canva	IT - Subscription	\$ 167.88
27/12/2024	NAB	Card Fee	\$ 9.00
			<u>\$ 4,860.96</u>

P.MACHAKA CREDIT CARD EXPENSES

Date	Payee	Description	Amount
02/12/2024	Dropbox	IT - Subscription	\$ 283.25
02/12/2024	Kmart	Materials for Events	\$ 200.00
03/12/2024	Amazon Web Services	Web Hosting	\$ 4,087.32
03/12/2024	Duplicator Pro	IT - Subscription	\$ 638.05
04/12/2024	WordPress	IT - Subscription	\$ 557.05
04/12/2024	Auvik Networks	Network Management	\$ 540.75
04/12/2024	Microsoft	Licence/s	\$ 296.34
04/12/2024	Elementor	IT - Subscription	\$ 158.02
04/12/2024	Pro	IT - Hosting	\$ 158.02
05/12/2024	GO Fax Pty Ltd	E-Fax Service - Medical Centre	\$ 15.00
05/12/2024	Pie-Calendar-Pro	Licence/s	\$ 62.80
11/12/2024	Microsoft	Licence/s	\$ 29.59
12/12/2024	Microsoft	Licence/s	\$ 33.00
12/12/2024	Microsoft	Licence/s	\$ 13.20
12/12/2024	Microsoft	Licence/s	\$ 656.81
12/12/2024	Microsoft	Licence/s	\$ 271.59
12/12/2024	Microsoft	Licence/s	\$ 187.44
12/12/2024	Microsoft	Licence/s	\$ 167.97
19/12/2024	Dongara Post Office	Gratuity	\$ 611.90
27/12/2024	NAB	Card Fee	\$ 9.00
			<u>\$ 8,977.10</u>

S.STUBBS CREDIT CARD EXPENSES

Date	Payee	Description	Amount
02/12/2024	DragonFly Trading	Supplies for Irwin Bushfire Brigade	\$ 59.95
11/12/2024	EMPR Australia	Printer Repairs	\$ 166.71
12/12/2024	BOC Limited	Rental Charge	\$ 232.49
27/12/2024	Apple	IT - Subscription	\$ 1.49
27/12/2024	NAB	Card Fee	\$ 9.00
			<u>\$ 469.64</u>

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT

\$ 14,307.70



Ordinary Council Meeting

25 February 2025

Item FIN 02-02/25
Financial Statement for the
Period ending 31 December 2024



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 December 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Key Terms and Descriptions - Nature	2
Statement of Financial Activity by Nature	3
Statement of Financial Position	4
Note 1 Adjusted Net Current Assets	5
Note 3 Receivables	6
Note 5 Payables	7
Note 8 Capital Acquisitions	8
Note 15 Explanation of Material Variances	11

SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2024

NATURE DESCRIPTIONS

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

BY NATURE

	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	(159,084)	(366,280)	(366,280)	(366,280)	0	0%		
Revenue from operating activities								
Rates	6,981,939	6,981,939	6,962,616	6,961,587	(1,029)	(0%)	▼	
Operating Grants, Subsidies and Contributions	689,110	689,110	254,580	205,200	(49,380)	(19%)	▼	\$
Fees and Charges	2,568,150	2,568,150	1,826,515	1,780,325	(46,190)	(3%)	▼	
Interest Earnings	232,050	232,050	111,528	144,320	32,792	29%	▲	\$
Other Revenue	267,000	267,000	120,561	111,004	(9,557)	(8%)	▼	
Profit on Disposal of Assets	137,263	137,263	61,613	90,878	29,265	47%	▲	\$
	10,875,512	10,875,512	9,337,413	9,293,314				
Expenditure from operating activities								
Employee Costs	(4,161,974)	(4,161,974)	(2,104,804)	(2,193,287)	(88,483)	(4%)	▼	
Materials and Contracts	(3,367,490)	(3,367,490)	(1,728,276)	(1,866,604)	(138,328)	(8%)	▼	
Utility Charges	(531,371)	(531,371)	(242,479)	(211,684)	30,795	13%	▲	
Depreciation on Non-Current Assets	(4,850,548)	(4,850,548)	(2,425,224)	(2,528,089)	(102,865)	(4%)	▼	
Interest Expenses	(298,120)	(298,120)	(89,664)	(86,662)	3,002	3%	▲	
Insurance Expenses	(278,228)	(278,228)	(187,909)	(201,453)	(13,544)	(7%)	▼	
Other Expenditure	(188,728)	(188,728)	(90,586)	(93,344)	(2,758)	(3%)	▼	
Loss on Disposal of Assets	0	0	0	(14,289)	(14,289)	100%	▼	
	(13,676,459)	(13,676,459)	(6,868,942)	(7,195,412)				
Operating activities excluded from budget								
Add back Depreciation	4,850,548	4,850,548	2,425,224	2,528,089	102,865	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	(137,263)	(137,263)	(61,613)	(7,589)	(14,976)	(24%)	▼	\$
Movement in Leave Reserve (Added Back)	7,284	7,284	3,642	4,192	550	15%	▲	
Amount attributable to operating activities	1,919,622	1,919,622	4,835,724	4,553,593				
Investing activities								
Non-Operating Grants, Subsidies and Contributions	5,615,137	5,615,137	52,970	52,970	0	0%		
Proceeds from Disposal of Assets	176,263	176,263	140,313	92,364	(47,949)	(34%)	▼	\$
Land and Buildings	(415,000)	(415,000)	(47,762)	(38,504)	9,259	19%	▲	
Plant and Equipment	(372,199)	(372,199)	(339,205)	(351,704)	(12,499)	(4%)	▼	
Furniture and Equipment	(29,650)	(29,650)	(29,650)	(25,444)	4,206	14%	▲	
Infrastructure Assets - Roads	(2,210,092)	(2,210,092)	(727,962)	(551,205)	176,757	24%	▲	\$
Infrastructure Assets - Other	(5,434,500)	(5,434,500)	(212,240)	(229,767)	(17,527)	(8%)	▼	
Amount attributable to investing activities	(2,670,041)	(2,670,041)	(1,163,536)	(1,051,289)				
Financing Activities								
Proceeds from New Debentures	1,500,000	1,500,000	0	0	0			
Repayment of Debentures	(899,910)	(899,910)	(401,211)	(415,784)	(14,573)	(4%)	▼	
Repayment of Lease Financing	(34,370)	(34,370)	(17,178)	(22,741)	(5,563)	(32%)	▼	
Self-Supporting Loan Principal	58,625	58,625	17,285	17,286	1	(0%)	▲	
Transfer from Restricted Cash - Other	20,000	20,000	0	0	0			
Transfer from Reserves	325,000	325,000	0	0	0			
Transfer to Reserves	(55,086)	(55,086)	(27,528)	(31,142)	(3,614)	(13%)	▲	
Amount attributable to financing activities	914,259	914,259	(428,632)	(452,381)				
Closing Funding Surplus (Deficit)	4,756	(202,440)	2,877,275	2,683,642				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 December 2024

	30-Jun-24	31-Dec-24
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,541,970	5,436,363
Trade and other receivables	940,804	1,677,360
Other financial assets	44,571	27,286
Inventories	35,881	35,881
TOTAL CURRENT ASSETS	3,567,742	7,176,890
NON-CURRENT ASSETS		
Trade and other receivables	50,992	50,992
Other financial assets	342,432	342,432
Property, plant and equipment	41,769,414	41,521,434
Infrastructure	64,120,607	63,101,647
Right-of-use assets	179,698	160,075
TOTAL NON-CURRENT ASSETS	106,463,143	105,176,580
TOTAL ASSETS	110,030,885	112,353,470
CURRENT LIABILITIES		
Trade and other payables	857,014	602,238
Other liabilities	778,116	1,548,064
Lease liabilities	34,370	11,629
Borrowings	828,529	412,744
Employee related provisions	793,228	793,228
TOTAL CURRENT LIABILITIES	3,291,257	3,367,903
NON-CURRENT LIABILITIES		
Lease liabilities	70,350	70,350
Borrowings	5,074,737	5,074,737
Employee related provisions	52,258	52,258
TOTAL NON-CURRENT LIABILITIES	5,197,345	5,197,345
TOTAL LIABILITIES	8,488,602	8,565,248
NET ASSETS	101,542,283	103,788,222
EQUITY		
Retained surplus	36,701,393	38,820,609
Reserve accounts	1,295,984	1,327,126
Revaluation surplus	63,640,487	63,640,487
TOTAL EQUITY	101,637,864	103,788,222

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

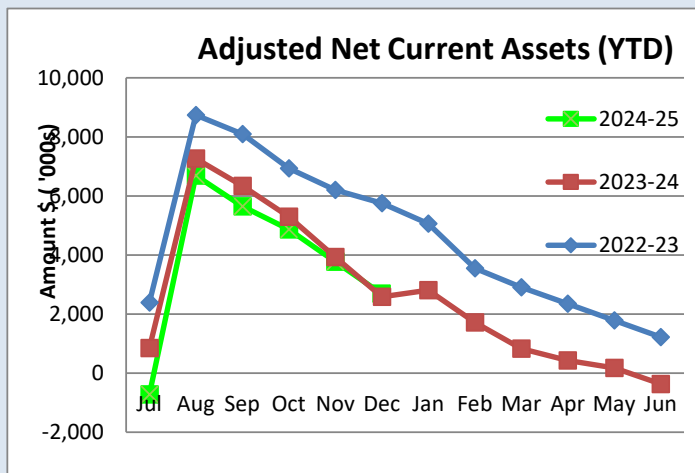
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Last Years Closing 30/06/2024	This Time Last Year 31/12/2023	Year to Date Actual 31/12/2024
	\$	\$	\$
Current Assets			
Cash Unrestricted	625,990	2,417,371	3,492,432
Cash Restricted - Reserves	1,295,984	1,636,345	1,327,126
Cash Restricted - General	373,935	373,935	373,935
Cash Restricted - Bonds & Deposits	246,060	329,572	242,870
Receivables - Rates	680,265	1,215,402	1,395,542
Receivables - Other	344,016	498,918	309,104
Inventories	35,881	32,618	35,881
	3,602,131	6,504,161	7,176,890 (9,196,176)
Less: Current Liabilities			
Payables	(610,954)	(276,810)	(359,369)
Contract Liabilities	(746,785)	(1,197,113)	(1,516,733)
Financial Liabilities	(31,331)	(31,331)	(31,331)
Bonds & Deposits	(246,060)	(329,572)	(242,870)
Loan and Lease Liability	(862,899)	(300,628)	(424,373)
Provisions	(793,228)	(602,946)	(793,228)
	(3,291,257)	(2,738,400)	(3,367,903)
Less: Cash Reserves	(1,295,984)	(1,636,345)	(1,327,126)
Add Back: Component of Leave Liability not Required to be funded	174,437	170,989	178,629
Add Back: Loan and Lease Liability	862,899	300,628	424,373
Less : Loan Receivable - clubs/institutions	(44,571)	(17,159)	(27,286)
Less : Restricted Cash General	(373,935)	0	(373,935)
Net Current Funding Position	(366,280)	2,583,874	2,683,642

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



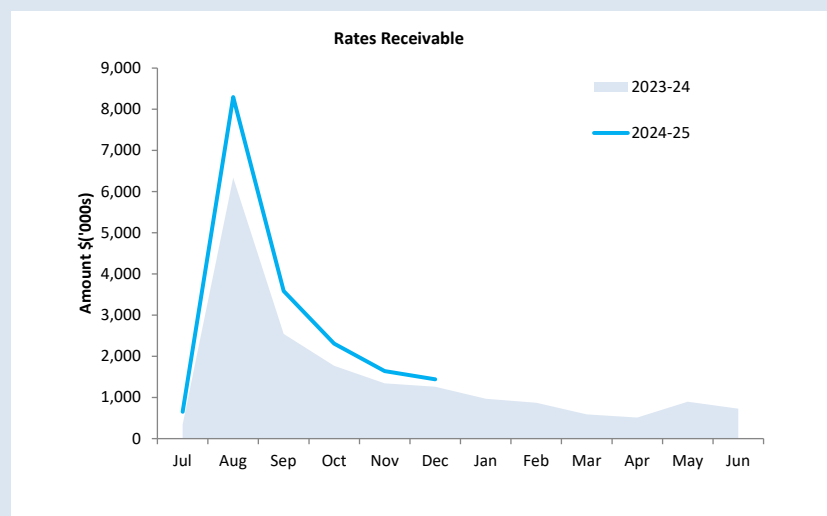
This Year YTD
Surplus(Deficit)
\$2.68 M

Last Year YTD
Surplus(Deficit)
\$2.58 M

Receivables - Rates & Rubbish	30 June 2024	31 Dec 24
	\$	\$
Opening Arrears Previous Years	373,069	726,082
Levied this year	7,200,649	7,910,808
Less Collections to date	(6,847,637)	(7,195,531)
Equals Current Outstanding	726,082	1,441,359
Net Rates Collectable	726,082	1,441,359
% Collected	90.41%	83.31%

KEY INFORMATION

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



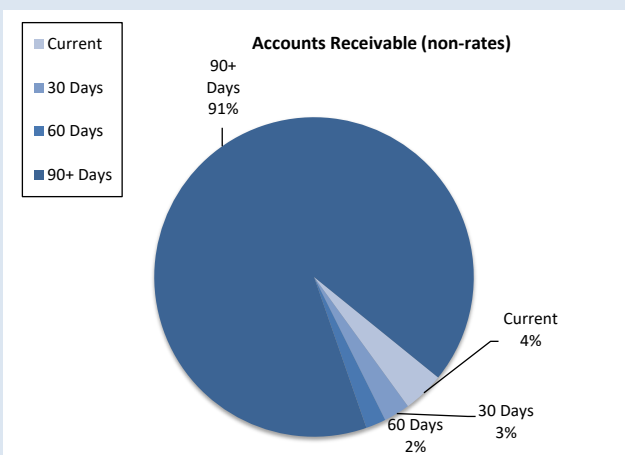
Collected	Rates Due
83%	\$1,441,359

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	5,986	3,801	2,912	130,904	143,604
Percentage	4%	3%	2%	91%	
Balance per Trial Balance					
Sundry Debtors					143,604
Receivables - Other					165,500
Total Receivables General Outstanding					309,104

Amounts shown above include GST (where applicable)

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



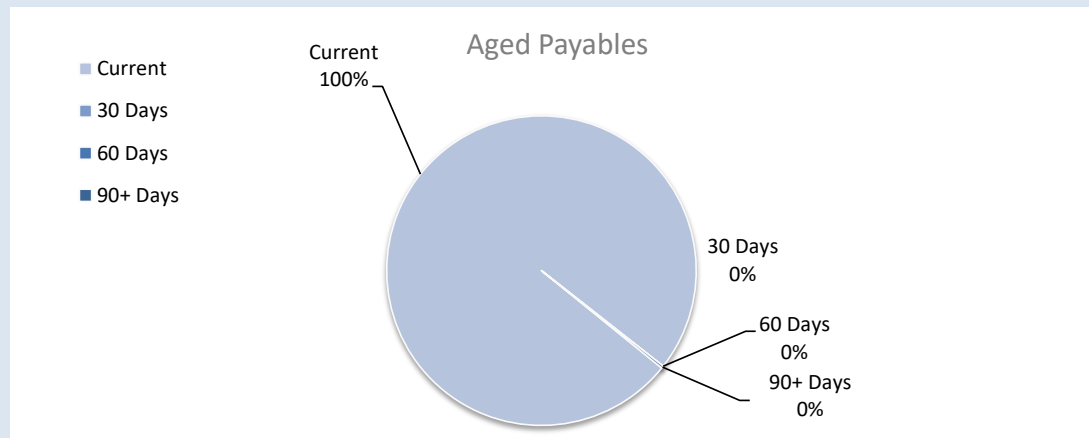
Debtors Due
\$309,104
Over 30 Days
96%
Over 90 Days
91%

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	76,441	0	0	186	76,626
Percentage	99.8%	0%	0%	0.2%	
Balance per Trial Balance					
Sundry creditors - General					76,626
Other creditors					213,162
ATO liabilities					69,580
Financial liabilities (Developer Contributions)					31,331
Total Payables General Outstanding					390,700

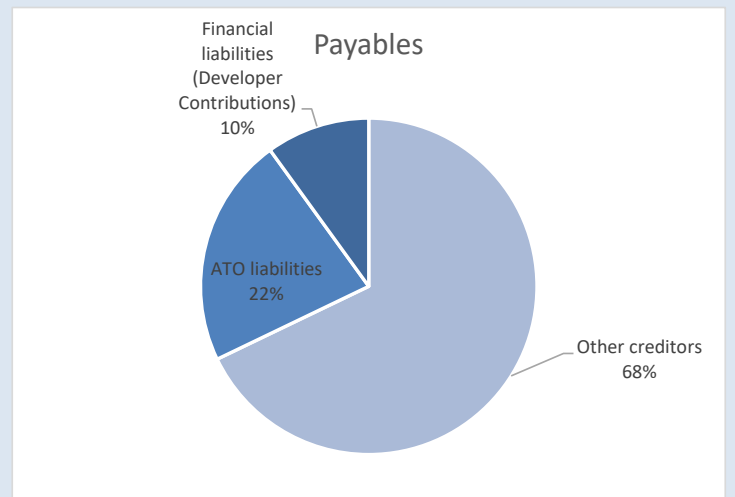
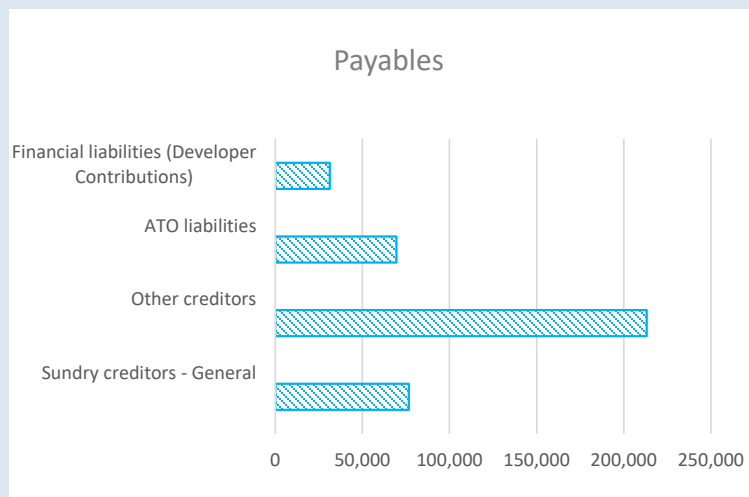
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$390,700
Over 30 Days
0%
Over 90 Days
0.2%



INVESTING ACTIVITIES

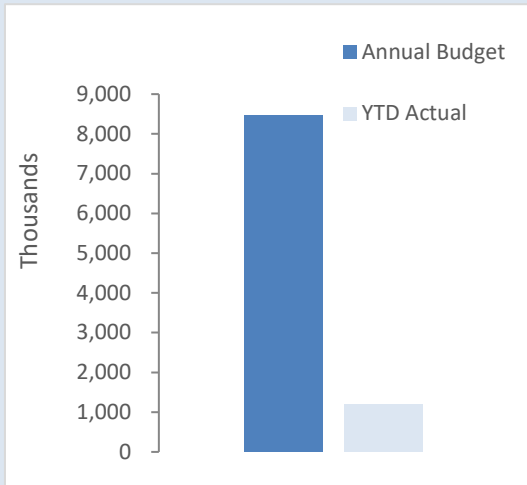
NOTE 8

CAPITAL ACQUISITIONS

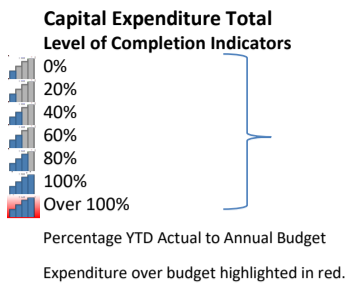
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	415,000	47,762	415,000	38,504	(9,259)
Plant and Equipment	372,199	339,205	372,199	351,704	12,499
Furniture and Equipment	29,650	29,650	29,650	25,444	(4,206)
Infrastructure Assets - Roads	2,210,092	727,962	2,210,092	551,205	(176,757)
Infrastructure Assets - Other	5,434,500	212,240	5,434,500	229,767	17,527
Capital Expenditure Totals	8,461,441	1,356,819	8,461,441	1,196,623	(160,196)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	5,615,137	52,970	5,615,137	52,970	0
Borrowings	1,500,000	0	1,500,000	0	0
Other (Disposals & C/Fwd)	176,263	140,313	176,263	92,364	(47,949)
Council contribution - Cash Backed Reserves					
Various Reserves		0	350,000	0	0
Council contribution - operations		1,163,536	820,041	1,051,289	(112,247)
Capital Funding Total		1,356,819	8,461,441	1,196,623	(160,196)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

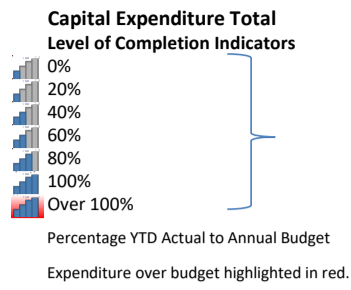
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.46 M	\$1.2 M	14%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.62 M	\$.05 M	1%



% of
Completion

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	YTD Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$	
Buildings									
Housing									
1.07		2584	1311	CJ02	(6,500)	(6,500)	(3,246)	(6,980)	(3,734)
0.60		2585	1311	CJ169	(25,000)	(25,000)	(4,164)	(15,000)	(10,836)
				Total - Housing	(31,500)	(31,500)	(7,410)	(21,980)	(14,570)
Community Amenities									
0.00		1944	1311	CJ137	(17,500)	(17,500)	(7,290)	0	7,290
				Total - Community Amenities	(17,500)	(17,500)	(7,290)	0	7,290
Recreation And Culture									
0.06		2404	1311	CJ130	(256,000)	(256,000)	(12,023)	(16,524)	(4,501)
0.00		2834	1311	CJ121	(85,000)	(85,000)	(7,083)	0	7,083
0.00		3344	1311	C910	(25,000)	(25,000)	(12,498)	0	12,498
				Total - Recreation And Culture	(366,000)	(366,000)	(31,604)	(16,524)	15,081
0.09				Total - Buildings	(415,000)	(415,000)	(46,304)	(38,504)	7,801
Plant & Equipment									
Fire Prevention									
1.66		0784	1312	CJ157	(5,613)	(5,613)	(5,613)	(9,292)	(3,679)
0.00		0784	1312	CJ160	(8,000)	(8,000)	0	0	0
1.00		0784	1312	V854	(1,980)	(1,980)	(990)	(1,980)	(990)
0.69		0784	1312	CJ159	(21,000)	(21,000)	(14,500)	(14,500)	0
				Total - Fire Prevention	(36,593)	(15,593)	(6,603)	(25,772)	(4,669)
Health									
0.30		4975	1312	V950	(97,086)	(97,086)	(97,086)	(28,655)	68,431
				Total - Health	(97,086)	(97,086)	(97,086)	(28,655)	68,431
Transport									
0.00		3534	1312	V884	(126,890)	(126,890)	(126,890)	(126,685)	205
1.02		3534	1312	V901	(76,630)	(76,630)	(76,630)	(78,060)	(1,430)
				Total - Transport	(203,520)	(126,890)	(126,890)	(204,745)	205
Other Property & Services									
1.00		0554	1312	V510	0	0	0	(92,532)	(92,532)
				Total - Other Property & Services	0	0	0	(92,532)	(92,532)
1.47				Total - Plant & Equipment	(337,199)	(239,569)	(230,579)	(351,704)	(28,565)
Furniture & Equipment									
Recreation & Culture									
0.00		2824	1314	CJ144	(12,050)	(12,050)	(12,050)	0	12,050
				Total - Recreation & Culture	(12,050)	(12,050)	(12,050)	0	12,050
Other Property & Services									
0.00		0554	1312	CJ170	(35,000)	(35,000)	(17,496)	0	17,496
1.45		0264	1314	CJ96	(17,600)	(17,600)	(17,600)	(25,444)	(7,844)
				Total - Other Property & Services	(52,600)	(52,600)	(35,096)	(25,444)	9,652
0.39				Total - Furniture & Equipment	(64,650)	(64,650)	(47,146)	(25,444)	21,702
Roads									
Transport									
1.00		6614	1317	CJ110	0	0	0	(9,842)	(9,842)
0.48		6644	1317	CJ131	(663,612)	(663,612)	(331,794)	(317,935)	13,859
1.00		6644	1317	CJ132	0	0	0	(3,768)	(3,768)
0.68		6644	1317	CJ135	(131,397)	(131,397)	(65,688)	(89,030)	(23,342)
0.25		6644	1317	CJ136	(187,058)	(187,058)	(93,522)	(46,667)	46,855
1.00		6664	1317	CJ125	0	0	0	(7,888)	(7,888)
0.92		6614	1317	CJ166	(22,561)	(22,561)	(16,914)	(20,708)	(3,794)
0.01		6674	1317	CJ138	(326,423)	(326,423)	0	(4,298)	(4,298)
0.27		6674	1317	CJ139	(107,008)	(107,008)	(53,502)	(29,082)	24,420
0.00		6674	1317	CJ140	(438,924)	(438,924)	0	(424)	(424)
0.01		6754	1317	CJ162	(333,109)	(333,109)	(166,542)	(4,459)	162,083
1.00		6754	1317	CJ167	0	0	0	(17,105)	(17,105)
				Total - Transport	(2,210,092)	(2,210,092)	(727,962)	(551,205)	176,757
0.25				Total - Roads	(2,210,092)	(2,210,092)	(727,962)	(551,205)	176,757
Infrastructure - Other									
Law, Order & Public Safety									
1.00		9733	1318	CJ127	0	0	0	(752)	(752)
				Total - Law, Order & Public Safety	0	0	0	(752)	(752)
Housing									
0.00		2585	1318	CJ46	(10,000)	(10,000)	(4,998)	0	4,998
0.02		2585	1318	CJ113	(18,000)	(18,000)	(9,000)	(322)	8,678
				Total - Housing	(28,000)	(28,000)	(13,998)	(322)	13,676
Community Amenities									
0.99		1964	1318	CJ118	(20,000)	(20,000)	(20,000)	(19,875)	125
				Total - Community Amenities	(20,000)	(20,000)	(20,000)	(19,875)	125
Recreation And Culture									



% of
 Completion

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
0.00 SURF BEACH STABILISATION	8054	1318	CJ87	(6,500)	(6,500)	(3,246)	0	3,246
1.00 PLAYGROUNDS REPLACEMENT	8064	1318	CJ148	0	0	0	(40,110)	(40,110)
0.00 FORESHORE - PRECINCT	2864	1318	CJ153	(5,000,000)	(5,000,000)	0	0	0
Total - Recreation And Culture				(5,006,500)	(5,006,500)	(3,246)	(40,110)	(36,864)
Transport								
0.61 TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	6794	1318	CJ112	(30,000)	(30,000)	0	(18,240)	(18,240)
0.39 MILO CROSSING UPGRADE	6794	1318	CJ124	(350,000)	(350,000)	(174,996)	(137,479)	37,517
Total - Transport				(380,000)	(380,000)	(174,996)	(155,719)	19,277
Economic Services								
1.00 KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	0	0	0	(12,988)	(12,988)
Total - Economic Services				0	0	0	(12,988)	(12,988)
Total - Infrastructure - Other				(5,434,500)	(5,434,500)	(212,240)	(229,767)	(17,527)
Grand Total				(8,461,441)	(8,363,811)	(1,264,231)	(1,196,623)	160,168

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Reporting Nature or Type	Var. \$	Var. %	Var. pq	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(49,380)	(19%)	▼	S	Timing	Operating grants recognised are lower than ytd budget. This will be reviewed as part of the Annual Budget Review and a budget amendment will be processed if required.
Interest Earnings	32,792	29%	▲	S	Permanent	Interest earnings are tracking above ytd budget due to the favourable interest rates.
Profit on Disposal of Assets	29,265	100%	▲	S	Timing	Vehicle Disposal proceeds were higher than expected, resulting in higher Profit on Disposal of Assets. A budget amendment will be processed as part of the Annual Budget Review.
Expenditure from operating activities						
Utility Charges	30,795	13%	▲	S	Timing	Utility charges are tracking below budget. This is a timing difference which is expected to reduce as the year progresses.
Loss on Disposal of Assets	(14,289)	100%	▼		Timing	The variance relates to the disposal of the Granny's Beach Playground equipment which has been replaced.
Investing Activities						
Proceeds from Disposal of Assets	(47,949)	100%	▼	S	Timing	Vehicle Disposal proceeds were higher than expected and a budget amendment will be processed as part of the Annual Budget Review.
Infrastructure Assets - Roads	176,757	24%	▲	S	Timing	Works are progressing and expenditure is anticipated to align to budget by the end of the financial year.



Ordinary Council Meeting

25 February 2025

Item DEV 01-02/25
Development Delegated and
Authorised Authority Report

December 2024 and January 2025 Development Delegated and Authorised Authority Report (Records of exercise of delegated and authorised powers or duties)

Function	Officer	Date of decision	Decision	Description	Address
Building Permit	Environmental Health Officer / Building Surveyor	2 December 2024	Granted	Carport	Lot 207 (No. 117) Brennand Road, Dongara
		16 December 2024	Granted	Dwelling Additions / Alterations	Lot 6 Calytrix View, Bonniefield
		17 December 2024	Granted	Dwelling Additions / Alterations	Lot 2 (No. 30) Point Leander Drive, Port Denison
		17 December 2024	Granted	Dwelling	Lot 205 (No. 4) Priory Court, Port Denison
		19 December 2024	Granted	Dwelling	Lot 901 (No. 12A) Hunts Road, Dongara
		20 December 2024	Granted	Shed	Lot 113 (No. 375) Bonniefield Road East, Bonniefield
		10 January 2025	Granted	Shed	Lot 700 (No. 9) Benedictine Drive, Port Denison
		13 January 2025	Granted	Shed	Lot 68 (No. 24) Clementia Road, Dongara
		13 January 2025	Granted	Shed	Lot 722 (No. 5) Premier Circle, Dongara
	16 January 2025	Granted	Retaining Wall	Lot 1 (No. 3) Dent Court, Port Denison	
	Manager Development	20 January 2025	Granted	Shed	Lot 901 (No. 12A) Hunts Road, Dongara
	Manager Development	28 January 2025	Granted	Dwelling	Lot 601 (No. 5) McCarley Walk, Port Denison
Single House Application	Manager Development	2 December 2024	Granted	Outbuilding	Lot 217 (No. 102) Brennand Road, Dongara
		14 January 2025	Granted	Outbuilding	Lot 2 (No. 4) Cuff Way, Port Denison
Development Approval	Manager Development	6 December 2024	Granted	Holiday Accommodation (Extension of Approval)	Lot 12 (No. 129) Point Leander Drive, Port Denison
		9 December 2024	Granted	Holiday Accommodation Incidental Use (Workforce Accommodation)	Strata Lot 12 (No. 129) Point Leander Drive, Port Denison
		11 December 2024	Granted	Industry – Extractive (Extension of Approval)	Lot 4 (No. 353) Pye Road, Mount Adams
		11 December 2024	Granted	Industry – Extractive (Extension of Approval)	Lot M356 (No. 1837) Milo Road, Mount Adams
		6 January 2025	Granted	Industry – Extractive	Lot 128 Wye Farm Road, Yardarino
		14 January 2025	Granted	Holiday Accommodation	Lot 52 (No. 2) Lecaille Street, Dongara
		15 January 2025	Granted	Holiday Accommodation	Lot 35 (No. 69) Damia Circle, Port Denison
		15 January 2025	Granted	Holiday Accommodation	Lot 561 (No. 121) North Shore Drive, Dongara
15 January 2025	Granted	Holiday Accommodation	Lot 857 (No. 22) Sea Ripple Avenue, Port Denison		
		23 January 2025	Granted	Holiday Accommodation	Lot 612 (No. 25) Poole View, Dongara



Ordinary Council Meeting

25 February 2025

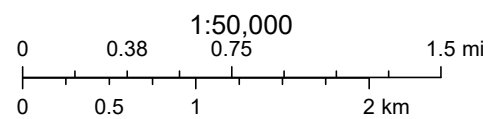
Item DEV 03-02/25
Attachment 1
Maps of Townsites

Dongara & Port Denison Townsites



10/9/2024, 3:10:44 PM

- Townsites (LGATE-248)
- LGA
- Main Roads
- Main, Sealed
- Freeways & Highways
- State Highway, Sealed










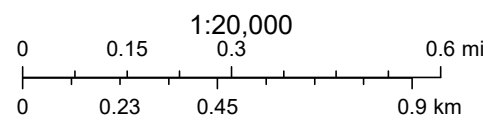
Esri, TomTom, Garmin, Foursquare, METI/NASA, USGS, LANDGATE/SLIP, SLIP/Landgate, Esri, Geoscience Australia, NASA, NGA, USGS, Landgate / SLIP

Irwin Townsite



10/9/2024, 3:12:57 PM

-  Townsites (LGATE-248)
-  LGA
-  Minor Roads
-  Minor, Sealed
-  Minor, Unsealed
-  Main Roads
-  Main, Sealed



Esri, TomTom, Garmin, Foursquare, METI/NASA, USGS, LANDGATE/SLIP, SLIP/Landgate, Esri, Geoscience Australia, NASA, NGA, USGS, Landgate / SLIP

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Ordinary Council Meeting

25 February 2025

Item DEV 04-02/25
Attachment 1
Amendment 22 Report



SHIRE OF IRWIN

Local Planning Scheme No. 5

Amendment No. 22

Rezoning lot 9000 Hidden Valley Close & Brennand Road, Dongara
from 'Residential R12.5' to 'Rural Residential'

January 2025

Planning and Development Act 2005

RESOLUTION TO ADOPT AMENDMENT TO LOCAL PLANNING SCHEME

**Shire of Irwin
Local Planning Scheme No. 5**

Amendment No. 22

RESOLVED that the local government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. Rezoning Lot 9000 Hidden Vally Close & Brennand Road, Dongara from 'Residential R12.5' to 'Rural Residential'.
2. Modifying the Scheme Map accordingly.

The Amendment is **standard** under the provisions of Regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

1. The amendment relates to a zone that is consistent with the objectives identified in the scheme for that zone.
2. The amendment is consistent with the local planning strategy for the scheme that has been endorsed by the Commission.
3. The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment.
4. The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this _____ day of _____, 20 _____.

(Chief Executive Officer)

SCHEME AMENDMENT REPORT

1.0 INTRODUCTION

2.0 BACKGROUND

- 2.1 Location
- 2.2 Legal Description, Site Area & Ownership
- 2.3 Current & Surrounding Land uses
- 2.4 Physical Characteristics
 - 2.4.1 Topography
 - 2.4.2 Vegetation
 - 2.4.3 Landform and Soils
 - 2.4.4 Bushfire
- 2.5 Infrastructure

3.0 PLANNING CONTEXT

- 3.1 State & Regional Planning Context
 - 3.1.1 WAPC Guilderton to Kalbarri Sub-Regional Strategy (2019)
 - 3.1.2 Government Sewerage Policy
 - 3.1.3 State Planning Policy 3.7 – Planning in Bushfire Prone Areas
- 3.2 Shire of Irwin Local Planning Scheme No. 5
- 3.3 Shire of Irwin Local Planning Strategy

4.0 PROPOSAL

- 4.1 Proposal Description
- 4.2 Planning Consideration & Justification

5.0 CONCLUSION

APPENDICES

Appendix 1 WAPC Subdivision Approval (WAPC Ref. 160130)

Appendix 2 Site Contour Cross-sections

SCHEME AMENDMENT REPORT

1.0 INTRODUCTION

Coastal Developments (WA) Pty Ltd is seeking to rezone Lot 9000 Hidden Valley Road and Brennand Road, Dongara ('site') from 'Residential R12.5' to 'Rural Residential' in the Shire of Irwin Local Planning Scheme No. 5 ('LPS5').

The site is vacant, characterised by very undulating topography, disturbed vegetation and cleared areas. The site abuts large areas of reserve and conservation land to the north and west, larger rural residential lots to the east and is remote from sewer servicing infrastructure. As such, it is unsuited for residential development at a density of 'R12.5'.

The proposed rural residential zoning will facilitate a future subdivision layout that responds to the topography of the land and the existing site constraints, and which will meet the current and forecast demand for larger rural residential sized lots in proximity to Dongara.

A rural residential zoning is consistent with, and will provide a compatible land use interface with, the adjoining rural residential development to the east and will retain the rural landscape character of the locality. The proposal will also maintain an undeveloped residential zoned lot in the same landownership immediately to the south, which will provide for an interface and transition between the proposed Rural Residential land and existing residential land further south of the site.

2.0 BACKGROUND

2.1 Location

The site is located 2km north of the Dongara town centre between the Indian Ocean and Brand Highway, approximately 70 kilometres to the south of Geraldton and approximately 350 kilometres north of the Perth Central Business District. A Location Plan is included as **Figure 1**.



Figure 1: Location Plan

Access to the site is via Brennand Road to the south-east of the site and Hidden Valley Close at the north-eastern corner of the site.

2.2 Legal Description, Site Area & Ownership

The legal description for the site is as follows:

Lot No.	Certificate of Title	Deposited Plan	Area (ha)
9000	Vol. 4040 / Folio 4	425414	41.05

The 41.05ha site is generally rectangular and is approximately 400m in width and 1,100m in length.

The site is owned by Coastal Developments (WA) Pty Ltd.

2.3 Current & Surrounding Land uses

The site is zoned Residential R12.5 under the provisions of the Local Planning Scheme No. 5 as depicted in the existing zoning plan included as **Figure 2**.

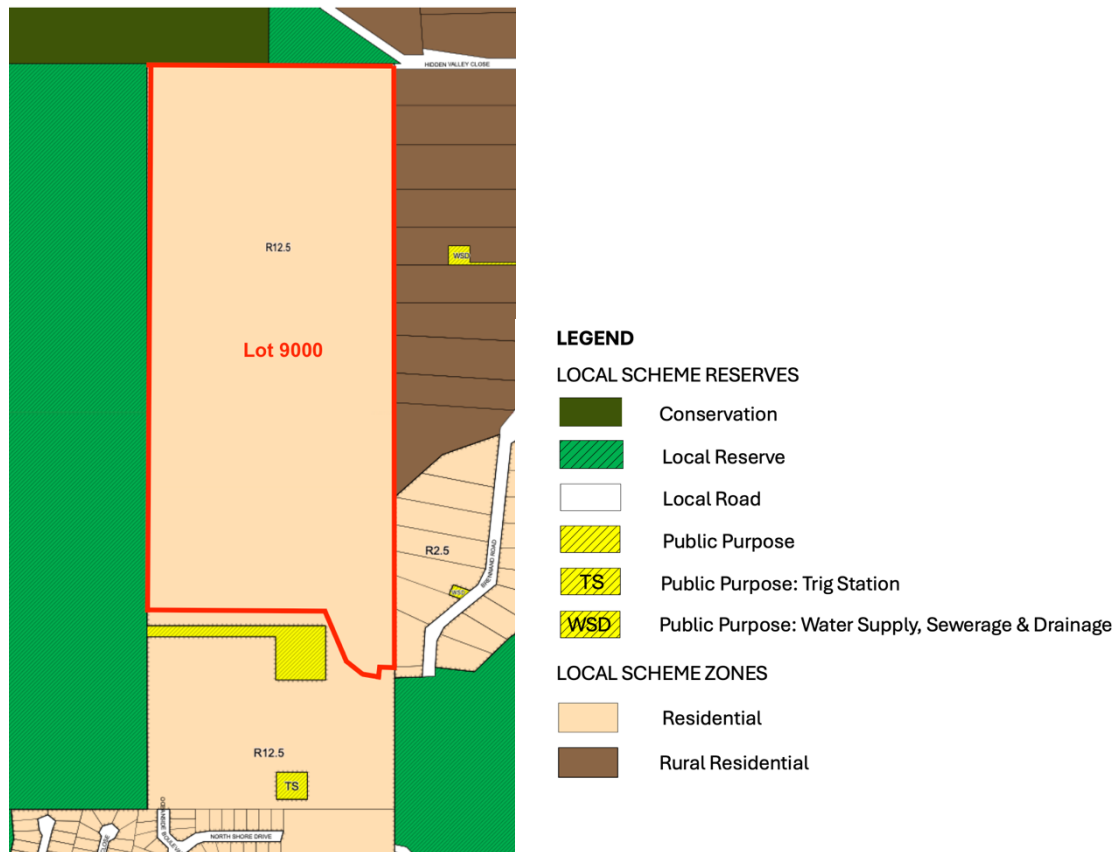


Figure 2: Existing zoning map (extract from LPS5)

In terms of surrounding LPS5 zoning, the land to the north and west is reserved for conservation (Dongara Nature Reserve) and as a Crown land reserve respectively. The land immediately to the south is zoned Residential R12.5 but has not yet been subdivided which will ultimately provide a transition from the existing North Shore residential estate further south. The eastern boundary is bounded by lots zoned Rural Residential R2.5 and 'Rural Residential', including the Racecourse Estate precinct, containing residential dwellings on large land holdings.

An Aerial Plan of the site is included as **Figure 3**.

The WAPC approved a subdivision application for the site into c. 4,000sqm lots in July 2021 (WAPC ref. 160130, refer **Appendix 1**), however, the approved plan of subdivision does not adequately respond to the site's opportunities and constraints, particularly the site's steep gradient and prohibitive cost to connect to sewer infrastructure. The proposed rezoning to 'Rural Residential' zone seeks to facilitate an improved site response as detailed below.

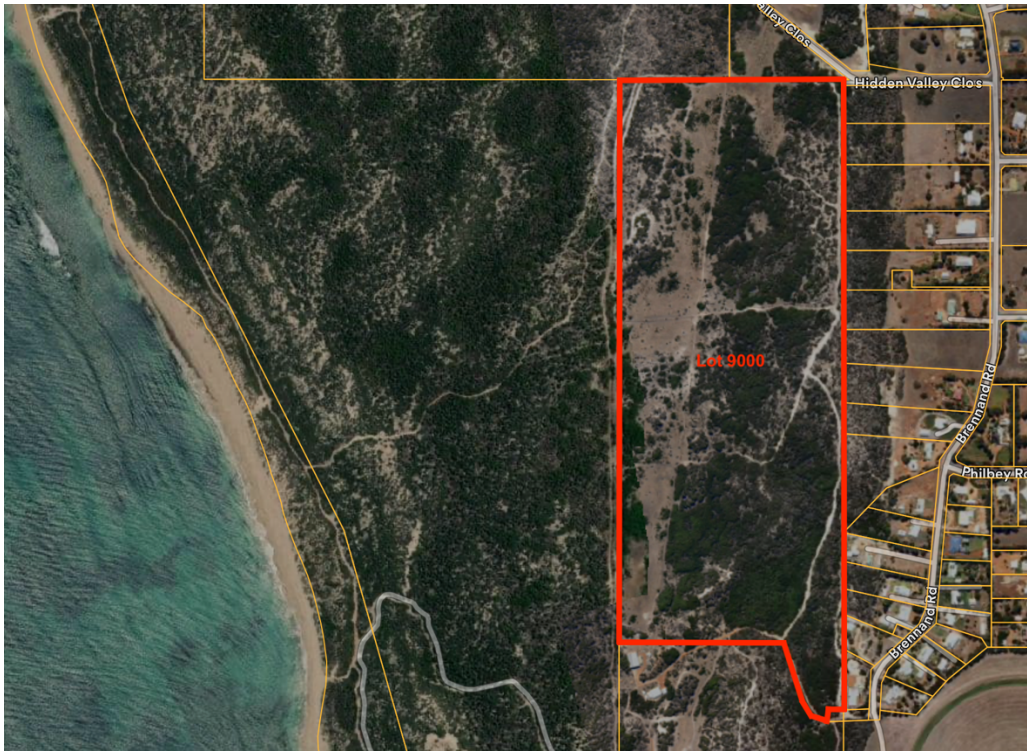


Figure 3: Aerial Plan

2.4 Physical Characteristics

The site's physical attributes are discussed below.

2.4.1 Topography

The site features very significant variations in topography throughout, with an elevated ridge running through the southern portion of the eastern boundary as well as a small ridge situated towards the south-western boundary. Contour levels range from RL38m along the ridgeline to RL6m at the north of the site, representing a vertical difference of over 32m between the highest and lowest portions of the site.

A contour survey of the site is included as **Figure 4** and cross-sections through the site are provided as **Appendix 2**. These depict the extent of the variation in topography and demonstrate the extensive clearing, cut and fill and retaining that would be required to the existing dunal system to accommodate the existing approved (or a smaller lot) subdivision. The proposed amendment to 'Rural-Residential' zone will support larger lot sizes, which will in turn facilitate a more appropriate response to the natural topography and reduce the extent of the modification required to the dunal system.

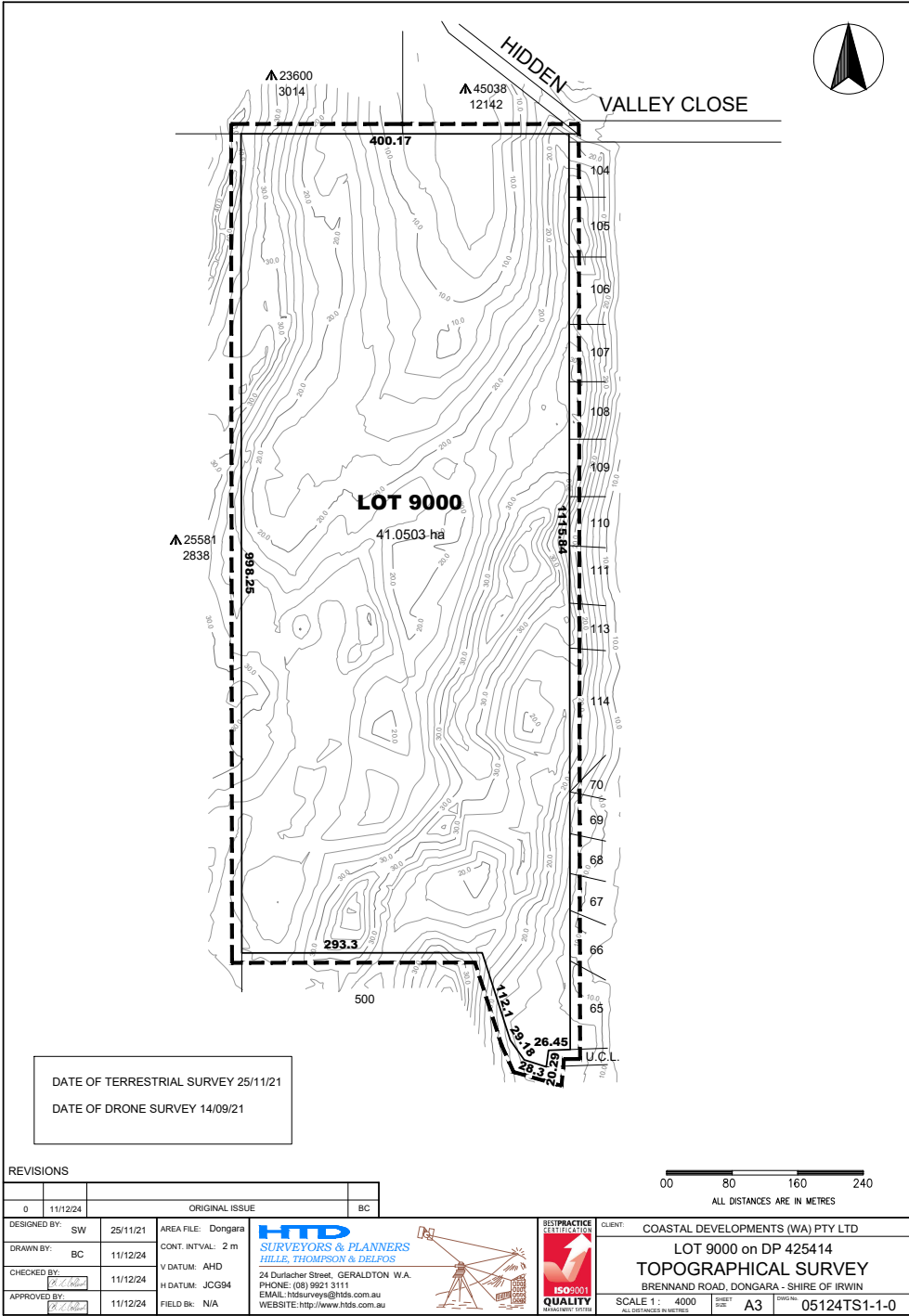


Figure 4: Site Contour Plan

2.4.2 Vegetation

The site is within coastal dunes that have previously been partially cleared for agricultural purposes. In general, the swales lie in the central and west of the site and have been cleared in the past and fenced for grazing. The dunes have partially been cleared and have also been subject to significant grazing.

A vegetation assessment was undertaken by Landform Research to support the existing subdivision approval over the site, with the objective of determining the quality of the vegetation, the presence of any significant species and providing an assessment of the potential impact of future subdivision and development on the environmental values of the local area.

The assessment found that the original vegetation is significantly degraded and that much of the native groundcover has been replaced by pasture species, contributing to low species richness, with only shrubs of native vegetation present. The vegetation on site is predominantly tree types 'Acacia rostellifera Regrowth Thicket', 'Melaleuca Thicket' and pasture. No Declared Rare, Priority Species, Significant Flora or Threatened or Significant Communities/Complexes were identified during the vegetation assessment. The assessment also found that the vegetation on site is well represented when compared to the National and State Guidelines and exceeds the 30% retention criteria, and as such is not locally or regionally significant. The coastal dune communities representative of the site are common along the Western Australian coast which in general have not been subject to significant clearing.

It is considered that future development of the site will not significantly impact any fauna species of conservation significance due to the disturbed and highly degraded fauna habitat on the site, and the presence of similar habitat in better condition in the adjoining reserves and the wider Dongara area. Rezoning the site to Rural Residential also represents a less intensive land use than is possible at a residential density of R12.5 or under the existing subdivision approval.

2.4.3 Landform and Soils

The soils on the site are generally described as Western Quindalup Dune soils, which are relatively old and contain a brown to cream brown sand with minor clay and calcareous materials. The coastal nature of the older Quindalup dunes makes them less susceptible to erosion than the younger phase Quindalup dunes.

In general, the sands on the site are porous with high permeability. Some small amounts of clay may be present, but in general this gets washed down to lower levels of the soil profile. A wind erosion risk exists in some areas of the site if vegetation is removed and the soils are exposed to the wind.

The landform and soils on the site will support Rural Residential subdivision and development and reflect the excellent capacity for on-site effluent disposal and sustainable storm water management practices, including at-source disposal and integration of stormwater swales for more severe events. Staged clearing and management during the development process will assist in addressing any potential erosion risk.

2.4.4 Bushfire

Areas within Western Australia have been designated as bushfire prone by the FES Commissioner, and the Map of Bushfire Prone Areas identifies that the site is located within a bushfire prone area (refer **Figure 5**).

Further consideration in respect to bushfire management is provided in section 3.2.2 (below).



Figure 5 – Map of Bushfire Prone Areas (Source: DFES 2024)

2.5 Infrastructure

A preliminary review of infrastructure and servicing requirements confirms the provision of service infrastructure for Rural Residential development is not a constraint to the rezoning proposal or future subdivision in this area. In summary:

- A desirable site grading for Rural Residential subdivision can be achieved with some earthworks. Site stabilisation will be addressed in subdivision design and construction staging and management to avoid any potential dust and ground erosion;
- The site's sandy soils provide opportunities to apply water sensitive stormwater design principles that encourage containment and infiltration at source;
- An existing water main can be extended to provide a water connection to the site;
- The landform and soils of the site and the development of Rural Residential lots immediately adjacent demonstrate the site's suitability for appropriate on-site disposal of wastewater, consistent with the Government Sewerage Policy;
- Power infrastructure can be extended to accommodate development of the site. Planning for this, in consultation with Western Power, will be satisfied in accordance with standard conditions of subdivision.
- Sewer infrastructure is remote, and it is cost prohibitive to service the site for smaller residential lots. Edgeloe Engineering has advised that two (2) new Pump Stations would be required to service a residential subdivision of the site at an estimated cost in excess of \$15 million, which makes sewer servicing unviable under the existing residential zoning.

3.0 PLANNING CONTEXT

3.1 State & Regional Planning Context

3.1.1 WAPC Guilderton to Kalbarri Sub-Regional Strategy (2019)

The primary purpose of this Strategy is to guide growth, future planning and development in the sub-region. The Strategy identifies Dongara-Port Denison as a sub-regional centre that aims to support population and economic activities within its hinterland through the provision of goods and services. Growth within the Dongara – Port Denison is promoted to maintain its viability as a service centre on the regionally important tourist and transport route.

The proposed rezoning of the site will assist the function of Dongara as a service centre by providing for and improving the diversity of housing choice in Dongara via a sympathetic zoning that will allow subdivision and development to respond to the site's opportunities and constraints.

In particular, the Strategy identifies that there is an excess of appropriately zoned land within LPS5 to accommodate short and medium-term housing demand in Dongara-Port Denison. As such, the proposed rezoning will not impact the service centre function or the ability for the town to accommodate future population growth. In fact, the rezoning will facilitate the timely subdivision and development of the site to meet current demand and enhance the town's sub-regional function in line with the Strategy's objectives.

3.1.2 Government Sewerage Policy

The State Government's Sewerage Policy was adopted in September 2019 to establish a position on the provision of sewerage services in the State through the planning and development of land. If reticulated sewerage cannot be reasonably and economically provided to a site, the Policy adopts a best proactive approach to the provision of on-site sewage treatment and disposal.

As the site is located within a sewage sensitive area, being located within 2km of the estuarine areas of the Irwin River, the minimum lot size for the sewerage sensitive area is designated as one hectare, which is consistent with the minimum lot area for Rural Residential lots.

Section 5.2 of the policy outlines the circumstances under which on-site disposable sewage may be considered, and in the context of this proposal:

- Rural Residential subdivision will be capable of accommodating on-site sewage disposal without endangering public health or the environment; and
- The minimum site requirements for on-site sewage disposal outlined in the Policy will be met.

3.1.3 State Planning Policy 3.7 - Planning in Bushfire Prone Areas

As previously identified, the site is located within a mapped Bushfire Prone Area. 'State Planning Policy 3.7 - Bushfire' (SPP3.7) and the accompanying Guidelines

provide the foundation for land use planning decisions in designated bushfire prone areas.

SPP3.7 was revised in November 2024. Section 4 of SPP3.7 identifies the circumstances where a planning proposal within a bushfire prone area triggers the application of the policy. As this planning proposal will result in a reduction to the intensity of the future land use, the application of SPP3.7 does not apply to the scheme amendment proposal.

Notwithstanding, SPP3.7 and the associated Guidelines require that any future subdivision or development proposal for the site will need to be accompanied by a Bushfire Management Plan (BMP) prepared by an accredited bushfire planning practitioner that identifies and addresses any bushfire hazard issues against the bushfire protection criteria requirements to demonstrate compliance within the boundary of the site.

It is also relevant to note that the WPAC approved application for subdivision of the site included a Bushfire Attack Level (BAL) rating across the site, and the BAL contour mapping is reproduced in **Figure 6**.

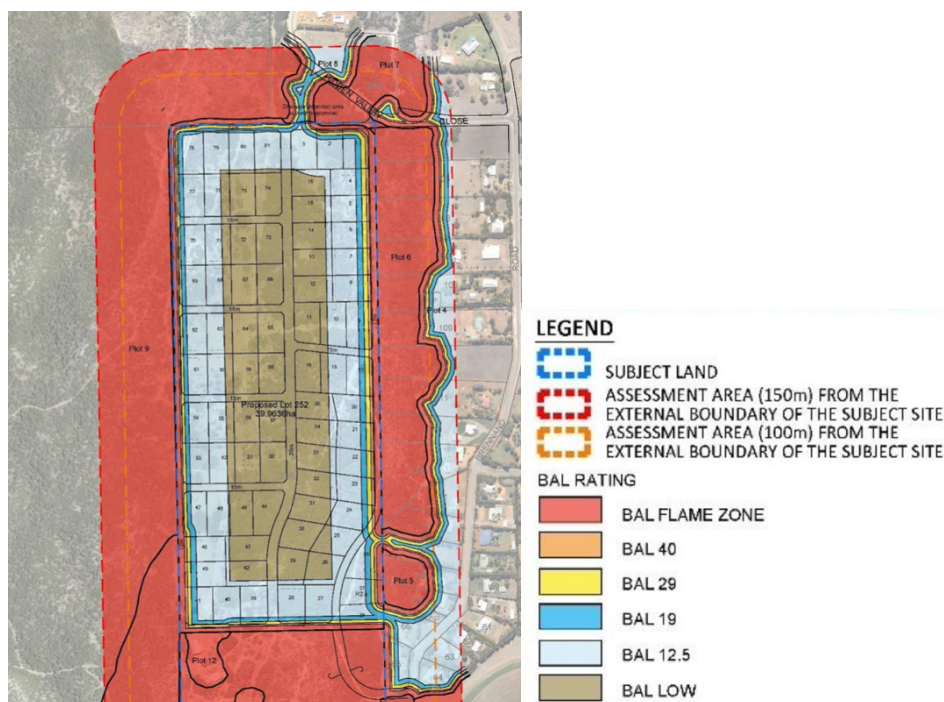


Figure 6: BAL contour map

The BAL contour map is provided for context only to reconfirm that bush fire risk can be mitigated within the boundaries of the site and that there is sufficient land within the site to manage future BAL ratings. This further demonstrates that the site is suitable for subdivision and development of one hectare and larger lots at a Rural Residential density, subject to the application of appropriate building design, bushfire construction requirements and ongoing maintenance and management. The site currently has multiple points of access/egress via Brennand Road and Hidden Valley Close.

While the cleared nature of much of the site and adjoining properties and the management practices already in place moderates bushfire risk, the BMP prepared to support a future subdivision application will identify any obligations associated with subdivision, development and ongoing occupation of the site. This will include consideration of asset protection zones, building construction standards stipulated by Australian Standards AS 3959-2009 ('Construction of Houses in Bushfire-prone Areas') and the requirement for managing and maintaining fuel loads.

3.2 Shire of Irwin Local Planning Scheme No. 5

Clause 4.2.8 of LPS5 outlined the objectives of the Rural Residential zone as follows:

- a) *To provide for the use of land for residential purposes in a rural setting for alternative residential lifestyle.*
- b) *To preserve the amenity of such areas and control land use impacts.*

In this regard, the proposed rezoning to Rural Residential will preserve the amenity of the area and facilitate an appropriate residential setting adjacent to conservation and natural reserves and existing established Rural Residential lots.

Clause 5.30, together with Table 5.24, of LPS5 also identify site and development requirements that are required implemented through for subdivision and development proposals within the Rural Residential zone. Minimum lot sizes are to be one hectare and development on each lot must be located within an approved building envelope. There is also a general presumption against clearing outside of an approved building envelope, which will enable the retention and reestablishment of existing native vegetation on portions of the site.

3.3 Shire of Irwin Local Planning Strategy

The Shire of Irwin's Local Planning Strategy (2017) was prepared to set out the long-term planning directions and to guide land use planning for the Shire. It identifies the site as being in 'Policy Area B' within the future urban/residential growth precinct north of the town.

The Dongara-Port Denison District Structure Plan (2014) informed the Strategy and the site's Residential R12.5 zoning designation in LPS5. Notwithstanding, it is considered that this zoning designation did not fully consider the site's significantly varied topography and other constraints, or the optimum interface with adjoining conservation reserves and the existing rural residential settlement to the east.

Section 3.1 'Population and Housing' of the Strategy examines the expected demand for housing by each zone within the Shire and compares this against the current potential housing yield based on the availability of existing zoned land within the Shire. In particular, the data examined indicates that there could be a shortfall of rural residential lots in the medium term, whereas there is sufficient land identified for Urban expansion and a significant supply of residential zoned land within the Shire.

The future subdivision of the site will provide up to 38 lots to meet the potential shortfall in supply and to satisfy existing and anticipated future demand, thus

achieving the Strategy's objective of providing a variety of residential accommodation options to best satisfy the community's needs and improve housing diversity and choice within the Dongara – Port Denison area. Importantly, the proposed rezoning will not adversely affect orderly and proper planning and the implementation of the Strategy.

The Shire has recently prepared a draft Local Planning Strategy (2024) which was considered by the Council at its 27 August Ordinary Meeting and has been referred to the WAPC for its consent to advertise. The draft Strategy reflects the existing residential zoning over the land.

A key planning direction of the draft Strategy is to provide a range of residential densities, housing choice and compatible uses that are suitable for local conditions. In relation to the site, it is anticipated that should the rezoning be approved then this will be reflected in the new Local Planning Strategy.

4.0 PROPOSAL

4.1 Proposal Description

The proposal seeks to rezone Lot 9000 Hidden Valley Close & Brennand Road, Dongara ('site') from 'Residential R12.5' to 'Rural Residential' in the Shire of Irwin Local Planning Scheme No. 5 ('LPS5').

Part 5, Division 1, Regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, identifies the different amendment types as either basic, standard and complex. Regulation 35(2) requires the local government to specify in their resolutions to prepare or adopt an amendment what type of amendment it is, as well as the explanation for forming that opinion.

Having regard to the 2015 *Regulations*, the Amendment is considered a 'standard' amendment as:

- The amendment relates to a zone that is consistent with the objectives identified in the scheme for that zone or reserve;
- The amendment is consistent with the WAPC endorsed local planning strategy for LPS5, to the extent that the proposed zone is consistent with the LPS zones surrounding the site, including the 'rural-residential' lots within the Racecourse Estate immediately east of the site;
- The amendment will have minimal impact on land in the scheme area that is not the subject of the amendment;
- The amendment will not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
- The amendment will provide for subdivision of the land into larger lots as has already been approved by the WAPC (subdivision reference 160163); and
- The amendment is not a complex or basic amendment.

The Department of Planning, Lands and Heritage has advised that the WAPC has no issue with this amendment being considered a standard amendment (Cath Meaghan, pers comm, 23 December 2024).

4.2 Planning Consideration & Justification

The site is located on the periphery of the town in an area of transition between conservation and natural area reserves, existing rural residential development and north of an urban zoned yet to be developed area. There are no constraints to rezoning the site to 'Rural Residential', and the proposed rezoning will in fact facilitate an appropriate site responsive subdivision and development outcome in this location.

The contextual opportunities presented by the site have been reviewed to conclude that:

- The steep grades of the site would require extensive earthworks to level and retain residential lots. Rural residential development of the site will reduce the extent of earthworks and retaining required and will deliver an appropriate and more sustainable site outcome that responds to the site topography and does not require wholesale clearing of the site.

- The Rural Residential zone will reduce the land use intensity of the site adjacent to the existing conservation reserves to improve separation distances and the future Bushfire management response.
- The rezoning proposal provides for the retention of an increased amount of existing vegetation within the minimum one hectare rural residential lots. The retention of the vegetation on the site outside of future building envelopes will contribute to improved environmental and landscape protection.
- The rezoning proposal will improve the integration, compatibility and land use interface with adjoining land uses and will not adversely impact the amenity of surrounding land in terms of building form, traffic and access and the proposed use of the land generally.
- LPS5 contains appropriate statutory provisions that will adequately guide rural residential subdivision and development of the site.
- The rezoning proposal responds to the existing and forecast demand for larger rural residential sized lot in the town in an appropriate location, while preserving the opportunity for future long-term development when demand for conventional urban land increases in the area.
- The rezoning proposal will facilitate a development outcome that is currently not anticipated within the Local Planning Strategy but is considered to achieve the overall intent of the Strategy.
- The proposed rezoning will not impact the ability for the town to accommodate future population growth. In fact, the rezoning will facilitate the timely subdivision and development of the site to meet current and forecast future demand.
- The rezoning proposal will provide a lifestyle and housing choice that will continue to make Dongara-Port Denison an attractive choice to live and will contribute to its continued function as an important sub-regional hub.

From a planning perspective, the rezoning proposal will not result in any undesirable precedent and there is no obvious unintended consequence and/or risk associated with initiating the amendment.

Following gazettal of the scheme amendment, an application for subdivision will be required to determine the lot layout (including the location of 2,000sqm building envelopes on each lot), internal road network and connection to existing streets and the response to infrastructure and bushfire management. Figure 7 identifies key design principles that will inform the future preparation of a plan of subdivision for the site.



Figure 7: Subdivision design principles

5.0 CONCLUSION

Rural residential living is a land use and form of settlement that adds to the sense of place in regional areas.

This assessment has demonstrated that the proposal will meet the objectives and intended outcomes of the relevant sub-regional and local planning framework, will service demand for new lots of this density in the locality, and that the site is both suitable and capable of accommodating rural residential development. Further, the proposed LPS5 amendment will have negligible impact and will not result in any significant environmental, social, economic or governance impacts on other land in the scheme area.

The Rural Residential zone provisions of LPS5 provide appropriate subdivision and development controls, including the requirement for building envelopes and boundary setbacks. As such there is no requirement to introduce LPS5 special conditions associated with the rezoning proposal.

The rezoning proposal represents an improved land use outcome for the site and will be a catalyst for positive change in the locality.

APPENDIX 1 - WAPC Subdivision Approval (WAPC Ref. 160130)



Your Ref : MBR DON GE

Tom Hockley
125 Hamersley Road
SUBIACO WA 6008

**Approval Subject To Condition(s)
Freehold (Green Title) Subdivision**

Application No : 160130

Planning and Development Act 2005

Applicant	:	Tom Hockley 125 Hamersley Road SUBIACO WA 6008
Owner	:	Coastal Developments (WA) Pty Ltd 81 Church Street DONGARA WA 6525
Application Receipt	:	10 November 2020

Lot Number	:	250
Diagram / Plan	:	67045
Location	:	-
C/T Volume/Folio	:	2750/205
Street Address	:	Lot 250 Brennand Road, Dongara
Local Government	:	Shire of Irwin

The Western Australian Planning Commission has considered the application referred to and is prepared to endorse a deposited plan in accordance with the plan date-stamped **10 November 2020** once the condition(s) set out have been fulfilled.

This decision is valid for **four years** from the date of this advice, which includes the lodgement of the deposited plan within this period.

The deposited plan for this approval and all required written advice confirming that the requirement(s) outlined in the condition(s) have been fulfilled must be submitted by **05 July 2025** or this approval no longer will remain valid.

Reconsideration - 28 days

Under section 151(1) of the *Planning and Development Act 2005*, the applicant/owner may, within 28 days from the date of this decision, make a written request to the WAPC to reconsider any condition(s) imposed in its decision. One of the matters to which the WAPC will have regard in reconsideration of its decision is whether there is compelling evidence by way of additional information or justification from the applicant/owner to warrant a reconsideration of the decision. A request for reconsideration is to be submitted to the WAPC on a Form 3A with appropriate fees. An application for reconsideration may be submitted to the WAPC prior to submission of an application for review. Form 3A and a schedule of fees are available on the WAPC website: <http://www.dplh.wa.gov.au>

Right to apply for a review - 28 days

Should the applicant/owner be aggrieved by this decision, there is a right to apply for a review under Part 14 section 251 of the *Planning and Development Act 2005*. The application for review must be submitted in accordance with part 2 of the *State Administrative Tribunal Rules 2004* and should be lodged within 28 days of the date of this decision to: the State Administrative Tribunal, Level 6, State Administrative Tribunal Building, 565 Hay Street, PERTH, WA 6000. It is recommended that you contact the tribunal for further details: telephone 9219 3111 or go to its website: <http://www.sat.justice.wa.gov.au>

Deposited plan

The deposited plan is to be submitted to the Western Australian Land Information Authority (Landgate) for certification. Once certified, Landgate will forward it to the WAPC. In addition, the applicant/owner is responsible for submission of a Form 1C with appropriate fees to the WAPC requesting endorsement of the deposited plan. A copy of the deposited plan with confirmation of submission to Landgate is to be submitted with all required written advice confirming compliance with any condition(s) from the nominated agency/authority or local government. Form 1C and a schedule of fees are available on the WAPC website: <http://www.dplh.wa.gov.au>

Condition(s)

The WAPC is prepared to endorse a deposited plan in accordance with the plan submitted once the condition(s) set out have been fulfilled. The condition(s) of this approval are to be fulfilled to the satisfaction of the WAPC.

The condition(s) must be fulfilled before submission of a copy of the deposited plan for endorsement.

The agency/authority or local government noted in brackets at the end of the condition(s) identify the body responsible for providing written advice confirming that the WAPC's requirement(s) outlined in the condition(s) have been fulfilled. The written advice of the agency/authority or local government is to be obtained by the applicant/owner. When the written advice of each identified agency/authority or local government has been obtained, it should be submitted to the WAPC with a Form 1C and appropriate fees and a copy of the deposited plan.

If there is no agency/authority or local government noted in brackets at the end of the condition(s), a written request for confirmation that the requirement(s) outlined in the condition(s) have been fulfilled should be submitted to the WAPC, prior to lodgement of the deposited plan for endorsement.

Prior to the commencement of any subdivision works or the implementation of any condition(s) in any other way, the applicant/owner is to liaise with the nominated agency/authority or local government on the requirement(s) it considers necessary to fulfil the condition(s).

The applicant/owner is to make reasonable enquiry to the nominated agency/authority or local government to obtain confirmation that the requirement(s) of the condition(s) have been fulfilled. This may include the provision of supplementary information. In the event that the nominated agency/authority or local government will not provide its written confirmation following reasonable enquiry, the applicant/owner then may approach the WAPC for confirmation that the condition(s) have been fulfilled.

In approaching the WAPC, the applicant/owner is to provide all necessary information, including proof of reasonable enquiry to the nominated agency/authority or local government.

The condition(s) of this approval, with accompanying advice, are:

CONDITIONS:

Servicing

1. Arrangements being made with a licensed water provider for the provision of a suitable water supply service to each lot shown on the approved plan of subdivision. (Water Corporation)
2. Arrangements being made with the Water Corporation for the provision of a sewerage service to each lot shown on the approved plan of subdivision. (Water Corporation)
3. The provision of easements for existing or planned future water, sewerage and/ or drainage infrastructure as may be required by Water Corporation being granted free of cost to that body. (Water Corporation)
4. Arrangements being made with a licensed electricity network operator for the provision of an underground electricity distribution system that can supply electricity to each lot shown on the approved plan of subdivision. (Western Power)
5. The transfer of land as a Crown reserve free of cost to Western Power for the provision of electricity supply infrastructure. (Western Power)

Bushfire

6. Information is to be provided to demonstrate that the measures contained in the bushfire management plan dated October 2020 (including section 8) have been implemented during subdivisional works. Where staging is proposed, relevant measures shall be applied, including the installation of the public roads to standards outlined within the Guidelines for Planning in Bushfire Prone Areas and ensuring two-way access is provided at all times for each stage of subdivision. This information should include a notice of 'Certification by Bushfire Consultant'. (Local Government)
7. A notification, pursuant to Section 165 of the *Planning and Development Act 2005* is to be placed on the certificates of title of the proposed lots with a Bushfire Attack Level (BAL) rating of 12.5 or above, advising of the existence of a hazard or other factor. Notice of this notification is to be included on the diagram or plan of survey (deposited plan). The notification is to state as follows:

"This land is within a bushfire prone area as designated by an Order made by the Fire and Emergency Services Commissioner and may be subject to a Bushfire Management Plan. Additional planning and building requirements may apply to development on this land". (Western Australian Planning Commission)

Public Open Space

8. An area of land at least 10 per cent of the gross subdivisible area, in a position to be agreed with the Western Australian Planning Commission, being shown on the diagram or plan of survey (deposited plan) as a reserve for Public Open Space and vested in the Crown under Section 152 of the *Planning and Development Act 2005*, such land to be ceded free of cost and without any payment of compensation by the Crown. (Local Government)
9. Arrangements being made for the proposed public open space to be developed by the landowner/applicant to a minimum standard and maintained for two summers through the implementation of an approved landscape plan providing for the development and maintenance of the proposed public open space in accordance with the requirements of Liveable Neighbourhoods and dark sky principles and to the specifications of the local government. (Local Government)

Roads

10. Engineering drawings and specifications are to be submitted, approved, and subdivisional works undertaken in accordance with the approved plan of subdivision, engineering drawings and specifications, to ensure that those lots not fronting an existing road are provided with frontage to a constructed road connected by a constructed road to the local road system and such roads are constructed and drained at the landowner/applicant's cost.

As an alternative, and subject to the agreement of the Local Government the Western Australian Planning Commission (WAPC) is prepared to accept the landowner/applicant paying to the local government the cost of such road works as estimated by the local government and the local government providing formal assurance to the WAPC confirming that the works will be completed within a reasonable period as agreed by the WAPC. (Local Government)

11. Engineering drawings and specifications are to be submitted and approved, and subdivisional works undertaken for construction of roads in accordance with the approved plan of subdivision, engineering drawings and specifications to ensure that:
 - a) street lighting in accordance with dark sky principles is installed on all new subdivisional roads to the standards of the relevant licensed service provider
 - b) roads that have been designed to connect with existing or proposed roads abutting the subject land are coordinated so the road reserve location and width connect seamlessly and
 - c) temporary turning areas are provided to those subdivisional roads that are subject to future extension. (Local Government)

12. Satisfactory arrangements being made with the local government for the full cost of upgrading and/or construction of Hidden Valley Close and the extension of Brennand Road through existing right-of-way (Lot 155) in the locations as shown on the plan dated 5 July 2021 (attached) to the specifications of the local government. (Local Government)

Drainage

13. Prior to the commencement of subdivisional works, an urban water management plan is to be prepared and approved, in consultation with the Department of Water and Environmental Regulation, consistent with the *Shire of Irwin Dongara-Port Denison District Structure Plan District Water Management Strategy*. (Local Government)

14. Engineering drawings and specifications are to be submitted, approved, and works undertaken in accordance with the approved engineering drawings, specifications and approved plan of subdivision, for grading and/or stabilisation of the site to ensure that:
 - a) lots can accommodate their intended use; and
 - b) finished ground levels at the boundaries of the lots the subject of this approval match or otherwise coordinate with the existing and/or proposed finished ground levels of the land abutting. (Local Government)

15. Engineering drawings and specifications are to be submitted and approved, and works undertaken in accordance with the approved engineering drawings and specifications and approved plan of subdivision, for the filling and/or draining of the land, including ensuring that stormwater is contained on-site, or appropriately treated and connected to the local drainage system. Engineering drawings and specifications are to be in accordance with an approved Urban Water Management Plan (UWMP) for the site, to the satisfaction of the Western Australian Planning Commission. (Local Government)

Fencing

16. A fence restricting pedestrian and vehicle access to Reserve 25581 is to be constructed on the western boundary of Lot 250 for the full length of the proposed development perimeter road to protect native vegetation. (Local Government)

ADVICE:

1. In regard to Conditions 1 and 2:
 - the landowner/applicant shall make arrangements with Water Corporation for the provision of the necessary services. On receipt of a request from the landowner/applicant, a Land Development Agreement under Section 83 of the *Water Services Act 2012* will be prepared by Water Corporation to document the specific requirements for the proposed subdivision.
 - the landowner/applicant should contact the Water Corporation to determine planning and funding requirements.
 - Water Corporation will not clear subdivision conditions for sewer until such time the sewer headwork construction has been taken over by Water Corporation.
2. In regard to Condition 4, Western Power provides only one underground point of electricity supply per freehold lot.
3. With regard to Condition 8, it is the Commission's expectation that the proposed public open space is capable of active usage, generally located in accordance with *Liveable Neighbourhoods* and directly accessible from the local road network.
4. With regard to Condition 9, the development is to include full earthworks, reticulation, grassing of key areas, and pathways that form part of the overall pedestrian and/or cycle network. Any lighting within the public open space shall comply with the dark sky principles and *AS4282:2010 - control of the obtrusive effects of lighting*. Smart lighting should also be installed to ensure that lighting infrastructure is capable of remote operation and/or timing.

5. The landowner/applicant and the local government are advised to refer to the Institute of Public Works Engineering Australia Local Government Guidelines for Subdivisional Development (current edition). The guidelines set out the minimum best practice requirements recommended for subdivision construction and granting clearance of engineering conditions imposed.
6. In regard to Condition 11, the landowner/applicant is advised that the road reserves, including the constructed carriageways, laneways, truncations, footpaths/dual use paths and car embayments, are to be generally consistent with the approved plan of subdivision.
7. Condition 13 has been imposed in accordance with *Better Urban Water Management Guidelines (WAPC 2008)*. Further guidance on the contents of urban water management plans is provided in *'Urban Water Management Plans: Guidelines for preparing and complying with subdivision conditions' (Published by the then Department of Water 2008)*.



Ms Sam Fagan
Secretary
Western Australian Planning Commission

5 July 2021

Enquiries : Gary James (Ph 6551 9350)



PROPOSED PLAN OF SUBDIVISION

LOT 250 BRENNAND ROAD
DONGARA

SHIRE OF IRWIN



SCALE: 1:5000 (1:2500 @ A1)
ORIGINAL PLAN SIZE: A3

JOB CODE:
MBR DON GE

DATE:
26.10.2020



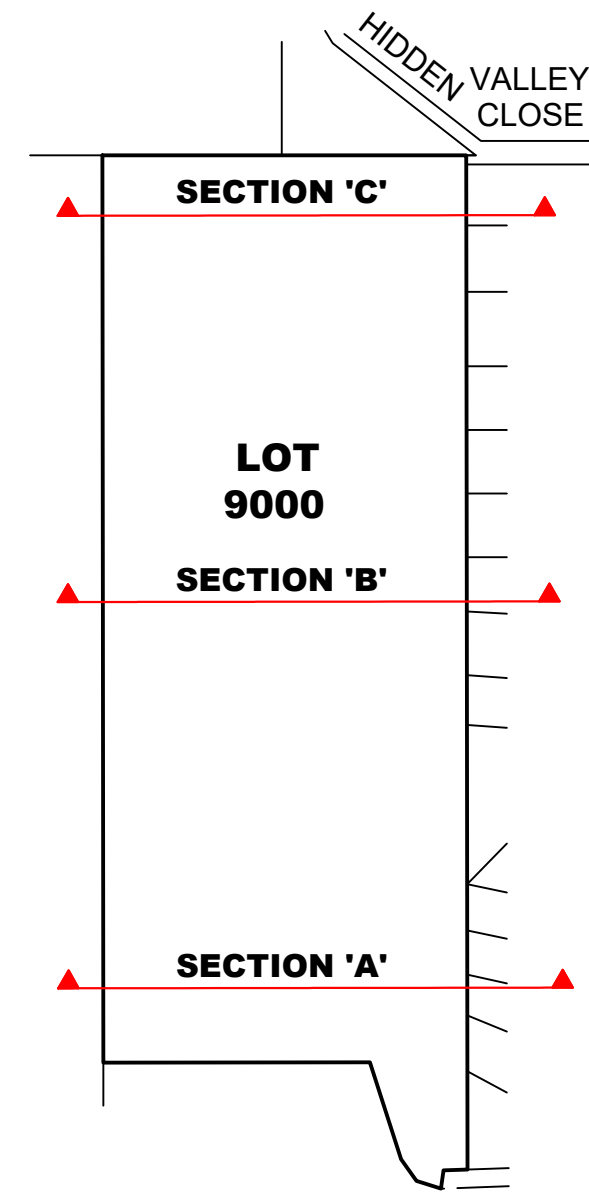
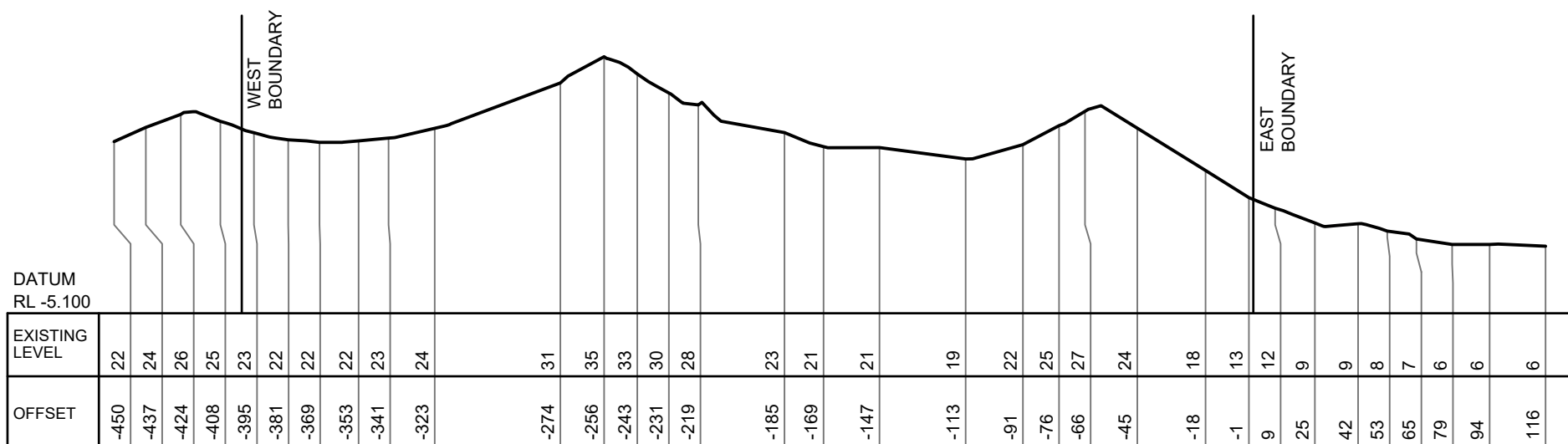
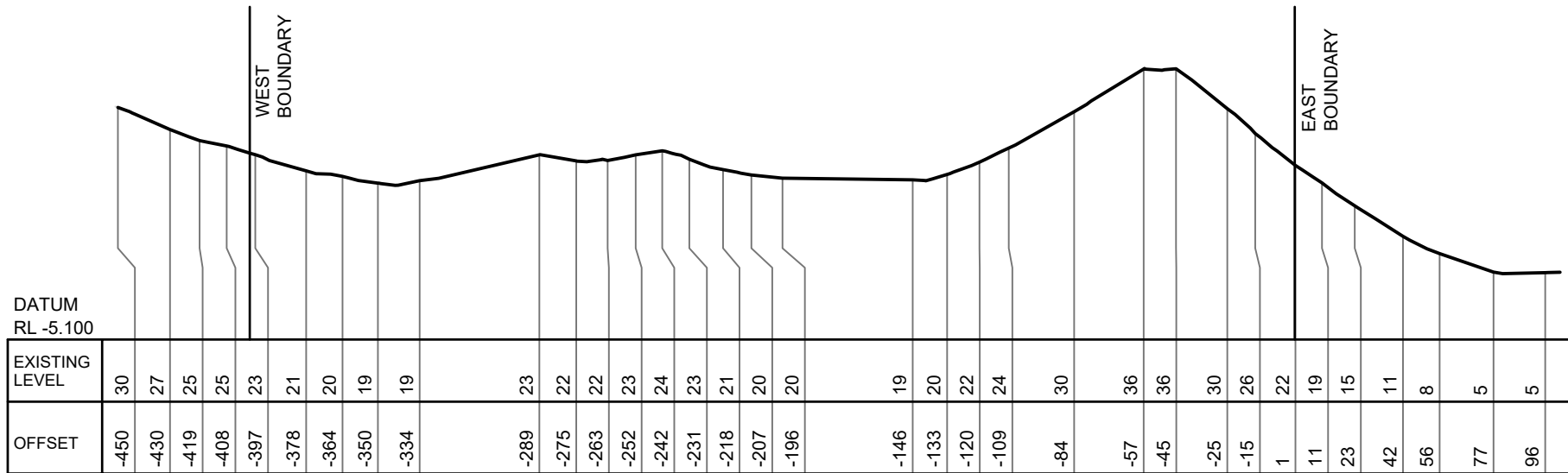
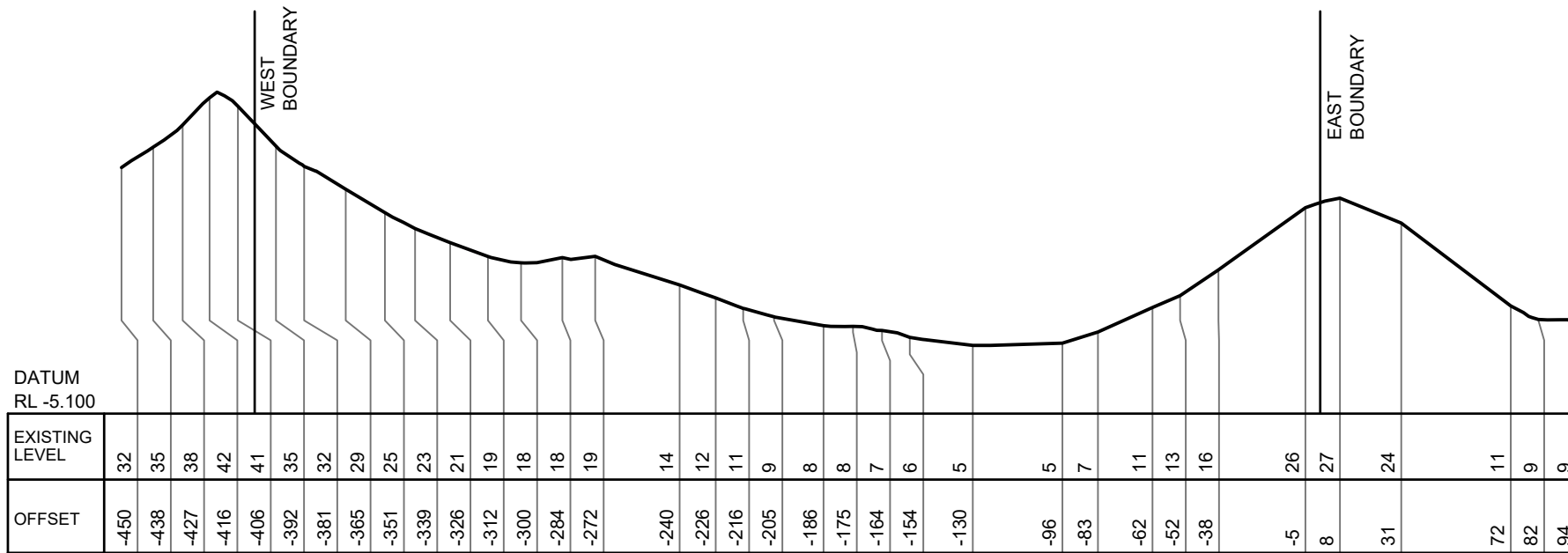
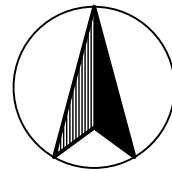
Allering & Associates

Town Planners, Advocates
and Subdivision Designers

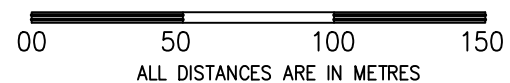
DEPARTMENT OF PLANNING, LANDS
AND HERITAGE

DATE: 10-Nov-2020 FILE: 160130

APPENDIX 2 – Site Contour Cross-sections



LOCATION PLAN
SCALE 1 : 10000

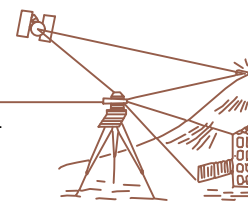


1	12/12/24	HZ SCALE AMENDED	BC
0	11/12/24	ORIGINAL ISSUE	BC
REVISIONS			

SURVEYED BY:	SW	25/11/21
DRAWN BY:	BC	11/12/24
CHECKED BY:	<i>[Signature]</i>	12/12/24
APPROVED BY:	<i>[Signature]</i>	12/12/24

AREA FILE: DONGARA
CONT. INT'VAL: N/A
V DATUM: AHD
H DATUM: JCG94
FIELD BK:

HTD
SURVEYORS & PLANNERS
HILLE, THOMPSON & DELFOS
24 Durlacher Street, GERALDTON W.A.
PHONE: (08) 9921 3111
EMAIL: htdsurveys@htds.com.au
WEBSITE: http://www.htds.com.au



CLIENT:	COASTAL DEVELOPMENTS (WA) PTY LTD		
	LOT 9000 on DP 425414		
	NATURAL SURFACE CROSS SECTIONS		
	BRENNAND ROAD, DONGARA - SHIRE OF IRWIN		
SCALE 1 :	2500 Hz	SHEET	DWG No.
ALL DISTANCES IN METRES	1000 Hz	SIZE	05124XS1-1-1
		A3	

Planning and Development Act 2005

RESOLUTION TO AMEND LOCAL PLANNING SCHEME

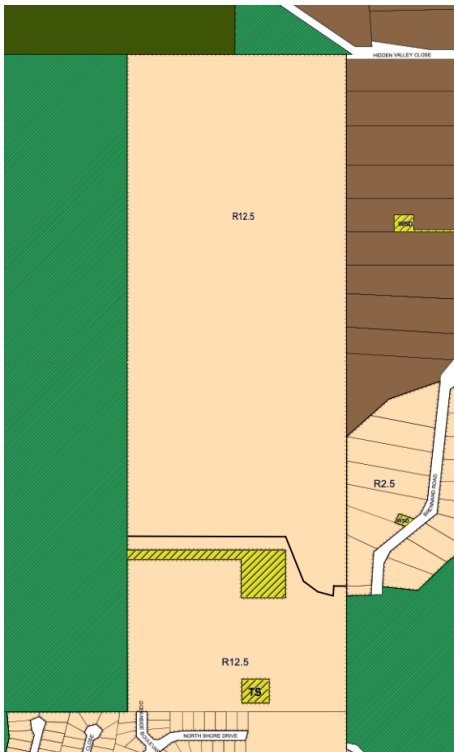
**Shire of Irwin
Local Planning Scheme No. 5**

Amendment No. 22

RESOLVED that the local government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. Rezoning Lot 9000 Hidden Vally Close & Brennand Road, Dongara from 'Residential R12.5' to 'Rural Residential'.
2. Modifying the Scheme Map accordingly.

Shire of Irwin Local Planning Scheme No. 5 Amendment No. 22



LEGEND

LOCAL SCHEME RESERVES

- Conservation
- Local Reserve
- Local Road
- Public Purpose
- TS Public Purpose: Trig Station
- WSD Public Purpose: Water Supply, Sewerage & Drainage

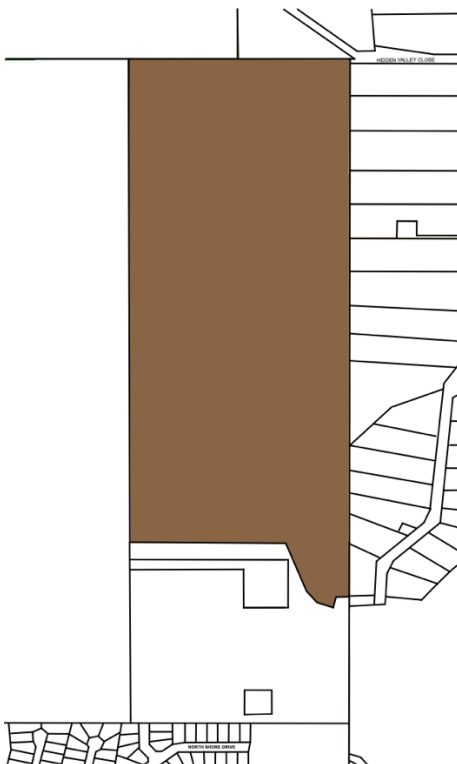
LOCAL SCHEME ZONES

- Residential
- Rural Residential

OTHER CATEGORIES

- R12.5 R Codes

Existing Zoning



LEGEND

LOCAL SCHEME RESERVES

- Conservation
- Local Reserve
- Local Road
- Public Purpose
- TS Public Purpose: Trig Station
- WSD Public Purpose: Water Supply, Sewerage & Drainage

LOCAL SCHEME ZONES

- Residential
- Rural Residential

OTHER CATEGORIES

- R12.5 R Codes

Proposed Zoning

COUNCIL ADOPTION

This **standard** Amendment was adopted by resolution of the Council of the Shire of Irwin at the Ordinary Meeting of the Council held on the

_____ day of _____, 20 _____.

(Shire President)

(Chief Executive Officer)

COUNCIL RESOLUTION TO ADVERTISE

by resolution of the Council of the Shire of Irwin at the Ordinary Meeting of the Council held on the

_____ day of _____, 20 _____.

proceed to advertise this Amendment.

(Shire President)

(Chief Executive Officer)

COUNCIL RECOMMENDATION

This Amendment is recommended **for support** by resolution of the Shire of Irwin at the Ordinary Meeting of the Council held on the

_____ day of _____, 20 _____.

and the Common Seal of the Shire of Irwin was hereunto affixed by the authority of a resolution of the Council in the presence of:



(Shire President)

(Chief Executive Officer)

WAPC ENDORSEMENT (r.63)

DELEGATED UNDER S.16
OF THE P&D ACT 2005

DATE

APPROVAL GRANTED

MINISTER FOR PLANNING

DATE



Ordinary Council Meeting

25 February 2025

Item 10.6.1
WHS Committee
Minutes – 12 December 2024



Shire of Irwin Safety Committee Meeting

Wednesday 12th December 2024

MINUTES

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chair declared the meeting open at 10.34am

2. RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE

Committee Members

Suzanne Mearns	Executive Assistant to the CEO (Secretary)
Mark Jones	Manager Operations (MO)
Rochelle Vermeer	Workplace Health & Safety Coordinator (Chair)
Jodey Edwards	Leading Hand Parks + Gardens (DSR)
Davina Sandhu	HR Consultant – Via zoom
Lynwen Olsen	Transfer Station Officer (TSR)
Pania Pomana	Recreation Officer (RSR)

Guests

Peter Wennekes	LGIS - Risk Specialist – Regional Midwest
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Apologies

Shane Ivers	Chief Executive Officer (CEO)
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3. CONFIRMATION OF PREVIOUS MINUTES

Moved: Mark Jones

Seconded: Lynwen Olsen

4. MATTERS / ACTIONS ARISING FROM PREVIOUS MINUTES

ITEM	MEETING ACTIONS	RESPONSIBLE OFFICER	DUE DATE	COMPLETED DATE
1	PPE Compliance: Presented the draft PPE Procedure and feedback. DS to address the comments which have been received from the CEO. DS will review over the next few weeks then return to the CEO and make sure draft is ready to go to staff. DS will discuss with the CEO, whether the lightweight summer shirts could be trialled over the summer period. DS will get back to RV as soon as possible.	DS	28/02/25	
2	Creation of DRAFT Dealing with Difficult Customers Policy has been drafted and currently with the CEO for review. In the process of organising dealing with difficult customers training – due to be held in early February 2025	DS	28/02/25	

ITEM	MEETING ACTIONS	RESPONSIBLE OFFICER	DUE DATE	COMPLETED DATE
3	Fire Extinguisher training – Postponed until early 2025 to accommodate all wardens.	RV	31/03/25	Postponed
4	Commence planning of fire drills for all departments. All fire drills have now been completed with the carrying out of a fire evacuation in the Rec Centre at the function room on Monday 9 December 2024 which went very well. MJ advised fire alarms have arrived at the works depot and are ready for installation. PP advised muster point sign is required for the oval.	RV/ HS Reps		Completed 12/12/24
5	Hazard report to be raised in relation to the setup of Council Chamber ergonomics relating to minute taker/secretary seating position. Completed as now transferred to the hazard system.	SM	06/11/24	Completed 12/12/24
6	Rec Centre to confirm date for Fire Drill. Fire Drill to function room undertaken 09/12/24	PP/ LS	06/11/24	Completed 12/12/24

5. CORRESPONDENCE

5.1 In: LGIS skin checks, WARRRL Annual HSE Reporting, Notice of emergency works – Water Corp, LGIS – Critical incident debrief, Worksafe media release x 3, Contractor works approvals, new number for EAP (Telus Health), General newsletters

Out: General contractor approvals

6. TOOLBOX MEETING MINUTES

6.1 Arising Safety Concerns from Toolbox Meetings:

- Require updated list of Licensed Asbestos Contractors – who still have licenses and are they available. Red Littlefair was mentioned as still current. Require procedure for asbestos removal.
- Lynwen requested an update on the lightweight shirts for the Transfer Station CDS trial them as we are into the hot summer months.

6.2 Additional Safety Rep reported Concerns:

- One that has gone through Sitedocs with regards to the Pound – MJ.
- NBN workers on Main Roads Brand Highway with no traffic control in place. Traffic Plans are required for all MRWA works. No symbolic workman or anything installed resulting in risk to workers.

7. CURRENT WHS PROGRESS OVERVIEW

7.1 WHS Project Plan Updates:

- Have been working on BFB Volunteer component of SiteDocs – precheck has been completed along with resources for manual handling risk assessments. Works on documentation are in progress. Discussion had around spontaneous volunteer insurance coverage.
- Finishing off the Chemical Register and SDS's for Operations Depot– There are still a few expired SDS to source – RV finalizing documentation.
- Review and revision of evacuation diagrams for Denison House
- Site visit to pinpoint muster point signs for installation by Town Maintenance
- Theory based training session with the Operations crews for first aid
- Coordination of Emergency exit signs are now being installed.

8. REPORTS AND UPDATES

8.1 Take 5 completed: 335 new past 30 days – RV showed spreadsheet of completed forms since 1st July 24 rollout date.

8.2 Hazard Reports 4 new / 0 open:

	Hazard Source	Status
1	Desk arrangement in Chambers - Consideration should be given to the ergonomics of the 'minute taker/user' computer equipment located in Council Chambers. Users have raised questions about the ergonomic set up and the potential for neck soreness etc if sitting/using this location for an extended period of time.	New
2	Asbestos Fencing - Old asbestos fencing laying next to fence in grass @ corner of Parker and St Dominics Rd. Area has been coned off and danger tape placed around it.	New
3	Carpet is raised near entry to Finance Office - The carpet is raised in the front of the finance office, causing a tripping hazard. It appears to be raised more in the last couple days than usual. Contractor attended site and stretched carpet out and resecured.	Closed
4	Extreme heat in dog pound – On Wednesday the temperature gauge in the depot birdcage, which is quite an open space, hit 49 degrees. There was an older dog locked up in the Dog pound, with the back door open and 2x fans running. The dog started calling out, alerting Depot staff to its presence. Out of concern, the entry door was opened to check on the dog. Upon entering there was an overwhelming hit of EXTREME heat blow through the walkway. The dog was in distress due to the heat. Ranger Stephen was contacted; he asked for the concrete kennel area to be hosed down, and the entry door left open while he continued to try and contact the owner. This area was hosed down along with the residing dog for a length of time. The dog has since been collected by the owner. Action: RV to action hazard to Russell Morecroft and Shane Ivers (CEO)	New

8.3 Incident Reports 6 new / 1 open:

	Incident	Status
1	Member of public assaulted a public officer following a firebreak inspection	New
2	Damage to passenger side front wing of 502IR identified by rangers	New
3	Bogged side tipper on Mount Adams Road whilst carting gravel	New – Can be closed out
4	Stopped production of roadworks on Mount Adams Road	New – Can be closed out
5	Damage to rear bumper of 506IR whilst reversing hit parked trailer	New
6	Member of public tripped on George St footpath	In Progress
7	Damage to 510IR whilst reversing in public carpark	Open

9. WHS WORKPLACE INSPECTIONS

- 9.1** Updates from previous inspections:
- Transfer Station/ CDS: no outstanding actions
 - Works Depot: Stores – Actions outstanding Finalise Chemical Register + SDS board
 - Rec Centre: Toilets – no outstanding actions

10. WHS TRAINING

- 10.1** Update on WHS Training:
- First Aid training completed with 32 Qualified First Aiders across the organisation.
 - VOCs for Positrack/ mulcher Operators for Gavin + Brendan completed
 - Fire extinguisher/ Fire Warden training discussion to be held around April/ May 2025.

11. GENERAL BUSINESS

- 11.1** Any additional items raised by WHS committee members.
- Wren Oil have questioned whether the new oil catchment tank at the Transfer Station has a bung. MJ advised the oil catchment tank includes an internal bung. Discussion was had around installation of a step where the public tip the oil into the tank, preferably made from steel like to new Grannys beach ramp to avoid slip hazard.
 - Dianne Z has handed in her resignation so will be dismissed as the Admin HS Rep as of this meeting.
 - It is with a saddened heart that Parnz has handed in her resignation for HS Rep duties effective as of today. Thankyou Parnz you have been amazing to work with in WHS and have had a massive impact on the safety of the Rec Centre and beyond.
 - MJ requested correspondence go out for working in the heat.

PW – Spoke about when the Shire of Irwin would like to undertake Psychosocial Training. MJ mentioned that training should be conducted in May/ June.

PW also spoke to the Committee about Cyber Security and upcoming information sessions being held online if there was any interest in attending.

RV thanked everyone for their support over the year.

12. NEXT MEETING DATE

Wednesday 5th February @ 11:00am

13. CLOSURE

There being no further business, the meeting closed at 11.24am.

ITEM	MEETING ACTIONS	RESPONSIBLE OFFICER	DUE DATE
1	RV to action Pound hazard to Russell Morecroft and Shane Ivers (CEO)	RV	30/12/24
2	RV to coordinate correspondence for working in the heat	RV	30/12/24



Ordinary Council Meeting

25 February 2025

Item 10.6.2
Audit Committee
Minutes – 11 February 2025



Shire of Irwin Audit Committee Meeting

held in the Council Chambers

Tuesday, 11 February 2025

Minutes

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr Wyse, Presiding Member declared the meeting open at 4.01pm and welcomed Committee Members and Guests to the meeting.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Members

Cr B Wyse

Shire of Irwin Councillor

Cr I Scott

Shire of Irwin Councillor (Via Zoom)

Cr P Summers

Shire of Irwin Councillor

Staff

Mr S D Ivers

Chief Executive Officer

Ms P Machaka

Manager Finance

Ms Sue Mearns

Executive Assistant (Via Zoom)

Mrs Kait Boonzaaier

Assistant Accountant

Ms Stephanie Clarkson

Senior Finance Officer

Apologies

Aiden Pramoko

Pitcher Partners

Guests

Michael Liprino

Pitcher Partners (via Zoom)

Joanne Clark

Office of the Auditor General (via Zoom)

3. CONFIRMATION OF MINUTES

3.1. Minutes of the Audit Committee Meeting held Wednesday, 17 April 2024.

A copy of the minutes of the Audit Committee Meeting held 17 April 2024 have been provided to all Committee Members under separate cover.

COMMITTEE DECISION:

MOVED: Cr Summers

SECONDED: Cr Scott

That the Minutes of the Audit Committee Meeting, held 17 April 2024, be confirmed as a true and accurate recording of that meeting.

Voting Details:

Carried: 3/0

For: Cr Scott, Cr Wyse, Cr Summers

Against: Nil

4. NEW BUSINESS ITEMS

4.1. 2023/24 Annual Financial Statements and Independent Audit Report

Pitcher Partners, on behalf of the Office of the Auditor General, has completed the audit of the 2023/24 Annual Financial Statements. In the auditor's opinion, the financial report of the Shire of Irwin is based on proper accounts and records and fairly represents, 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 in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

1. Excessive Leave Balances

Audit testing identified that a number of employees hold significant accrued annual leave balances, in excess of levels stipulated in the entity's policies and procedures/employee contracts.

There are increased cash flow risks and business disruption risks associated with employees accumulating large leave balances, if an employee or a number of employees leave the entity or take leave at similar times.

Furthermore, excessive leave balances may have adverse effects on the entity including:

- key staff not being rotated, a preventive control against fraud; and
- health and safety concerns with employees not taking their leave entitlements.

A new policy is underway which will aim to reduce the accumulation of excessive leave balances. As per the recommendation above, employees will be encouraged to either take their leave or cash payment to reduce their excessive leave.

Update of UV Valuations in SynergySoft

Audit testing identified that during the year ended 30 June 2024, the Shire of Irwin had invoiced approximately \$263,065 in rates associated with the prior periods. These rates were levied as back charges as the Shire of Irwin had inadvertently failed to update the UV valuations for Mining Leases within its software package for levying rates.

Whilst not material, the circumstances in which the above has arose suggest that there is/was an oversight in the updating of UV Valuations within the Shire of Irwin's software suite. Similar failings in the future could lead to an under-collection of rates revenue for the Shire of Irwin and inability to utilise such funds in the delivery of its annual budget.

Due to the constant change of staff in the position of Rates Officer, it appears that the process of updating UV valuations was omitted.

The Shire has now revised its procedure for updating valuations into its financial system SynergySoft and has also put in place a new reconciliation which ensures that Synergy Soft Valuations are reconciled back to Landgate Values on a monthly basis.

Attachments

- 4.1.1 Audited Financial Statements
- 4.1.2 Independent Audit Opinion
- 4.1.3 Final Management Letter
- 4.1.4 Audit Closing Report

COMMITTEE DECISION:

MOVED: Cr Summers

SECONDED: Cr Scott

That the Shire of Irwin Audit Committee receives the information provided in the 2023/24 Annual Financial Statements and Independent Audit Report, provided as Attachments 4.1.1 and 4.1.2 respectively.

Voting Details:

Carried: 3/0

For: Cr Scott, Cr Wyse, Cr Summers

Against: Nil

5. GENERAL BUSINESS

Nil

6. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

Nil

7. SETTING OF FUTURE MEETING DATES

Next meeting date TBC.

8. CLOSURE

There being no further business, the Presiding Member closed the meeting at 4.11pm.

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

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	46

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

A safe place to live, an exciting place to visit, and a progressive place to work.

Principal place of business:
11-13 Waldeck Street
DONGARA WA 6525



**PITCHER
PARTNERS**

**SHIRE OF IRWIN
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 Irwin 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 13 day of December 2024



CEO

Shane Ivers
Name of CEO



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	6,839,653	6,338,638	5,985,947
Grants, subsidies and contributions	2(a)	1,148,881	602,978	1,406,119
Fees and charges	2(a)	2,576,365	2,541,697	2,433,239
Interest revenue	2(a)	277,884	211,311	211,177
Other revenue	2(a)	266,739	527,100	399,452
		<u>11,109,522</u>	<u>10,221,724</u>	<u>10,435,934</u>
Expenses				
Employee costs	2(b)	(4,447,425)	(3,706,031)	(3,973,011)
Materials and contracts		(4,678,744)	(3,689,148)	(4,346,442)
Utility charges		(583,084)	(501,047)	(491,619)
Depreciation		(4,863,719)	(4,518,456)	(4,551,218)
Finance costs		(273,800)	(278,366)	(255,207)
Insurance		(269,974)	(266,279)	(240,411)
Other expenditure	2(b)	(205,373)	(211,016)	(203,875)
		<u>(15,322,119)</u>	<u>(13,170,343)</u>	<u>(14,061,783)</u>
		(4,212,597)	(2,948,619)	(3,625,849)
Capital grants, subsidies and contributions	2(a)	979,133	7,247,034	1,197,091
Profit on asset disposals		0	114,707	118,538
Loss on asset disposals		(21,111)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,744
		<u>959,283</u>	<u>7,361,741</u>	<u>1,318,373</u>
Net result for the period		(3,253,314)	4,413,122	(2,307,476)
Total comprehensive income for the period		(3,253,314)	4,413,122	(2,307,476)

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



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

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,541,970	3,685,139
Trade and other receivables	5	1,085,960	1,082,341
Other financial assets	4(a)	44,571	34,194
Inventories	6	35,881	32,618
Other assets	7	38,905	4,515
TOTAL CURRENT ASSETS		3,747,287	4,838,807
NON-CURRENT ASSETS			
Trade and other receivables	5	50,992	43,472
Other financial assets	4(b)	342,431	315,010
Property, plant and equipment	8	41,830,607	41,635,542
Infrastructure	9	64,120,606	65,760,798
Right-of-use assets	11(a)	179,698	218,795
TOTAL NON-CURRENT ASSETS		106,524,334	107,973,617
TOTAL ASSETS		110,271,621	112,812,424
CURRENT LIABILITIES			
Trade and other payables	12	1,033,501	1,032,493
Other liabilities	13	746,785	515,074
Lease liabilities	11(b)	34,370	32,860
Borrowings	14	828,529	576,842
Employee related provisions	15	793,228	705,081
TOTAL CURRENT LIABILITIES		3,436,413	2,862,350
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	70,350	104,720
Borrowings	14	5,074,737	4,885,432
Employee related provisions	15	52,258	68,744
TOTAL NON-CURRENT LIABILITIES		5,197,345	5,058,896
TOTAL LIABILITIES		8,633,758	7,921,246
NET ASSETS		101,637,863	104,891,178
EQUITY			
Retained surplus		36,701,396	39,650,352
Reserve accounts	28	1,295,984	1,600,342
Revaluation surplus	16	63,640,484	63,640,484
TOTAL EQUITY		101,637,864	104,891,178

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



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

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2022		42,165,339	1,392,831	63,640,484	107,198,654
Comprehensive income for the period					
Net result for the period		(2,307,476)	0	0	(2,307,476)
Total comprehensive income for the period		(2,307,476)	0	0	(2,307,476)
Transfers from reserve accounts	28	60,000	(60,000)	0	0
Transfers to reserve accounts	28	(267,511)	267,511	0	0
Balance as at 30 June 2023		39,650,352	1,600,342	63,640,484	104,891,178
Comprehensive income for the period					
Net result for the period		(3,253,314)	0	0	(3,253,314)
Total comprehensive income for the period		(3,253,314)	0	0	(3,253,314)
Transfers from reserve accounts	28	350,000	(350,000)	0	0
Transfers to reserve accounts	28	(45,642)	45,642	0	0
Balance as at 30 June 2024		36,701,396	1,295,984	63,640,484	101,637,864

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

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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,486,642	5,978,424
Grants, subsidies and contributions		1,305,909	1,233,795
Fees and charges		2,593,392	2,445,759
Interest revenue		277,884	211,177
Goods and services tax received		818,228	731,822
Other revenue		266,739	399,452
		<u>11,748,794</u>	<u>11,000,429</u>
Payments			
Employee costs		(4,356,419)	(3,749,395)
Materials and contracts		(4,753,350)	(4,647,259)
Utility charges		(583,084)	(491,619)
Finance costs		(273,800)	(255,207)
Insurance paid		(269,974)	(240,411)
Goods and services tax paid		(786,443)	(728,117)
Other expenditure		(184,566)	(191,506)
		<u>(11,207,636)</u>	<u>(10,303,514)</u>
Net cash provided by operating activities		<u>541,158</u>	<u>696,915</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans		(80,000)	0
Payments for purchase of property, plant & equipment	8(a)	(1,532,443)	(1,414,264)
Payments for construction of infrastructure	9(a)	(1,872,522)	(1,609,987)
Capital grants, subsidies and contributions		1,344,687	1,243,835
Proceeds from financial assets at amortised cost - self supporting loans		43,462	37,930
Proceeds from sale of property, plant & equipment		4,359	299,955
Net cash (used in) investing activities		<u>(2,092,457)</u>	<u>(1,442,531)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(588,009)	(559,933)
Payments for principal portion of lease liabilities	27(d)	(32,860)	(20,161)
Proceeds from new borrowings	27(a)	1,029,000	0
Net cash provided by (used in) financing activities		<u>408,131</u>	<u>(580,094)</u>
Net (decrease) in cash held		<u>(1,143,168)</u>	<u>(1,325,710)</u>
Cash at beginning of year		3,685,139	5,010,850
Cash and cash equivalents at the end of the year		<u>2,541,971</u>	<u>3,685,140</u>

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

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	6,835,335	6,334,898	5,982,204
Rates excluding general rates	25	4,318	3,740	3,743
Grants, subsidies and contributions		1,148,881	602,978	1,406,119
Fees and charges		2,576,365	2,541,697	2,433,239
Interest revenue		277,884	211,311	211,177
Other revenue		266,739	527,100	399,452
Profit on asset disposals		0	114,707	118,538
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,261	0	2,744
		<u>11,110,783</u>	<u>10,336,431</u>	<u>10,557,216</u>
Expenditure from operating activities				
Employee costs		(4,447,425)	(3,706,031)	(3,973,011)
Materials and contracts		(4,678,744)	(3,689,148)	(4,346,442)
Utility charges		(583,084)	(501,047)	(491,619)
Depreciation		(4,863,719)	(4,518,456)	(4,551,218)
Finance costs		(273,800)	(278,366)	(255,207)
Insurance		(269,974)	(266,279)	(240,411)
Other expenditure		(205,373)	(211,016)	(203,875)
Loss on asset disposals		(21,111)	0	0
		<u>(15,343,230)</u>	<u>(13,170,343)</u>	<u>(14,061,783)</u>
Non cash amounts excluded from operating activities	26(a)	4,866,773	4,408,518	4,405,392
Amount attributable to operating activities		<u>634,326</u>	<u>1,574,606</u>	<u>900,825</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		979,133	7,247,034	1,197,091
Proceeds from disposal of assets		4,359	2,209,126	299,955
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	43,462	57,539	37,930
		<u>1,026,954</u>	<u>9,513,699</u>	<u>1,534,976</u>
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		(80,000)	(100,000)	0
Purchase of property, plant and equipment	8(a)	(1,532,443)	(2,460,190)	(1,414,264)
Purchase and construction of infrastructure	9(a)	(1,872,522)	(8,516,604)	(1,609,987)
		<u>(3,484,965)</u>	<u>(11,076,794)</u>	<u>(3,024,251)</u>
Amount attributable to investing activities		<u>(2,458,011)</u>	<u>(1,563,095)</u>	<u>(1,489,275)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	1,029,000	1,029,000	0
Proceeds from new leases - non cash	27(d)	0	0	140,252
Transfers from reserve accounts	28	350,000	799,066	60,000
		<u>1,379,000</u>	<u>1,828,066</u>	<u>200,252</u>
Outflows from financing activities				
Repayment of borrowings	27(a)	(588,009)	(720,752)	(559,933)
Payments for principal portion of lease liabilities	27(d)	(32,860)	(32,860)	(20,161)
Transfers to reserve accounts	28	(45,642)	(2,076,317)	(267,511)
		<u>0</u>	<u>17,285</u>	<u>0</u>
		<u>(666,511)</u>	<u>(2,812,644)</u>	<u>(847,605)</u>
Non-cash amounts excluded from financing activities	26(b)	0	0	(140,252)
Amount attributable to financing activities		<u>712,489</u>	<u>(984,578)</u>	<u>(787,605)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(c)	744,916	973,616	2,120,971
Amount attributable to operating activities		634,326	1,574,606	900,825
Amount attributable to investing activities		(2,458,011)	(1,563,095)	(1,489,275)
Amount attributable to financing activities		712,489	(984,578)	(787,605)
Surplus or deficit after imposition of general rates	26(c)	<u>(366,280)</u>	<u>549</u>	<u>744,916</u>

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

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

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Joint Arrangements	33
Note 23	Events Occurring After the End of the Reporting Period	38
Note 24	Other Material Accounting Policies	39
Information required by legislation		
Note 25	Rating Information	40
Note 26	Determination of Surplus or Deficit	41
Note 27	Borrowing and Lease Liabilities	42
Note 28	Reserve accounts	45



**SHIRE OF IRWIN
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 Irwin which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in note 24

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.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current
 - AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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 - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation 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
Other revenue - 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	6,835,335	4,318	6,839,653
Grants, subsidies and contributions	415,942	0		732,939	1,148,881
Fees and charges	2,500,885	0	75,480	0	2,576,365
Interest revenue	0	0	66,662	211,222	277,884
Other revenue	70,007	0	0	196,732	266,739
Capital grants, subsidies and contributions	0	979,133	0	0	979,133
Total	2,986,834	979,133	6,977,477	1,145,211	12,088,655

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,982,204	3,743	5,985,947
Grants, subsidies and contributions	385,638	0	0	1,020,481	1,406,119
Fees and charges	2,343,378	0	89,861	0	2,433,239
Interest revenue	0	0	45,888	165,289	211,177
Other revenue	67,666	0	0	331,786	399,452
Capital grants, subsidies and contributions	0	1,197,091	0	0	1,197,091
Total	2,796,682	1,197,091	6,117,953	1,521,299	11,633,025

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	7,029	4,387
Interest on reserve account	45,642	45,643
Trade and other receivables overdue interest	66,662	45,888
Other interest revenue	158,551	115,259
	<u>277,884</u>	<u>211,177</u>
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$10,000		
Fees and charges relating to rates receivable		
Payment arrangement plan fee	330	150
The 2024 original budget estimate in relation to: Charges on instalment plan was \$5,430		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	71,580	53,400
- Other services – grant acquittals	9,000	12,170
	<u>80,580</u>	<u>65,570</u>
Employee Costs		
Employee benefit costs	4,447,425	3,973,011
Other employee costs	4,447,425	3,973,011
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	273,800	255,207
Other expenditure		
Impairment losses on rates and statutory receivables	1,755	151
Impairment losses on trade receivables	20,807	12,369
Sundry expenses	182,811	191,355
	<u>205,373</u>	<u>203,875</u>

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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	2,541,970	3,685,139
Total cash and cash equivalents	2,541,970	3,685,139
Held as		
- Unrestricted cash and cash equivalents	76,266	655,788
- Restricted cash and cash equivalents	17 2,465,704	3,029,351
	2,541,970	3,685,139

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.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	44,571	34,194
	44,571	34,194
Other financial assets at amortised cost		
Self supporting loans receivable	26(c) 44,571	34,194
	44,571	34,194
Held as		
- Unrestricted other financial assets at amortised cost	44,571	34,194
	44,571	34,194
(b) Non-current assets		
Financial assets at amortised cost	280,073	253,913
Financial assets at fair value through profit or loss	62,358	61,097
	342,431	315,010
Financial assets at amortised cost		
Self supporting loans receivable	280,074	253,913
Term deposits	0	0
	280,073	253,913
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	61,097	58,353
Movement attributable to fair value increment	1,261	2,744
Units in Local Government House Trust - closing balance	62,358	61,097

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

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

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



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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	815,605	446,323
Trade receivables	168,288	485,141
GST receivable	37,086	68,869
Receivables for employee related provisions	15 95,603	95,603
Allowance for credit losses of rates and statutory receivables	(1,491)	(654)
Allowance for credit losses of trade receivables	22(b) (29,131)	(12,941)
	1,085,960	1,082,341
Non-current		
Rates and statutory receivables	45,817	43,472
Receivables for employee related provisions-non current	5,175	0
	50,992	43,472

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Allowance for credit losses of trade receivables	5 (29,131)	(12,941)	(572)
Total trade and other receivables from contracts with customers	(29,131)	(12,941)	(572)

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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



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

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	35,881	32,618
	35,881	32,618
The following movements in inventories occurred during the year:		
Balance at beginning of year	32,618	21,521
Inventories expensed during the year	(280,359)	(253,135)
Additions to inventory	283,622	264,232
Balance at end of year	35,881	32,618

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	21,295	0
Accrued income	17,610	4,515
	38,905	4,515

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.



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease				Assets subject to operating lease				Total Property				Plant and equipment				Total property, plant and equipment	
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Buildings - specialised	Building Work in progress	Total Property	Furniture and equipment	Plant and equipment	Other property, plant and equipment	Progress	Plant and equipment
Balance at 1 July 2022	5,524,404	370,000	32,961,637	0	149,602	0	0	0	519,602	32,961,637	0	27,273	39,005,643	297,562	2,224,141	0	0	41,527,346
Additions	0	0	289,746	0	0	0	0	0	289,746	0	0	317,019	54,825	1,042,420	0	0	1,414,264	
Disposals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(181,417)
Depreciation	0	(8,362)	(626,117)	0	(2,244)	0	0	(10,606)	(626,117)	0	0	(636,723)	(55,054)	(432,874)	0	0	(1,124,651)	
Balance at 30 June 2023	5,524,404	361,638	32,625,266	0	147,358	0	0	508,996	32,625,266	0	27,273	38,685,939	297,333	2,652,270	0	0	41,635,542	
Comprises:																		
Gross balance amount at 30 June 2023	5,524,404	370,000	33,251,383	0	149,602	0	0	519,602	33,251,383	0	27,273	39,322,662	790,984	4,895,883	0	0	45,009,129	
Accumulated depreciation at 30 June 2023	0	(8,362)	(626,117)	0	(2,244)	0	0	(10,606)	(626,117)	0	0	(636,723)	(493,251)	(2,243,613)	0	0	(3,373,587)	
Balance at 30 June 2023	5,524,404	361,638	32,625,266	0	147,358	0	0	508,996	32,625,266	0	27,273	38,685,939	297,333	2,652,270	0	0	41,635,542	
Balance at 30 June 2024	5,524,404	353,263	32,033,772	0	145,111	0	0	498,374	32,033,772	0	22,456	38,079,006	268,787	3,421,622	0	0	41,830,607	
Comprises:																		
Gross balance amount at 30 June 2024	5,524,404	370,000	33,293,347	0	149,602	0	0	519,602	33,293,347	0	22,456	39,359,809	832,575	6,265,814	0	0	46,519,390	
Accumulated depreciation at 30 June 2024	0	(16,737)	(1,259,575)	0	(4,491)	0	0	(21,228)	(1,259,575)	0	0	(1,280,803)	(563,788)	(2,844,192)	0	0	(4,688,783)	
Balance at 30 June 2024	5,524,404	353,263	32,033,772	0	145,111	0	0	498,374	32,033,772	0	22,456	38,079,006	268,787	3,421,622	0	0	41,830,607	

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar items	Independent Valuation	June 2022	Price per square metre
Buildings - non-specialised	2	Improvements to land valued using cost approach using depreciated replacement costs	Independent Valuation	June 2022	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement costs	Independent Valuation	June 2022	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

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

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads \$	Infrastructure - other \$	Infrastructure - work in progress \$	Total Infrastructure \$
Balance at 1 July 2022	58,481,111	9,084,471	7,825	67,573,407
Additions	1,078,019	256,437	275,531	1,609,987
Depreciation	(2,912,102)	(510,494)	0	(3,422,596)
Balance at 30 June 2023	<u>56,647,028</u>	<u>8,830,414</u>	<u>283,356</u>	<u>65,760,798</u>
Comprises:				
Gross balance at 30 June 2023	73,159,739	12,213,346	283,356	85,656,441
Accumulated depreciation at 30 June 2023	(16,512,711)	(3,382,932)	0	(19,895,643)
Balance at 30 June 2023	<u>56,647,028</u>	<u>8,830,414</u>	<u>283,356</u>	<u>65,760,798</u>
Additions	1,219,649	355,189	297,684	1,872,522
(Disposals)	0	(16,570)	0	(16,570)
Depreciation	(2,963,887)	(532,257)	0	(3,496,144)
Transfers	116,995	34,739	(151,734)	0
Balance at 30 June 2024	<u>55,019,785</u>	<u>8,671,515</u>	<u>429,306</u>	<u>64,120,606</u>
Comprises:				
Gross balance at 30 June 2024	74,496,383	12,565,764	429,306	87,491,453
Accumulated depreciation at 30 June 2024	(19,476,598)	(3,894,249)	0	(23,370,847)
Balance at 30 June 2024	<u>55,019,785</u>	<u>8,671,515</u>	<u>429,306</u>	<u>64,120,606</u>



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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

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

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Land - freehold land	Not depreciated
Buildings - non-specialised	20 - 50 years
Buildings - specialised	15 - 50 years
Furniture and equipment	3 - 10 years
Plant and equipment	2 - 25 years
Infrastructure - Roads	12 - 50 years
Infrastructure - Other	10 - 75 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Landfill assets	30 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

Revision of useful lives of plant and equipment

None



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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

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

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

Gains or losses on disposal

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

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

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - [Describe]	Right-of-use assets - land and buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$	\$
Balance at 1 July 2022		0	82,514	140,252	222,766
Depreciation			(3,971)		(3,971)
Balance at 30 June 2023		0	78,543	140,252	218,795
Gross balance amount at 30 June 2023			78,543	140,252	218,795
Balance at 30 June 2023		0	78,543	140,252	218,795
Depreciation			(3,977)	(35,120)	(39,097)
Balance at 30 June 2024		0	74,566	105,132	179,698
Gross balance amount at 30 June 2024		0	78,543	140,252	218,795
Accumulated depreciation at 30 June 2024		0	(3,977)	(35,120)	(39,097)
Balance at 30 June 2024		0	74,566	105,132	179,698

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(39,097)	(3,971)
Finance charge on lease liabilities	(7,289)	(4,284)
Total amount recognised in the statement of comprehensive income	(46,386)	(8,255)
Total cash outflow from leases	(40,149)	(24,445)

(b) Lease Liabilities

Current	34,370	32,860
Non-current	70,350	104,720
	104,720	137,580

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified 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 27(d).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

	2024 Actual	2023 Actual
	\$	\$
	114,964	23,301
	112,531	13,203
	12,051	12,051
	12,051	12,051
	12,051	24,152
	263,648	84,758
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	5,740	2,855

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Accrued interest	
Financial liabilities	
Accrued expenditure	

2024	2023
\$	\$
339,903	411,906
135,341	116,725
111,885	100,429
74,635	66,746
246,060	236,084
34,155	18,233
31,331	31,331
60,191	51,039
1,033,501	1,032,493

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

13. OTHER LIABILITIES

Current

Contract liabilities	31,950	165,793
Capital grant/contributions liabilities	714,835	349,281
	<u>746,785</u>	<u>515,074</u>

Reconciliation of changes in contract liabilities

Opening balance	165,793	197,409
Additions	31,950	165,793
Revenue from contracts with customers included as a contract liability at the start of the period	(165,793)	(197,409)
	<u>31,950</u>	<u>165,793</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was (2023: \$31,950)

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.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	349,281	302,537
Additions	714,835	349,281
Revenue from capital grant/contributions held as a liability at the start of the period	(349,281)	(302,537)
	<u>714,835</u>	<u>349,281</u>

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

MATERIAL ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		828,529	5,074,737	5,903,266	576,843	4,885,432	5,462,275
Total secured borrowings	27(a)	828,529	5,074,737	5,903,266	576,843	4,885,432	5,462,275

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Irwin.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

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

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Annual leave on cost

Long service leave on cost

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Long service leave on cost

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	292,951	253,778
Long service leave	379,637	349,168
Annual leave on cost	52,929	44,139
Long service leave on cost	67,711	57,996
	793,228	705,081
Total current employee related provisions	793,228	705,081
Long service leave	45,416	61,956
Long service leave on cost	6,842	6,788
	52,258	68,744
Total non-current employee related provisions	52,258	68,744
Total employee related provisions	845,486	773,825

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	2023 Closing Balance
	\$	\$	\$	\$
Revaluation surplus - Furniture and equipment	380,764	380,764	380,764	380,764
Revaluation surplus - Plant and equipment	699,454	699,454	699,454	699,454
Revaluation surplus - Land & building	21,751,469	21,751,469	21,751,469	21,751,469
Revaluation surplus - Infrastructure - roads	36,139,937	36,139,937	36,139,937	36,139,937
Revaluation surplus - Infrastructure - other	4,668,860	4,668,860	4,668,860	4,668,860
	63,640,484	63,640,484	63,640,484	63,640,484



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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,465,704	3,029,351
		2,465,704	3,029,351
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	1,295,984	1,600,342
Contract liabilities	13	31,950	165,793
Capital grant liabilities	13	714,835	349,281
Village Units		373,935	373,935
Unspent loans	27(c)	49,000	540,000
Total restricted financial assets		2,465,704	3,029,351

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit		0	0
Bank overdraft at balance date			
Credit card limit		50,000	50,000
Credit card balance at balance date		(31,493)	(6,801)
Total amount of credit unused		18,507	43,199
Loan facilities			
Loan facilities - current		828,529	576,843
Loan facilities - non-current		5,074,737	4,885,432
Total facilities in use at balance date		5,903,266	5,462,275
Unused loan facilities at balance date		49,000	540,000

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

19. CONTINGENT LIABILITIES

In Compliance with the Contaminated Site Act 2003
The Shire has listed the below to be a possible sources of contamination:

Shire of Irwin landfill / sewage disposal site

Until the Shire 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 the site, the Shire is unable to estimate the potential costs associated with remediation of this site.
This approach is consistent with Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	76,699	436,301
- plant & equipment purchases	0	390,786
	76,699	827,087
Payable:		
- not later than one year	76,699	827,087



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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	20,000	20,000	20,000
President's meeting attendance fees	10,000	10,000	10,000
President's ICT expenses	365	316	285
President's travel and accommodation expenses		500	1,276
	<u>30,365</u>	<u>30,816</u>	<u>31,561</u>
Deputy President's annual allowance	5,000	5,000	5,000
Deputy President's meeting attendance fees	7,688	7,688	7,688
Deputy President's ICT expenses	365	312	243
Deputy President's travel and accommodation expenses		500	
	<u>13,053</u>	<u>13,500</u>	<u>12,931</u>
All other council member's meeting attendance fees	36,518	46,128	46,128
All other council member's ICT expenses	2,241	1,872	1,749
All other council member's travel and accommodation expenses	1,674	3,000	1,308
	<u>40,433</u>	<u>51,000</u>	<u>49,185</u>
21(b)	<u>83,851</u>	<u>95,316</u>	<u>93,677</u>

(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	956,924	748,821
Post-employment benefits	132,677	137,875
Employee - other long-term benefits	21,118	65,235
Employee - termination benefits	2,701	44,574
Council member costs	83,851	93,677
21(a)	<u>1,197,271</u>	<u>1,090,182</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	473	357
Purchase of goods and services	18,207	69,997
Amounts outstanding from related parties:		
Trade and other receivables	0	189

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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



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

22. JOINT ARRANGEMENTS

Share of joint operations

Stage 1 - Letter of Agreement Dated 20/06/1987

The Shire has participated in a joint arrangement with Homeswest for the construction of the following:

- Four 1 bedroom seniors housing units (5 - 8) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 100% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	2024 Actual	2023 Actual
Statement of Financial Position		
Buildings - specialised	\$ 265,059	\$ 265,059
Less - accumulated depreciation	(18,388)	(9,186)
Total assets	246,671	255,873
Reserve accounts	265,059	265,059
Total equity	265,059	265,059
Statement of Comprehensive Income		
Other revenue	30,523	27,981
Depreciation	(9,202)	(9,186)
Other expense	(27,212)	(22,561)
Profit/(loss) for the period	(5,891)	(3,766)
Other comprehensive income		
Total comprehensive income for the period	(5,891)	(3,766)
Statement of Cash Flows		
Other revenue	30,523	27,981
Other expense	(27,212)	(22,561)
Net cash provided by (used in) operating activities	3,311	5,420

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

22. JOINT ARRANGEMENTS

Share of joint operations (Continued)

Stage 2 - JV Agreement Dated 24/06/1993

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Six 1 bedroom seniors housing units (9 - 14) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 18.03% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	2024	2023
	Actual	Actual
Statement of Financial Position		\$
Buildings - specialised	193,896	193,896
Less - accumulated depreciation	(12,976)	(6,483)
Total assets	180,920	187,413
Reserve accounts	193,896	193,896
Total equity	193,896	193,896
Statement of Comprehensive Income		
Other revenue	46,926	27,981
Depreciation	(6,493)	(6,483)
Other expense	(46,724)	(22,561)
Profit/(loss) for the period	(6,291)	(1,063)
Other comprehensive income		
Total comprehensive income for the period	(6,291)	(1,063)
Statement of Cash Flows		
Other revenue	46,926	27,981
Other expense	(46,724)	(22,561)
Net cash provided by (used in) operating activities	202	5,420

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

22. JOINT ARRANGEMENTS

Share of joint operations (Continued)

Stage 3 - JV Agreement Dated 26/06/1996

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Four 1 bedroom seniors housing units (15 - 18) at Lot 915 225 Ocean Drive, Port Denison
- Six 2 bedroom seniors housing units (19 - 24) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 19.18% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	2024 Actual	2023 Actual
Statement of Financial Position		
Buildings - specialised	\$ 167,878	\$ 167,878
Less - accumulated depreciation	(10,571)	(5,070)
Total assets	157,307	162,808
Reserve accounts	167,878	167,878
Total equity	167,878	167,878
Statement of Comprehensive Income		
Other revenue	91,243	79,496
Depreciation	(5,501)	(5,070)
Other expense	(68,029)	(67,616)
Profit/(loss) for the period	17,713	6,810
Other comprehensive income		
Total comprehensive income for the period	17,713	6,810
Statement of Cash Flows		
Other revenue	91,243	79,496
Other expense	(68,029)	(67,616)
Net cash provided by (used in) operating activities	23,214	11,880

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

22. JOINT ARRANGEMENTS

Share of joint operations (Continued)

Stage 4 - JV Agreement Dated 14/06/2002

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Five 1 bedroom seniors housing units (25 - 28 and 30) at Lot 915 225 Ocean Drive, Port Denison
- One 2 bedroom seniors housing unit (29) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 12.23% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

Statement of Financial Position	2024 Actual	2023 Actual
Buildings - specialised	98,906	98,906
Less - accumulated depreciation	(4,508)	(2,252)
Total assets	94,398	96,654
Reserve accounts	98,906	98,906
Total equity	98,906	98,906
Statement of Comprehensive Income		
Other revenue	48,727	46,225
Depreciation	(2,256)	(2,252)
Other expense	(41,757)	(28,797)
Profit/(loss) for the period	4,714	15,176
Other comprehensive income		
Total comprehensive income for the period	4,714	15,176
Statement of Cash Flows		
Other revenue	48,727	46,225
Other expense	(41,757)	(28,797)
Net cash provided by (used in) operating activities	6,970	17,428

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

22. JOINT ARRANGEMENTS

Share of joint operations (Continued)

Stage 5 - JV Agreement Dated 21/12/2003

The Shire has participated in a joint arrangement with Homeswest for the construction the following:

- Five 1 bedroom seniors housing units (31 - 35) at Lot 915 225 Ocean Drive, Port Denison
- Four 2 bedroom seniors housing units (36 - 39) at Lot 915 225 Ocean Drive, Port Denison

The housing units have been constructed on Council vested land with the Shire having a 14.38% share in the assets of this joint arrangement. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council. The Shire is required to provide for the long term maintenance needs of the properties.

	2024 Actual	2023 Actual
Statement of Financial Position	\$	\$
	162,656	162,656
	(9,354)	(4,868)
Total assets	153,302	157,788
Reserve accounts	162,656	162,656
Total equity	162,656	162,656
Statement of Comprehensive Income		
Other revenue	81,065	76,886
Depreciation	(4,486)	(4,868)
Other expense	(66,821)	(53,612)
Profit/(loss) for the period	9,758	18,406
Other comprehensive income		
Total comprehensive income for the period	9,758	18,406
Statement of Cash Flows		
Other revenue	81,065	76,886
Other expense	(66,821)	(53,612)
Net cash provided by (used in) operating activities	14,244	23,274

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

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

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual		2023/24 Interim		2023/24 Actual		2023/24 Interim		2023/24 Actual		2023/24 Interim		2023/24 Actual				
				Value*	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate		
(i) General rates																				
GRV - Residential	Gross rental valuation	12.137	1,386	17,567,228	2,132,134	2,946	(1,904)	2,132,176	2,132,176	2,128,790	15,000	2,143,790	2,019,420	458,121	481,970	481,970	458,121			
GRV - Commercial	Gross rental valuation	12.137	123	3,971,080	481,970	1,391	0	483,961	0	481,970	0	481,970	481,970	68,772	78,341	78,341	68,772			
GRV - Undeveloped	Gross rental valuation	12.137	46	628,866	74,997	15,202	224	80,423	0	78,341	0	160,215	153,312	160,215	19,787	19,787	160,215			
GRV - Residential - R50 Developed	Gross rental valuation	12.137	77	1,320,058	160,215	0	365	160,580	0	160,215	0	19,787	17,884	17,884	19,787	17,884	17,884			
GRV - Residential - R50 Undeveloped	Gross rental valuation	12.137	12	163,034	19,787	927	0	20,714	0	19,787	0	49,565	49,330	49,330	49,565	49,565	49,330			
UV - Policy Area A	Unimproved valuation	1.3019	6	3,807,000	49,563	0	0	49,563	0	49,565	0	59,523	61,970	59,523	59,523	59,523	61,970			
UV - Policy Area B	Unimproved valuation	1.3019	14	4,572,000	59,523	1,223	0	60,746	0	59,523	0	1,521,072	1,369,746	1,521,072	1,521,072	1,369,746				
UV - Policy Area C	Unimproved valuation	1.3019	164	117,964,800	1,535,784	13,760	(83)	1,549,461	0	1,521,072	15,000	1,536,072	1,369,746	259,059	259,059	259,059	252,632			
UV - Policy Area D	Unimproved valuation	1.3019	120	19,898,500	259,059	1,094	0	260,153	0	259,059	0	168,459	168,459	168,459	168,459	168,459	160,551			
UV - Policy Area E	Unimproved valuation	1.3019	40	12,939,500	168,459	0	0	168,459	0	168,459	0	85,209	84,743	85,209	85,209	84,743	84,743			
UV - Policy Area F	Unimproved valuation	1.3019	25	6,545,000	85,209	(690)	0	84,519	0	85,209	0	65,199	64,198	65,199	65,199	64,198	64,198			
UV - Policy Area G	Unimproved valuation	1.3019	28	5,008,000	65,199	197,815	0	263,014	0	65,199	0	364,025	332,500	364,025	364,025	332,500	332,500			
UV - Mining	Unimproved valuation	21.361	36	1,704,159	364,025	0	261,202	625,227	0	364,025	0	189,584	175,055	189,584	189,584	175,055	175,055			
UV - Mining Developed	Unimproved valuation	21.361	9	956,623	189,584	23,305	0	212,889	0	189,584	0	5,630,798	5,630,798	5,630,798	5,630,798	5,630,798	5,630,798	5,630,798		
Total general rates			2,086	197,085,788	5,645,508	286,973	259,804	6,162,285	0	5,630,798	30,000	5,660,798	5,286,204	5,985,947	5,985,947	5,985,947	5,985,947	5,985,947		
(ii) Minimum payment																				
GRV - Residential	Gross rental valuation	1.050	76	572,180	79,800	0	0	79,800	0	75,600	0	75,600	92,400	68,250	65,100	65,100	68,250	65,100		
GRV - Commercial	Gross rental valuation	1.050	62	282,947	65,100	0	0	65,100	0	65,100	0	448,350	460,950	448,350	448,350	448,350	460,950	448,350		
GRV - Undeveloped	Gross rental valuation	1.050	423	1,330,637	444,150	0	0	444,150	0	6,300	0	6,300	6,300	6,300	6,300	6,300	6,300	6,300		
GRV - Residential - R50 Developed	Gross rental valuation	1.050	6	58,496	6,300	0	0	6,300	0	13,650	0	13,650	14,700	13,650	13,650	13,650	14,700	13,650		
GRV - Residential - R50 Undeveloped	Gross rental valuation	1.050	13	64,830	13,650	0	0	13,650	0	3,150	0	3,150	4,200	3,150	3,150	3,150	4,200	3,150		
UV - Policy Area A	Unimproved valuation	1.050	3	190,000	3,150	0	0	3,150	0	2,100	0	2,100	3,150	2,100	2,100	2,100	3,150	2,100		
UV - Policy Area B	Unimproved valuation	1.050	2	223,500	2,100	0	0	2,100	0	19,950	0	19,950	22,050	19,950	19,950	19,950	22,050	19,950		
UV - Policy Area C	Unimproved valuation	1.050	18	2,905,500	18,900	0	0	18,900	0	6,300	0	6,300	7,350	6,300	6,300	6,300	7,350	6,300		
UV - Policy Area D	Unimproved valuation	1.050	6	524,500	6,300	0	0	6,300	0	10,500	0	10,500	10,500	10,500	10,500	10,500	10,500	10,500		
UV - Policy Area E	Unimproved valuation	1.050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
UV - Policy Area F	Unimproved valuation	1.050	10	740,000	10,500	0	0	10,500	0	23,100	0	23,100	24,150	23,100	23,100	23,100	24,150	23,100		
UV - Policy Area G	Unimproved valuation	1.050	0	0	0	0	0	0	0	674,100	0	674,100	714,000	674,100	674,100	674,100	714,000	674,100		
UV - Mining	Unimproved valuation	1.050	22	975,668	23,100	0	0	23,100	0	6,304,898	30,000	6,334,898	5,982,204	6,334,898	6,334,898	6,334,898	5,982,204	6,334,898		
UV - Mining Developed	Unimproved valuation	1.050	0	0	0	0	0	0	0	3,740	0	3,740	3,743	3,740	3,740	3,740	3,743	3,740		
Total minimum payments			641	7,868,268	873,050	0	0	873,050	0	6,304,898	30,000	6,334,898	5,982,204	6,334,898	6,334,898	6,334,898	5,982,204	6,334,898	5,982,204	
Total general rates and minimum payments			2,727	204,954,046	6,318,558	286,973	259,804	6,835,335	0	6,304,898	30,000	6,334,898	5,982,204	6,334,898	6,334,898	6,334,898	5,982,204	6,334,898	5,982,204	
(iii) Ex-gratia Rates																				
Damper to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent			0	0	0	0	0	4,318	0	3,740	0	3,740	3,743	3,740	3,740	3,740	3,743	3,740	3,743	
Total amount raised from rates (excluding general rates)			0	0	0	0	0	4,318	0	3,740	0	3,740	3,743	3,740	3,740	3,740	3,743	3,740	3,743	
Total Rates																				

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

*Rateable Value at time of raising of rate.

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

26. DETERMINATION OF SURPLUS OR DEFICIT

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	0	(114,707)	(118,538)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,261)		(2,744)
Add: Loss on disposal of assets	21,111	0	0
Add: Impairment of Plant and Equipment	8(a) 0	0	0
Add: Depreciation	10(a) 4,863,719	4,518,456	4,551,218
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(2,345)		(10,080)
Employee benefit provisions	(16,486)		28,498
Leave reserve	7,210	4,769	(52,790)
Receivables for employee related provisions-non current	(5,175)		9,828
Non-cash amounts excluded from operating activities	4,866,773	4,408,518	4,405,392
Adjustments to financing activities			
Non cash proceeds from new leases	27(d) 0	0	(140,252)
Non-cash amounts excluded from financing activities	0	0	(140,252)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (1,295,984)	(2,877,593)	(1,600,342)
Less: Financial assets at amortised cost - self supporting loans	4(a) (44,571)	(34,193)	(34,194)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Restricted cash - other	(373,935)	(373,935)	(373,935)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 828,529	885,090	576,843
- Current portion of lease liabilities	11(b) 34,370	32,860	32,860
- Employee benefit provisions	174,436	171,996	167,227
Total adjustments to net current assets	(677,155)	(2,195,775)	(1,231,541)
Net current assets used in the Statement of Financial Activity			
Total current assets	3,747,287	5,089,851	4,838,807
Less: Total current liabilities	(3,436,413)	(2,893,527)	(2,862,350)
Less: Total adjustments to net current assets	(677,155)	(2,195,775)	(1,231,541)
Surplus or deficit after imposition of general rates	(366,281)	549	744,916

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at 1 July 2022		Principal at 30 June 2023		Principal Repayments During 2022-23		Principal at 30 June 2024		Principal at 30 June 2024	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre		1,330,827	1,269,339	(61,488)	0	0	(62,793)	1,206,546	0	(62,793)	1,206,545
SIHI Aged Housing		659,649	618,473	(41,176)	0	0	(42,017)	576,456	0	(42,017)	576,456
Recreation Centre		1,877,514	1,751,672	(125,842)	0	0	(134,604)	1,617,068	0	(134,604)	1,617,068
Plant		538,181	407,763	(130,418)	0	0	(133,132)	274,631	0	(133,132)	274,631
Plant		1,290,000	1,126,921	(163,079)	0	0	(169,684)	957,237	0	(170,102)	956,819
Plant		0	0	0	0	929,000	0	929,000	929,000	(120,565)	808,435
Plant*		0	0	0	0	20,000	(2,317)	17,683	0	(663,213)	5,439,954
Total		5,696,171	5,174,168	(522,003)	0	949,000	(544,547)	5,578,621	929,000	(720,752)	5,770,522
Self Supporting Loans											
Bowling Club SSL		321,804	288,107	(33,697)	0	0	(34,194)	253,913	0	(34,194)	253,913
Golf Club*		4,233	0	(4,233)	0	80,000	(9,268)	70,732	100,000	(23,345)	76,655
Total Self Supporting Loans		326,037	288,107	(37,930)	0	80,000	(43,462)	324,645	100,000	(57,539)	330,568
Total Borrowings	14	6,022,208	5,462,275	(559,933)	0	1,029,000	(588,009)	5,903,266	1,029,000	(720,752)	5,770,522

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

*Only 80% of the new \$100k Self Supporting Loan was required by the Golf Club. The remaining \$20k will be repurposed in 2024/25 as directed by Council

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2024
Medical Centre	99	WATC*	2.11%	04/05/2040	(32,004)	(35,378)
SIHI Aged Housing	100	WATC*	2.03%	15/04/2036	(15,181)	(16,702)
Recreation Centre	93	WATC*	6.80%	07/01/2033	(128,489)	(126,517)
Plant	98	WATC*	2.07%	01/04/2026	(11,138)	(9,471)
Plant	103	WATC*	4.01%	27/06/2029	(58,673)	(51,662)
Plant	104	WATC*	4.30%	31/01/2028	0	(19,400)
Tennis Courts Resurfacing	96	WATC*	2.37%	01/04/2022	65	0
Plant*	105	WATC*	4.32%	31/01/2028	0	(3,777)
Total					(245,420)	(262,439.0)

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

27 BORROWING AND LEASE LIABILITIES (Continued)

Particulars/Purpose	Institution	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	Total Interest & Charges \$	Actual Balance Unspent \$
Self Supporting Loans Finance Cost Payments										
Bowling Club SSL	WATC*	102	WATC*	2.11%	15/04/3031	(5,918)	(4,271)	(5,498)	19,400	29,000
Golf Club*	WATC*	105	WATC*	4.32%	31/01/2028	0	(6,138)	0	3,777	20,000
Golf Club SSL	WATC*	97	WATC*	2.57%	04/09/2022	0	0	(5)	23,177	49,000
Total Self Supporting Loans Finance Cost Payments						(5,918)	(10,409)	(5,503)		
Total Finance Cost Payments						(266,511)	(272,848)	(250,923)		

* WA Treasury Corporation

(b) New Borrowings - 2023/24

Particulars	Institution	Date Borrowed	Term Years	Interest Rate %	Amount Borrowed 2024 Actual	Amount (Used) 2024 Actual	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
Plant & Equipment	WATC	4 years	4.32%	929,000	929,000	929,000	929,000	929,000	29,000	29,000
Self Supporting Loan	WATC	5 years	4.30%	100,000	100,000	80,000	100,000	100,000	(80,000)	20,000
Total				1,029,000	1,029,000	1,009,000	1,029,000	1,029,000	(1,520,000)	49,000

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
	WATC		\$ 540,000	\$ 929,000	\$ (1,440,000)	\$ 29,000
	WATC	31/01/2024	0	100,000	(80,000)	20,000
Total			540,000	1,029,000	(1,520,000)	49,000

* WA Treasury Corporation

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

27 BORROWING AND LEASE LIABILITIES (Continued)

(d) Lease Liabilities

Purpose	Note	Actual						Budget					
		Principal at 1 July 2022		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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Solar Panels		11,882	0	(11,882)	0	0	0	0	0	0	0	0	
Solar Panels		5,607	0	(5,607)	0	0	0	0	0	0	0	0	
Gym Equipment		0	140,252	(2,672)	137,580	104,720	0	0	0	0	0	0	
Total Lease Liabilities	11(b)	17,489	140,252	(20,161)	137,580	104,720	0	0	0	(32,860)	0	104,720	

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June		Lease Term
					2023	2024	
Solar Panels	1	Macquarie	2.70%	30/06/2024	(2,553)	0	60 months
Solar Panels	1	Macquarie	2.70%	30/06/2024	(1,205)	0	60 months
Gym Equipment	2	Weststone Capital	4.50%	31/05/2027	(526)	(5,519)	48 months
Total Finance Cost Payments					(4,284)	(5,519)	

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

28. RESERVE ACCOUNTS

	2024 Actual		2024 Actual		2024 Budget		2024 Budget		2023 Actual		2023 Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
Restricted by council												
(a) Leave Reserve	167,227	7,210	0	174,437	167,227	4,769	0	171,996	220,017	7,210	(60,000)	167,227
(b) Port Denison Foreshore Development Resen	250,125	7,936	0	258,061	250,125	7,134	(250,000)	7,259	242,188	7,937	0	250,125
(c) Recreation Centre Equipment Reserve	2,755	87	0	2,842	2,755	79	0	2,834	2,668	87	0	2,755
(d) Sanitation Reserve	1,305	41	0	1,346	1,305	37	0	1,342	1,264	41	0	1,305
(e) Coastal Management Reserve	32,341	1,026	0	33,367	32,341	922	0	33,263	31,315	1,026	0	32,341
(f) Asset Management Reserve	1,111,503	28,228	(350,000)	789,731	1,111,503	2,062,376	(549,066)	2,624,813	861,406	250,097	0	1,111,503
(g) Plant Replacement Reserve	9,581	304	0	9,885	9,581	273	0	9,854	9,277	304	0	9,581
(h) Tourism and Area Promotion Reserve	25,505	810	0	26,315	25,505	727	0	26,232	24,696	809	0	25,505
	1,600,342	45,642	(350,000)	1,295,984	1,600,342	2,076,317	(799,066)	2,877,593	1,392,831	267,511	(60,000)	1,600,342

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:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave Reserve	- To fund leave requirements.
(b) Port Denison Foreshore Development Resen	- To be used to fund the development works of the foreshore in Port Denison.
(c) Recreation Centre Equipment Reserve	- To be used to fund future equipment replacement.
(d) Sanitation Reserve	- To be used to develop facilities at the transfer station and future relocation.
(e) Coastal Management Reserve	- To be used to fund planning, research and project works in the management of coastline and adjacent areas within the Shire of Irwin.
(f) Asset Management Reserve	- To be used for the construction, major maintenance and retire debt associated with Council owned assets.
(g) Plant Replacement Reserve	- To be used for the purchase of plant and equipment as per plant replacement program.
(h) Tourism and Area Promotion Reserve	- To be used to fund future requirements of tourism promotions.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Irwin

To the Council of the Shire of Irwin

Opinion

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

Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 December 2024

SHIRE OF IRWIN

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Excessive leave balances	No		✓		
2. Update of UV Valuations in SynergySoft	No		✓		

Key to ratings

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

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

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

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

SHIRE OF IRWIN

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Excessive leave balances

Finding

Audit testing identified that a number of employees hold significant accrued annual leave balances, in excess of levels stipulated in the entity's policies and procedures/employee contracts.

Audit testing identified four employees that had more than 304 hours (eight weeks) of annual leave entitlement, resulting in a provision of \$58,593 relating to all annual leave hours in excess of the 304 hours.

Rating: Moderate

Implication

There are increased cash flow risks and business disruption risks associated with employees accumulating large leave balances, if an employee or a number of employees leave the entity or take leave at similar times.

Furthermore, excessive leave balances may have adverse effects on the entity including:

- key staff not being rotated, a preventive control against fraud; and
- health and safety concerns with employees not taking their leave entitlements.

Recommendation

We recommend management review accrued leave balances and encourage employees with leave balances in excess of entity's policy levels to take leave or consider being paid out excessive leave. We further recommend regular review of leave balances to mitigate this risk going forward.

Management comment

Management accepts the finding of excessive leave balances.

Agreed action

A new policy is underway which will aim to reduce the accumulation of excessive leave balances. As per the recommendation above, employees will be encouraged to either take their leave or cash payment to reduce their excessive leave.

Responsible person: CEO
Completion date: 30 June 2025

SHIRE OF IRWIN

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Update of UV Valuations in SynergySoft

Finding

Audit testing identified that during the year ended 30 June 2024, the Shire of Irwin had invoiced approximately \$263,065 in rates associated with the prior periods. These rates were levied as back charges as the Shire of Irwin had inadvertently failed to update the UV valuations for Mining Leases within its software package for levying rates.

Rating: Moderate

Implication

Whilst not material, the circumstances in which the above has arose suggest that there is/was an oversight in the updating of UV Valuations within the Shire of Irwin's software suite. Similar failings in the future could lead to an under-collection of rates revenue for the Shire of Irwin and inability to utilise such funds in the delivery of its annual budget.

Recommendation

We recommend management implement controls and policies in order to govern the uploading and checking of UV Valuations into software packages on annual basis, in order to ensure the uploaded information is consistent with Landgate's Valuation Role.

Management comment

Due to the constant change of staff in the position of Rates Officer, it appears that the process of updating UV valuations was omitted.

Agreed action

The Shire has now revised its procedure for updating valuations in SynergySoft and has also put in place a new reconciliation which ensures that Synergy Valuations are reconciled back to Landgate Values on a monthly basis.

Responsible person: Manager Finance
Completion date: 30 June 2025



Shire of Irwin

Report to the Audit Committee

For the year ended 30 June 2024

3 December 2024



Private & confidential

3 December 2024

The Audit Committee
Shire of Irwin
11-13 Waldeck Street
Dongara WA 6525

Dear Audit Committee (the “AC”) members

We have substantially completed our audit of The Shire of Irwin (the “Shire”) financial report for the year ended 30 June 2024.

The audit has been conducted in accordance with Australian Auditing Standards and practices, to enable the:

- Formation of opinions by the Auditor General;
- Reporting of audit findings, significant control weaknesses and other relevant matters; and
- Auditor General to report on any matter which may affect the Auditor General’s responsibilities under the Auditor General Act 2006.

We anticipate that our auditor’s report will be unmodified upon finalisation of the outstanding items as included on page 4 of the attached report.

We have set out in this report certain matters in respect of our audit. The information in this report is not intended as a detailed commentary on the results and activities of the Shire during the year.

We would like to take this opportunity to express our appreciation for the professional assistance provided by Shane Ivers and the team at the Shire during the course of the audit.

If you wish to discuss this matter further, or require more detailed information, please contact me on +61 8 9322 2022.

Yours faithfully

PITCHER PARTNERS BA&A PTY LTD



Michael Liprino
Executive Director

OFFICE OF THE AUDITOR GENERAL

Mark Ambrose
Senior Director

Adelaide | Brisbane | Melbourne | Newcastle | Perth | Sydney

Table of contents

→	Report purpose and timeline	04
→	Auditor independence	06
→	Areas of Audit Focus	07
→	Identified misstatements	19
→	Regulatory matters	20
→	Other matters	26

Making
business
personal

Report purpose

This report has been prepared for communication purposes and as a basis for discussion with the Audit Committee of the Shire of Irwin (“Shire”), which includes specific auditing standard requirements and other relevant matters pertaining to our audit for the year ended 30 June 2024. This report is to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process.

Audit Scope

We were engaged to perform an audit of the financial report of the Shire for the year ended 30 June 2024 in accordance with Australian Auditing Standards with the objective of expressing an opinion on the financial report.

Outstanding Items

At this point in time, we have substantially completed our audit with the following items outstanding and still to be finalised:

- *Receipt of signed Management Representation Letter*
- *Completion of review of subsequent events*
- *Signed Financial Statements*

Going concern

During the audit, we obtained managements assessment on going concern and concluded that, managements use of the going concern basis of accounting in the preparation of the financial statements was appropriate.

Significant difficulties encountered

During our audit, we received full cooperation from management and had no unresolved disagreements over the application of accounting principles, the scope of our review or disclosures to be included in the financial statements.

Audit differences

A summary of our adjusted and unadjusted audit differences is set out on page 19 of this report.

Written Representations

We have requested a letter of representation from management. A copy of the letter is available on request.

Over the horizon

We have highlighted the key accounting and regulatory updates which will have an impact on the Group in future periods

Audit Opinion

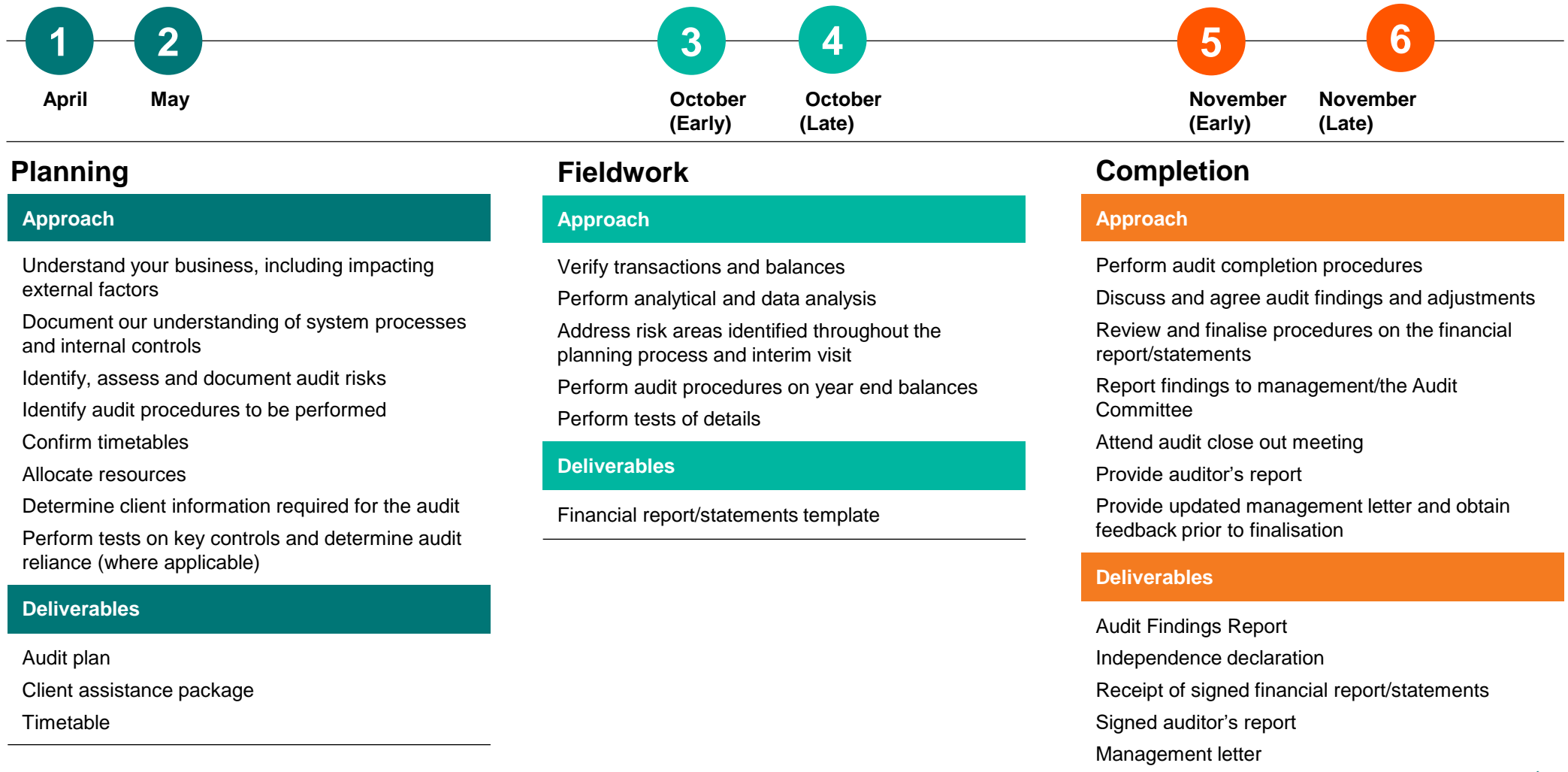
Subject to finalisation and satisfactory resolution of the outstanding items noted and after approval of the financial report by the Audit Committee, we expect to sign our auditor’s report which will be unmodified. A copy of the draft audit report is attached.

Checklist	
<input checked="" type="checkbox"/>	Independence
<input checked="" type="checkbox"/>	Fraud considered
<input checked="" type="checkbox"/>	Review of board minutes
<input checked="" type="checkbox"/>	Going concern
<input checked="" type="checkbox"/>	Compliance with laws and regulations
<input checked="" type="checkbox"/>	No significant difficulties encountered during the audit
<input checked="" type="checkbox"/>	Significant accounting estimates

Audit completion process and timeline

Key

- Planning
- Fieldwork
- Completion



Auditor Independence

We are satisfied that the provision of other services has not compromised our independence in our audit of the Shire.

Independence declaration

Independence is fundamental to our ongoing relationship with the Shire. We believe that we have complied with all professional regulations relating to auditor independence including those outlined in:

- APES 110 Code of Ethics for Professional Accountants (including independence standards).

Audit and non-audit services

During the year ended 30 June 2024, we did not provide any non-audit services.

Safeguards

- Compliance with the Quality Management Standards:
 - 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*
 - ASQM 2 *Engagement Quality Reviews*
 - APES 320 *Quality Management for Firms that provide Non-Assurance Services*
- Independence Policy
- Prohibited Securities Policy
- Conflict of Interest Policy
- Acceptance & Continuance of Client Relationships

Our services have not involved partners or staff acting in a managerial or decision –making capacity, or being involved in the processing or originating of transactions;

We are not aware of any relationships between Pitcher Partners or other firms that, in our professional judgment, may reasonably be thought to bear on independence.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that the Audit Committee consider the facts of which you are aware and come to a view.



Areas of Audit Focus

As part of our planning procedures, we identified a number of key areas of focus for our audit of the financial statements of the Shire. This report sets our perspective in relation to these areas, including our views on areas which might be conservative and areas where there is potential risk and exposure. Our consideration of these matters and others identified during the period is summarised within the “Areas of audit focus” section of this report.

We request that you review these, and other matters set out in this report to ensure:

- There are no residual further considerations or matters that could impact these issues;
- You concur with the resolution of the issue; and
- There are no further significant issues you are aware of to be considered before the financial report is finalised.

There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the Council and the Audit Committee.



**Areas of
Audit Focus**

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
<p>Revenue recognition for government grants and contributions, rates and fees and charges</p> <p><i>Key Judgements:</i></p> <p><i>Timing of revenue recognition</i></p> <p><i>Relevant accounting standards:</i></p> <p><i>AASB 15 Revenue from contracts with customers (“AASB 15”)</i></p> <p><i>AASB 1058 Income of Not-for-Profit Entities (“AASB 1058”)</i></p>	<p>Included in the Statement of Comprehensive Income for the year ended 30 June 2024 is an amount for \$2.13 million (2023: \$2.60 million) relating to operating and non-operating grant, subsidies and contributions, an amount for \$6.84 million (2023: \$5.99 million) relating to rates revenue, and an amount for \$2.58 million (2023: \$2.43 million) for fees and charges.</p> <p>Audit procedures performed to ensure compliance with accounting policies and Australian Accounting standards.</p> <p>We have performed the testing surrounding the control environment for the recognition of revenue to ensure that income relating to all key material revenue streams is being recognised in accordance with <i>Australian Accounting Standards</i> and the terms of the source of income.</p> <p>We have performed substantive tests of details utilising our sampling methodology as well as year end analytical review procedures to add to the level of assurance obtained.</p> <p>We have worked with management to assess the contractual nature of any new revenue streams identified in the year to assess and conclude on the appropriate revenue recognition.</p>	<p>Based on the audit procedures performed, we concur with management’s conclusion that government grants, contributions, rates and fees and charges have been appropriately accounted for in accordance with AASB 1058 and AASB 15.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
<p>Property, plant and equipment and infrastructure assets</p> <p><i>Key Judgements:</i></p> <p>Valuation techniques used to determine the fair value of property, plant and equipment and infrastructure assets</p> <p>Useful lives of property, plant and equipment and infrastructure assets and depreciation rates</p> <p><i>Relevant accounting standards:</i></p> <p>AASB 116 Property, Plant and Equipment (“AASB 116”)</p> <p>AASB 136 Impairment of Assets (“AASB 136”)</p> <p>AASB 13 Fair Value Measurement (“AASB 13”)</p> <p><i>Relevant other regulations:</i></p> <p><i>Local Government (Financial Management) Regulations 17A(2) (the “LGR”)</i></p>	<p>Included in the Statement of Financial Position for the year ended 30 June 2024 is an amount for \$41.83 million (2023: \$41.64 million) relating to property, plant and equipment and \$64.12 million (2023: \$65.76 million) relating to infrastructure assets.</p> <p>No revaluations of any Property, Plant & Equipment and Infrastructure were performed during the 2023-24 period.</p> <p>Management has performed multiple assessments towards the value of the property, plant and equipment and infrastructure assets. An impairment trigger analysis was performed and concluded that no impairment triggers noted.</p> <p>As part of our audit procedures, we have performed the following:</p> <ul style="list-style-type: none"> • We documented the key controls around property, plant and equipment and infrastructure balances and assess accounting policies associated with fair value assessment to ensure it is in accordance with Australian Accounting Standards. • We reviewed the capitalisation threshold required by Local Government (Financial Management) Regulation 17A(5) and test samples of additions and disposals. • We reviewed management’s assessment for impairment indicators and ensure fair value disclosures are properly disclosed in accordance with AASB 13. • We documented the depreciation policy applied and perform depreciation recalculations factoring in management’s assessment of the useful life of property, plant and equipment, and infrastructure to ensure reasonableness. 	<p>Based on the audit procedures performed, we concur with managements conclusion that property, plant and equipment and infrastructure assets have been accounted in accordance with AASB 116, AASB 136 and AASB 13.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
<p>Employee benefits provision</p> <p><i>Key Judgements:</i></p> <p><i>Inflation rate, discount rate and probabilities applied for the long service leave calculation</i></p> <p><i>Relevant accounting standards:</i></p> <p><i>AASB 137 Provisions, Contingent Liabilities and Contingent Assets (“AASB 137”)</i></p> <p><i>AASB119 Employee Benefits (“AASB119”)</i></p> <p><i>Relevant Regulatory requirement:</i></p> <p><i>Long Service Leave Act 1958 (“LSL Act”)</i></p> <p><i>Local Government (Long Service Leave) Regulations (“LG LSL Regulation”)</i></p>	<p>Included in the Statement of Financial Position for the year ended 30 June 2024 is an amount for \$0.85 million (2023: \$0.77 million) relating to employee benefit provisions.</p> <p>As part of our audit procedures, we have performed the following:</p> <ul style="list-style-type: none"> • We documented the key controls around the fortnightly payroll process and assessed the accounting policies associated with the rates and probabilities used in the provision calculations to ensure the balance is in accordance with Australian Accounting Standards. • We obtained provision reconciliation workings that reconciled to the trial balance. Employee samples were then further selected, and their calculation inputs were vouched to supporting contracts, pay slips and leave forms to ensure calculations were appropriately performed. • We reviewed management’s policies for the classification between current and non-current employee provisions for both annual leave and long service leave accruals to ensure was in accordance with Australian Accounting Standards. 	<p>Based on the audit procedures performed, we concur with managements conclusion that employee benefit provisions have been accounted in accordance with AASB 137 and AASB 119.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
<p>Existence and completeness of expenditure</p> <p><i>Key Judgements:</i></p> <p><i>Timing of expense recognition</i></p> <p><i>Relevant Regulatory requirement:</i></p> <p><i>LocalGovernmentAct1995</i></p> <p><i>(the "LGA")</i></p>	<p>Included in the Statement of Comprehensive Income for the year ended 30 June 2024 is an amount for \$4.45 million (2023: \$3.97 million) relating to employee costs, an amount for \$4.68 million (2023: \$4.35 million) relating to material and contracts, an amount for \$4.86 million (2023: \$4.55 million) relating to depreciation, and an amount for \$1.33 million (2023: \$1.19 million) relating to other expenditure items.</p> <p>Audit procedures performed to ensure compliance with accounting policies and Australian Accounting standards.</p> <p>We have performed the testing surrounding the control environment to ensure appropriate quotations, purchase orders, approvals, and reviews have been performed in accordance with the Shire's adopted purchasing policy for required expenditure items.</p> <p>We have performed substantive tests of details utilising our sampling methodology as well as year end analytical review procedures to add to the level of assurance obtained.</p>	<p>Based on the audit procedures performed, we concur with managements conclusion that existence and completion of expenditure have been accounted in accordance with Australian Accounting Standards.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
<p>Provision for rehabilitation</p> <p><i>Key Judgements:</i></p> <p>Inflation rate, discount rate and probabilities applied for the long service leave calculation</p> <p><i>Relevant accounting standards:</i></p> <p>AASB 137 Provisions, Contingent Liabilities and Contingent Assets (“AASB 137”)</p>	<p>Included in the Statement of Financial Position for the year ended 30 June 2024 is an amount for \$0.00 million (2023: \$0.00 million) relating to rehabilitation provision.</p> <p>The Shire of Irwin is licensed by the Department of Water and Environmental Regulation (“DWER”) to operate the Dongara Transfer Station, a waste management facility until 14 December 2024.</p> <p>The Shire of Irwin’s licence has been issued under Part V of the Environmental Protection Act 1986 (WA) (“EP Act”), which allows prescribed waste of more than 20, but less than 5,000 tonnes per annum to be disposed of at these sites. Under the EP Act (or associated regulations), there is no legal requirement to rehabilitate the landfill site whilst it is registered and in use. Should the landfill site be closed, or be classified as “contaminated” by DWER, a legal obligation to remediate the land may arise.</p> <p>The Shire has applied for an extended license from the 15 December 2024, which has been obtained post year end.</p>	<p>Based on the audit procedures performed, we concur with managements conclusion that provision for rehabilitation have been accounted in accordance with Australian Accounting Standards.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached		
Quality Delivery of Financial Reporting	Quality and timeliness of financial reporting is key for sound financial management, public accountability and effective decision making. Absence of an effective project plan for year end financial reporting can result in delays, errors, poor quality and increased costs.	Based on the audit procedures performed, we are satisfied that there is no significant deficiency in the quality delivery of financial reporting that would impact the issuance of the audit opinion.		
		Areas for management consideration	Relevant for Shire	Management response
		Financial report being delivered as “audit ready”	Yes	The financial report was received on 30 September 2024, in a form and manner to which we believe constitutes as “audit ready” with minimal changes required as a result of audit procedures undertaken and our review of the financial report as a whole.
		Assessing the impact of material, complex and one-off significant transactions	No	Management concluded no impact relating to complex transactions.
		Assessment of fair value of property, plant and equipment and infrastructure assets	Yes	Management has performed an impairment indicator analysis and noted no impairment indication.

Areas of Audit Focus

Areas of focus	Background		Conclusion reached
Quality Delivery of Financial Reporting	Areas for management consideration	Relevant for the Shire	Management response
	<ul style="list-style-type: none"> • Engagement with the Audit Committee early in the financial reporting process to review the project plan and impact on the financial statements of judgments and estimates such as: <ul style="list-style-type: none"> • useful lives of assets; • deprecation; • expected credit loss (ECL); • revenue recognition; • compliance with contract terms; • use of restricted funds; • terms of lease agreements; and • capitalisation of interest for qualifying assets. 	Yes. Below is relevant for the Shire: <ul style="list-style-type: none"> • Useful lives of assets • Depreciation • Revenue recognition; and • Use of restricted funds 	Revenue recognition assessment has been performed for each material source of income. The Shire has monitored the use of the restricted funds in accordance with its approved budgets.

Other Areas of Audit Focus

Other Areas of focus included in the audit plan	Relevant to the Shire	PP Perspective
AASB 1059 <i>Accounting for Service Concession Arrangements – Grantors</i>	No	No agreements were noted during the course of the audit that would fall under the requirements of AASB 1059 <i>Accounting for Service Concession Arrangements – Grantors</i> . Based on the assessment performed, AASB 1059 has no impact on the financial statements.
Leases	No	Lease calculations and the inputs used in the calculations were reviewed. Based on the audit procedures performed, no deficiencies were noted.
IT General control	Yes	The effectiveness of logical access and program change controls was assessed using Pitcher Partners' IT work programs. Based on the audit procedures performed, no deficiencies were noted.
Specific Local Government ("LG") General Purpose Financial Reporting requirements	Yes	The general purpose financial statements were reviewed as part of the audit procedures performed to ensure compliance with local government and Australian Accounting Standards requirements. Based on the audit procedures performed, no disclosure deficiencies were identified.
Existence of cash and cash equivalents	Yes	Cash balances were agreed to bank statements and confirmations and it was ensured that restricted funds are being appropriately accounted for by the Shire.
Related party transactions	Yes	Related party transactions and disclosures were tested and reviewed as part of audit procedures performed. Based on the audit procedures performed, no deficiencies were noted.
Employee expenses, superannuation contributions	Yes	Walkthroughs and tests of key controls of the payroll process were performed to ensure key controls have been adhered to. Substantive testing has been performed on representative samples. Based on the audit procedures performed, no significant control deficiencies were identified

Other Areas of Audit Focus

Other Areas of focus included in the audit plan	Relevant to the Shire	PP Perspective
<p>Others:</p> <ul style="list-style-type: none"> • Recognition and recoverability of receivables; • Completeness and classification of borrowings; • Completeness of creditors, accruals and provisions; and • Treatment of associated borrowing costs including capitalisation to any qualifying assets. 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Audit procedures performed did not identify any specific deficiency matters.</p> <p>Audit procedures performed did not identify any specific deficiency matters.</p> <p>Audit procedures performed to identify unrecorded liabilities did not identify any specific deficiency matters.</p> <p>Audit procedures performed did not identify any specific deficiency matters.</p>

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
30 June 2024 Management Findings	<p>Management findings that have been identified and presented to the Shire of Irwin's management team during the 30 June 2024 audit engagement.</p> <p>The Management Letter findings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. The audit has given consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).</p>	Based on the audit procedures performed, we are satisfied that there is no significant management findings to report during the 30 June 2024 engagement.

Matters Identified During 30 June 2024 Audit	Ratings	Status
1) Excessive leave balances	Moderate	On-going

Areas of Audit Focus

Areas of focus	Background	Conclusion reached
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30 June 2023 Management Findings

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

Matters Identified During 30 June 2023 Audit	Ratings	Status
1) IT security plan and disaster recovery plan	Moderate	Resolved
2) Monthly fixed assets reconciliation review	Moderate	Resolved
3) Review of Monthly Debtor Reconciliations	Minor	Resolved
4) Long Outstanding Trade and Rate Debtors	Moderate	Resolved
5) Review of Monthly Council Meeting Minutes	Minor	Resolved
6) Fair Value of Infrastructure Assets – Frequency of Valuations	Moderate	Resolved

Identified misstatements

The following tables summarize the adjustments that were identified during the year that have been corrected and also not corrected by management.

Corrected misstatements

Misstatements arising during the audit that were corrected by management in the financial report are detailed as follows:

Description	Asset Increase/ (Decrease) \$AUD	Liability (Increase)/ Decrease \$AUD	Profit/(loss) Increase/ (Decrease) \$AUD
Comprehensive loss per draft financial statements			(3,253,314)
N/A – No Adjustments Identified	-	-	-
Comprehensive Loss per financial statements	-	-	(3,253,314)

Uncorrected misstatements

Accumulated misstatements arising during the audit that have not been corrected in the financial report are detailed as follows:

Description	Asset Increase/ (Decrease) \$AUD	Liability (Increase)/ Decrease \$AUD	Equity (Increase)/ Decrease \$AUD	Profit/(loss) Increase/ (Decrease) \$AUD
Opening comprehensive loss before (after adjustments taken up)				(3,253,314)
N/A – No Adjustments Identified	-	-	-	-
Comprehensive Loss per financial statements if adjustments were recorded	-	-	-	(3,253,314)



Regulatory matters

- *ASIC updates, including focus areas*
- *Future financial reporting developments*



Regulatory matters

ASIC focus areas for 30 June 2024 financial reports

ASIC have outlined its focus areas for 30 June 2024 financial reports of listed entities and other public interest entities [\[24-101MR\]](#).

Asset values

- Impairment of non-financial assets considering assets (such as goodwill and intangibles with indefinite lives) that must be tested annually and assessing indicators of impairment for other assets.
- Appropriateness of key assumptions used, and the valuation method used in supporting the recoverable amount of non-financial assets.
- Disclosure of estimation uncertainties, changing key assumptions and sensitivity analysis or information on probability-weighted scenarios.
- Other considerations include the value of property assets, expected credit losses (ECLs) on loans and receivables, financial asset classification and other asset values (i.e., net realisable value of inventories, value of investments in unlisted entities and deferred tax asset recoverability).

Provisions

Consideration should be given to the need for and adequacy of provisions for matters such as onerous contracts, leased property make good, mine site restoration, financial guarantees given and restructuring.

Subsequent Events

Events occurring after year-end and before completing the financial report should be reviewed as to whether they affect assets, liabilities, income or expenses at year-end or relate to new conditions requiring disclosure.

Disclosures

General considerations

- When considering the information to be disclosed it should focus on what investors would want to know.
- Disclosures should be specific to the entity's business and circumstances.
- Changes from the previous period should be considered and disclosed.

Disclosures in the financial report

- Estimation uncertainties, key assumptions and sensitivity analysis. Also, explanation where uncertainties have changed since that previously reported.
- The appropriate classification of assets and liabilities between current and non-current categories.

Disclosures in the Operating and Financial Review (OFR)

- Should complement the financial report and tell the story of how the entity's business, results and prospects are impacted by economic and market conditions and changing circumstances.
- Explains the underlying drivers of the results and financial position, as well as risks, management strategies and future prospects.
- The most significant business risks at whole-of-entity level should be provided, including a discussion of environmental, social and governance risks.
- Climate change risk that could have a material impact on future prospects of the entity should be disclosed.
- Cyber security risks that could have a material impact should be disclosed.

Other Matters

- Non-IFRS financial information should not be presented in a potentially misleading manner.
- The scope of ASIC's review will expand to cover:
 - Large proprietary companies previously 'grandfathered' that are required to lodge financial reports for years ending on or after 10 August 2022; and
 - Superannuation trustees' lodgement of audited financial reports for most registrable superannuation entities (RSE's) for years beginning on or after 1 July 2023.

Regulatory matters

Climate-related financial disclosures in Australia

Treasury legislation and AASB Exposure Draft

In March 2024, landmark climate reporting legislation was introduced into the House of Representatives in Schedule 4 to the [Treasury Laws Amendment \(Financial Market Infrastructure and Other Measures\) Bill 2024 \(Cth\)](#).

What entities are impacted and when?

The legislation proposes that all entities subject to mandatory climate-related financial disclosures would be phased in three groups, over a four-year period, based on size or level of emissions, as set out below.

Entities that are exempt from lodging financial reports under Chapter 2M of the *Corporations Act 2001* (the Act) are not required to make the disclosures.

First annual reporting period starting on or after:	Large entities and their controlled entities meeting at least two of three criteria:			National Greenhouse and Energy Reporting (NGER) Reporters	Registered scheme, registrable superannuation entity or retail CCIV
	Consolidated revenue	EOFY consolidated gross assets	EOFY employee numbers		
1 January 2025	\$500 million or more	\$1 billion or more	500 or more	Above NGER publication threshold	N/A
Group 1					
1 July 2026	\$200 million or more	\$500 million or more	250 or more	All other NGER reporters	\$5 billion or more of assets under management
Group 2					
1 July 2027	\$50 million or more	\$25 million or more	100 or more	N/A	N/A
Group 3					

Entities outside the thresholds interacting with in-scope entities

Whilst the timing outlined in the table is the latest date for mandatory adoption, businesses may early adopt or have trial runs prior to this date. Further, many businesses will be part of supply chains where their customers may have to report and will potentially be asking for information from their suppliers to complete their own disclosures. Therefore, businesses (even those below the Group 3 thresholds) should consider whether they are in a supply chain where they are likely to be asked to provide information by their customers on climate emissions; and if they are, when that is likely to occur and whether they have sufficient systems and expertise to collate and report this information on a timely basis as it may be required to continue to do business with entities in category Groups 1 to 3.

Reporting location and timing

Climate disclosures would be required to be included in an entity's annual report, within a separate annual sustainability report containing climate statements, notes and a directors' declaration about the statements and notes.

Timing for lodgement will be consistent with the current requirements under s319 of the Act in respect of the lodgement of annual reports.

Guidance

[AASB announcement of the Exposure Draft](#)

[Treasury Legislation](#)

What will need to be reported?

The Australian Accounting Standards Board (AASB) issued an exposure draft in October 2023, based on international sustainability disclosure standards, outlining the reporting proposals. This standard will be finalised later in 2024. The focus of the Australian requirements is climate-related financial reporting disclosures, rather than broader sustainability disclosures which is the focus internationally.

The high level summary of the AASB proposals is:

- Qualitative scenario analysis to inform disclosures;
- Climate resilience assessment against at least two possible future states;
- Transition plans, including information about offsets, target setting and mitigation strategies;
- Information about any climate-related targets (if relevant) and progress towards these targets;
- Information about material climate-related risks and opportunities as well as how the entity identifies, assesses and manages these risks; and
- Scope 1 and Scope 2 emissions, with material Scope 3 emissions from the second reporting year.

Assurance

Assurance requirements will be subject to similar requirements to those currently in the Act, which will be phased in from 1 January 2025.

An assurance report will be required from the entity's financial auditors, who will use climate and sustainability experts where required.

The Australian Auditing and Assurance Board will likely issue their assurance standard later in the year, based on the International Auditing and Assurance Standards Board's equivalent standard.



Regulatory matters

Financial reporting development reminders

“Greenwashing” Financial Products/Services

In June 2022 ASIC issued [INFO 271](#) on “How to avoid Greenwashing when offering or promoting sustainability related products”. In relation to investments, 'greenwashing' is the practice of misrepresenting the extent to which a financial product or investment strategy is environmentally friendly, sustainable or ethical.

Subsequent to this, ASIC issued a media release in May 2023 identifying 35 interventions as part of its greenwashing surveillance activities [23-121 MR](#), other ASIC articles – [Redlight for greenwashing](#), [What is greenwashing?](#)

Consequently, any disclosures in relation to sustainability in particular, should comply with existing requirements such as the prohibitions against misleading and deceptive statements and conduct as well as disclosure requirements.

To avoid misleading or deceptive greenwashing practices, consider the following questions when preparing communications and disclosures about sustainability-related products.

- Is your product true to label?
- Have you used vague terminology?
- Are your headline claims potentially misleading?
- Have you explained how sustainability-related factors are incorporated into investment decisions and stewardship activities?
- Have you explained your investment screening criteria? Are any of the screening criteria subject to any exceptions or qualifications?
- Do you have any influence over the benchmark index for your sustainability-related product? If you do, is your level of influence accurately described?
- Have you explained how you use metrics related to sustainability?
- Do you have reasonable grounds for a stated sustainability target? Have you explained how this target will be measured and achieved?
- Is it easy for investors to locate and access relevant information?

Consistent with [RG 65](#), these questions are designed to facilitate:

- Truth in promotion: using clear labels and defining sustainability-related terminology
- Clarity in communication: providing clear explanations of how sustainability-related considerations are factored into investment strategies.

Those charged with governance (i.e., directors and responsible entities) should carefully consider whether their disclosures are complying with these requirements and guidelines. This continues to be an area of regulatory focus.

Regulatory matters

Other standards issued and effective within the next 12 months

New Pronouncement	Effective Date	Application
<i>AASB 2022-5 Lease Liability in a Sale and Leaseback</i>	1 January 2024	All entities
<i>AASB 2023-1 Supplier Finance Arrangements</i>	1 January 2024	All entities
<i>AASB 2023-5 Lack of Exchangeability</i>	1 January 2025	All entities

Regulatory matters

Future financial reporting developments – AASB 18

Presentation and disclosure in financial statements

AASB 18 replaces AASB 101 *Presentation of Financial Statements*. A number of requirements in AASB 101 will be carried forward to AASB 18 along with new requirements, to help achieve comparability of the financial performance of similar entities.

Further, some content in AASB 101 will be relocated to AASB 108 *Accounting policies, Changes in Accounting Estimates and Errors*, and AASB 108 renamed to *Basis or Preparation of Financial Statements*.

Amendments are also made to AASB 107 *Statement of Cash Flows* to:

- remove the option for classifying interest and dividend cash flows as operating activities; and
- require the new sub-total 'Operating Profit' to be the starting point for the reconciliation to the net cash flows from operating activities.

Who is impacted?

All entities preparing Tier 1 general purpose financial statements will be initially impacted, including for-profit and not-for-profit entities.

In the coming months, the AASB will consider the impact for Tier 2 entities preparing financial statements in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

Application and impact

AASB 18 includes:

- Revised structure of the statement of profit or loss. This incorporates two new sub-totals and three new categories of income and expenses depending on an entity's main business activities.
- Disclosure of management-defined performance measures ("MPMs") or non-GAAP measures in the notes to the financial statements. This will include disclosures such as how the measure is calculated, how it provides useful communication and a reconciliation to the most comparable sub-total in AASB 18 or other accounting standards.
- Additional guidance on aggregating and disaggregating information in the financial statements, which focuses on grouping items based on their shared characteristics.

AASB 18 does not impact the recognition and measurement of amounts in the financial statements, including net profit numbers.

However, it will make certain 'non-GAAP' measures part of the audited financial statements, which traditionally may have been presented outside of the financial statements.

Applying the new standard will enable entities to better communicate their story and focus on the result from main business activities. Consistency of presentation in the statement of profit or loss and cash flows will be improved, especially between entities within the same industry.

Effective date

AASB 18 applies to entities as follows, with earlier application permitted:

- for-profit entities (other than superannuation entities) for annual reporting periods commencing on or after 1 January 2027, including for interim (or half-year) financial statements.
- not-for-profit entities and superannuation entities for annual reporting periods commencing on or after 1 January 2028.

Retrospective application will be required, so comparative information needs to be presented and disclosed in accordance with AASB 18.

Guidance

Financial Reporting Guide

[AASB 18 Presentation and disclosure in financial statements – June 2024](#)





Other matters



Other matters

Changes to the Unfair Contract Terms (UCT) regime

Applicable to standard form contracts that are either consumer or small business contracts

The UCT regime under the Australian Consumer Law and the ASIC Act* became effective from 10 November 2023.

Under the UCT regime it is **unlawful to include or rely on an unfair term** in a standard form contract that is either a consumer contract or small business contract.

Small business contracts** are contracts whereby the contracting party is a business:

- with fewer than 100 employees; or
- that had a turnover below \$10 million for the previous income year.

In addition, if the ASIC Act applies the upfront price of the contract must be no greater than \$5 million.

Certain categories of contracts are excluded from the UCT provisions, including the operating rules of licensed financial markets such as ASX Limited and licensed clearing and settlement facilities. In addition, certain life insurance contracts are excluded.

Does the contract include unfair terms?

To be unfair, a term must:

- cause significant imbalance in the parties' rights and obligations;
- not be reasonably necessary to protect a party's legitimate interests; and
- cause financial or other detriment to the other party if relied on.

Terms that are required or expressly permitted by law, or included by operation of law are exempt to the UCT provisions.

Example terms that may be considered unfair include:

- a term that limits one party's liability and not the other party's liability
- broad indemnities imposed on one party but not the other
- a term allowing one party to terminate the contract (but not the other party)
- a term allowing one party (but not the other party) to vary the terms of the contract.

Impact of using unfair terms

Unfair terms under the existing regime are **void**, whereas under the new regime they are **unlawful**.

The consequences of using unfair terms can include:

- Significant civil penalties (for companies this can be up to \$50 million or more)
- Other enforcement actions and court remedies
- Reputational damage.

Effective date

The new UCT provisions came into effect from 10 November 2023.

The UCT regime to be applied is based on the date of when the contract was entered into, varied or renewed.

Guidance

Amending legislation - [Treasury Laws Amendment \(More Competition, Better Prices\) Act 2022](#)

* The UCT regime operates under the *Competition and Consumer Act 2010 (Cth)* and the *Australian Securities and Investment Commission Act 2001 (Cth)*.

** The definition of 'small business' is expanded under the UCT regime.

Other matters

Artificial intelligence (including machine learning)

Increased focus due to associated risks

Artificial intelligence (AI) is increasingly becoming part of the business landscape. The release of ChatGPT and other similar AI tools has placed further focus on this area, including the associated business risks.

Machine learning, a type of AI, adapts itself through iterative training using large amounts of data. Each new piece of data refines the system, automatically adjusting network settings for accuracy based on underlying mathematical equations. Machine learning systems lack broader knowledge beyond their trained model. As a result, the quality of the data input into the system, drives the output quality. The model doesn't retain training data; it generates answers from its complex, trained model.

Generative AI, built on foundation models, creates content that rivals human creation which are often deployed via cloud services. This introduces additional risks, such as where the data input is stored and who has access to it.

Common AI-related business risks

Input risk

AI tools are dependent on the input information, which has two broad risk areas: the skill and capability of the user and the training data used to build the AI tool.

Execution / Output risk

AI tools are based on the specific training data, and so there is no guarantee the output is correct. Businesses using AI need to have appropriate processes and controls in place to make sure the AI output is factually correct. This can be especially challenging if using open-source models (which may use irrelevant data to build a response) or inhouse tools (which may use incomplete or insufficient training data).

Confidentiality/Privacy risk

The information input to an AI tool may not be as secure and private as required, particularly if open-source systems are being used. Businesses need to consider what information is used, where and how it is stored and who has access to it.

ESG reporting risk

Looking forward with the focus on ESG reporting, climate and sustainability information related to AI tools may be included in the consideration factors. Businesses will need to have in place the appropriate systems, processes, and controls to obtain the relevant data for reporting purposes.

Considerations

Some of the key points to consider are:

- What, where and how AI is used in your business and supply chains
- Whether an enterprise approach to AI is an option and preferable to open-source AI
- The training required to make the best use of AI in your business
- Whether you may need to seek legal advice in using AI
- The level of assurance (if any) to be obtained on your AI systems

References

[Osborne Clarke - What risks need to be considered by a business using artificial intelligence?](#)

[McKinsey - Confronting the risks of artificial intelligence](#)

Other matters

Cyber security

“Cyber criminals need to succeed only 1% of the time, while defenders must be right 100% of the time”

In November 2023, the Australian government released the [Australian Cyber Security Strategy \(2023-2030\)](#) with the vision of positioning Australia as a world leader in cyber security by 2030.

The focus is on improving cyber security, protecting Australians and Australian businesses, and managing risks.

The strategy introduces six “Cyber Shields” as follows:

- Strong businesses and citizens
- Safe technology
- World-class threat sharing and blocking
- Protected critical infrastructure
- Sovereign capabilities
- Resilient region and global leadership

Cyber threats are increasing both in their nature and frequency. They are no longer limited to larger entities but are a real and significant risk for all entities. Small to medium sized incidents are where the volume of cyber incidents occur.

Considerations

Those charged with governance may need to critically reflect on how to approach cyber security in the following areas:

- Cyber insurance adequacy
- Regulatory obligations
- Privacy breach risks
- Ransomware as a service*

* There are now entities who write ransomware and provide it as a service to criminal organisations for use.

Potential impacts

The impact and cost of a cyber breach is commonly extensive, including reporting obligations, brand damage, reparations, and fines.

As cyber attacks continue to be more complex and sophisticated, it is becoming increasingly important for those charged with governance to actively review the entity’s cyber capabilities and defences.

Having a backup and plan to restore data is no longer adequate protection as cyber criminals are no longer limiting their attacks to locking data down. Additionally, payment of a ransom may restore the data but does not remove the reporting requirements for an entity (such as the NSW Mandatory Notification of Data Breach Scheme) and the possible reputational costs.

Guidance

[Australian Cyber Security Strategy \(2023-2030\)](#)

Other matters

Wage underpayments and related matters

Wage underpayments and related employee benefits are currently an area where there has been significant legislative change or planned change.

Wage Underpayments

From 1 January 2025 as part of changes to workplace laws, intentional underpayment of wages by employers will become a criminal offence.

Employers will commit an offence if:

- they're required to pay an amount to an employee (such as wages), or on behalf of or for the benefit of an employee (such as superannuation) under the Fair Work Act, or an industrial instrument; and
- they intentionally engage in conduct that results in their failure to pay those amounts to or for the employee on or before the day they're due to be paid.

The new offence only applies to intentional underpayments that happen after these provisions take effect. This includes where the underpayments are part of a course of conduct that started before the provisions take effect.

Penalties

Some of the penalties are outlined below but there are a broad range of potential penalties.

For a company

The following penalties will apply:

- if the court can determine the underpayment, the greater of 3 times the amount of the underpayment and \$7.825 million, or
- if the court can't determine the underpayment, \$7.825 million.

For an individual

The following penalties will apply:

- maximum of 10 years in prison
- if the court can determine the underpayment, the greater of 3 times the amount of the underpayment and \$1.565 million, or
- if the court can't determine the underpayment, \$1.565 million.

Considerations

Those charged with governance should be alert to this topical issue and upcoming changes to workplace laws.

Consider what actions are appropriate, which may include:

- Review the applicable awards and industry agreements
- Review the configuration of payroll systems
- Consider whether controls over wage compliance are adequate.

Remember your obligations are for each employee's wages, and small errors can result in significant penalties even where most employees have been paid correctly.

Guidance

[Fair Work Australia - Criminalising wage underpayments and other issues](#)

Other matters

Wage underpayments and related matters (continued)

Compliance Notices

From 27 February 2024, a Fair Work compliance notice works in two ways.

The new laws state that compliance notices issued to employers can require the employer to:

- calculate the underpayment amount owed to an employee
- pay the amount owed to the employee

In addition, courts can order employers (who have been issued with a compliance notice) to comply, either wholly or partly, with its terms.

New Discrimination protections

From 15 December 2023, there are stronger protections against discrimination for employees experiencing family and domestic violence.

This means that it's unlawful for an employer to take adverse action (including dismissal) against an employee because the employee is (or has been) experiencing family and domestic violence.

Voluntary Small Business Wage Compliance Code

A Voluntary Small Business Wage Compliance Code (Voluntary Code) will be established by Fair Work Australia.

Compliance with the Voluntary Code means a small business won't be criminally prosecuted if they underpay their employees.

Considerations

Those charged with governance should be alert to these topical issues and consider how the business will ensure its ongoing compliance with these matters.

Guidance

[Fair Work Australia - Criminalising wage underpayments and other issues](#)

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