

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 18 December 2024**

Audit & Risk Committee Meeting	1:00pm
Concept Forum – <i>to follow</i>	
Afternoon Tea	3:30pm
Council Meeting	4:00pm
Council Christmas Function - FRC	6:30pm



Alan Leeson
Chief Executive Officer
13 December 2024



DISCLAIMER: The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used. Please note this agenda contains recommendations, which have not yet been adopted by Council.

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**
- 3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
 - 4.4 Declarations of Indirect Financial Interest
- 5 PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 7.1 Shire of Kulin Ordinary Meeting 20 November 2024
 - 7.2 RoeROC Ordinary Meeting 21 November 2024 Attachment 1
- 8 PRESENTATIONS / DEPUTATIONS**
- 9 AGENDA BUSINESS – MATTERS REQUIRING DECISION**
 - 9.1 List of Accounts Paid During the Month of November 2024 Attachment 2
 - 9.2 Financial Reports – November 2024 Attachment 3
 - 9.3 WALGA Sustainable Energy Project Attachment 4
- 10. COMPLIANCE**
 - 10.1 Compliance Reporting – General November 2024 Attachment 5
 - 10.2 Adoption of Annual Report & Financial Statements - Year Ended 30 June 2024 Attachment 6
 - 10.3 2023-24 Final Audit Management Letter Attachment 7
 - 10.4 Annual Electors Meeting
- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. MOTIONS FROM MEMBERS WITHOUT NOTICE**
- 13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 14. MEETING IS CLOSED TO THE PUBLIC**
- 15. CLOSURE / DATE AND TIME OF NEXT MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open.

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 RECORD OF ATTENDANCE

ATTENDANCE

G Robins	President
B Smoker	Deputy President
T Gangell	Councillor
J Noble	Councillor
C Mullan	Councillor
R Bowey	Councillor
B Miller	Councillor
M Lucchesi	Councillor
A Leeson	Chief Executive Officer
F Murphy	Executive Manager Financial Services
N Thompson	Manager of Executive Support Services
T Scadding	Executive Manager Community Services
J Hobson	Executive Manager of Works
C Lewis	Executive Manager Governance & Risk

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

- 7.1 Shire of Kulin Ordinary Meeting 20 November 2024
- 7.2 RoeROC Ordinary Meeting 21 November 2024

8 PRESENTATIONS / DEPUTATIONS

Nil

9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

9.1 List of Accounts Paid During the Month of November 2024

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.06
AUTHOR: EMFS
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to note the list of accounts paid from the municipal fund and the trust fund and payments made using purchasing cards under the Chief Executive Officer's delegated authority during the month of November 2024.

BACKGROUND & COMMENT:

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid by the Chief Executive Officer is to be provided to Council each month. The table below summarises the payments made during November 2024. Lists detailing the payments made are attached.

Fund	Amount
Municipal	\$1,331,753.15
Trust	-
Total	\$1,331,753.15

Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of payments made using credit, debit or other purchasing cards to be prepared and presented to Council each month. A list of payments made using credit, debit and other purchasing cards in November 2024 is attached.

FINANCIAL IMPLICATIONS:

Expenditure is in accordance with the Annual Budget as adopted or amended by Council.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government (Financial Management) Regulations 1996

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

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

13A. Payments by employees via purchasing cards

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council note,

1. the list of accounts paid from the Municipal and Trust accounts during the month of November 2024, totalling \$1,331,753.15 as attached; and
2. the list of payments made using credit, debit and purchasing cards in November 2024 as attached.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 2

9.2 Financial Reports – November 2024

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.01
AUTHOR: EMFS
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council is provided with the monthly financial report for the month ended 30 November 2024.

BACKGROUND & COMMENT:

The monthly financial report includes:

- an update on revenue and expenditure in comparison to the annual budget;
- a statement of financial position;
- basis of preparation;
- an explanation of material variances (greater than \$10,000 and 10%) is included in the monthly financial report
- other supplementary financial information relevant to the report month

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Local Government Act 1995 s6.4

Under the *Local Government (Financial Management) Regulations 1996*:

34. Financial activity statement required each month

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

35. Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and —
 - (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

- (2) A statement of financial position must be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council in accordance with Regulations 34 and 35 of the Local Government (Financial Management) regulations 1996, receive the Statement of Financial Activity and Statement of Financial Position and supporting documentation for the period ending 30 November 2024, as presented.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

9.3 WALGA Sustainable Energy Project

RESPONSIBLE OFFICER: Chief Executive Officer
FILE REFERENCE: 10.05
AUTHOR: Chief Executive Officer
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report recommends that Council delegate authority to the Chief Executive Officer to sign a Contract for the Shire of Kulin to enter into a Renewable Energy Supply Arrangement through the WALGA Sustainable Energy Project effective 1 April 2025, for a three-year term, provided it is financially advantageous for the Shire over the defined period.

BACKGROUND & COMMENT:

The Shire of Kulin is a current participant in the WALGA Sustainable Energy Project. The Project is an ACCC-approved buying group of Local Governments that has contracted electricity under a volume aggregated purchasing process. Participants benefit from access to renewable energy and reduced energy prices. There are 48 Local Government participants contracted to the Phase One contract term which commenced on 1 April 2022 and will expire on 31 March 2025. The Phase One term of the Project is estimated to save Local Governments \$34 million in expenditure and offset over 120,000 tonnes of carbon.

WALGA ran a Request For Quotation (RFQ) for a new contract commencing 1 April 2025. The Shire of Kulin entered an MOU with WALGA allowing the contestable energy spend to be represented into this procurement process for the purposes of pricing. The RFQ was overseen by a steering committee and evaluated by a team of WALGA officers, Local Government officers, and independent technical consultants. The Shire of Kulin administration team provided WALGA with its database of properties which are supplied by Synergy.

Modelling from WALGA shows that the Western Australian Wholesale Electricity Market (WEM) has changed significantly since the Project was first tendered to the market in 2021. The short-term electricity market price has increased from \$48.03 in Q3 2021 to \$98.54 at the end of June 2024, an increase of 105%.

The most advantageous offer from the RFQ was an alternative offer received from Synergy, which is summarised as follows:

- A three-year contract term from 1 April 2025 to 31 March 2028
- A new Time-of-Offfer band that allows for Peak, Midday and Off-Peak rates allowing for spend optimisation by scheduling consumption into a business hours period that has a cheaper supply rate
- Unbundled pricing
- Value added services that include an option to apply Natural Power to street lighting

Synergy's terms are dependent on 100% of Participants agreeing to the contract.

WALGA modelling estimates that by accepting the most advantageous offer from Synergy, WALGA Members will incur an estimated average 36% increase from their incumbent three-year contract (locked in rates from 2022). This compares to an estimated increase in costs (62% for unbundled and 81% for bundled offers) that would otherwise occur were it not for the continuation of the WALGA Sustainable Energy Project.

FINANCIAL IMPLICATIONS:

As per the summary WALGA email (attached), the Shire of Kulin has only two properties that were evaluated to be financially beneficial to the Shire of Kulin to participate in the project. The bulk of Council properties were found through the evaluation process to be better off to remain on the gazetted electricity tariff.

The two Shire properties evaluated and qualified to participate in the project were;

- Freebairn Recreation Centre
- Kulin Aquatic Centre

POLICY IMPLICATIONS:

Not Applicable

COMMUNITY CONSULTATION:

Not applicable

WORKFORCE IMPLICATIONS:

No known direct workforce implications known in consideration of this item.

OFFICER'S RECOMMENDATION:

That Council delegate authority to the Chief Executive Officer to sign a Contract for the Shire of Kulin to enter into a Renewable Energy Supply Arrangement through the WALGA Sustainable Energy Project effective 1 April 2025 for a three-year term, provided it is financially advantageous for the Shire over the defined period, as per the project information provided by WALGA (circulated under separate cover).

VOTING REQUIREMENTS:

Simple Majority

Attachment 4

10 COMPLIANCE

10.1 Compliance Reporting – General Compliance November 2024

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for November 2024. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance Checklist is a working document, the Manager of Executive Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding November

Nil

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for November 2024 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5

10.2 Adoption of Annual Report & Financial Statements - Year Ended 30 June 2024

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.03 Audit
AUTHOR: EMFS
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire of Kulin's Financial Statements for the year ended 30 June 2024 have been audited by AMD Chartered Accountants on behalf of the Office of the Auditor General (OAG). The OAG has issued its unqualified Audit Report. The Annual Report and Financial Statements for the year ended 30 June 2024 must now be accepted by Council.

BACKGROUND & COMMENT:

Representatives from AMD on behalf of the Office of the Auditor General, conducted an interim audit onsite in May 2024 and the final audit in October 2024.

The Audit Exit meeting was held on Tuesday 3 December 2024 via video conference. Aamir Sheikh, Director Financial Audit from the OAG and Tim Partridge, Director at AMD Chartered Accountants attended. The Shire was represented by Councillor Bowey, along with the CEO and EMFS. Mr Sheikh and Mr Partridge provided an overview of the 2023/24 Financial Statement Audit and issues raised in the management letter.

The CEO received the final stamped version of the Financial Statements and Auditor's Report for the year ended 30 June 2024 on 6 December 2024. Management have responded to issues raised in the management letter. A copy of the Financial Statements and Auditors Report are included as an attachment to this item.

In accordance with s5.54 of the Local Government Act 1995 a local government is required accept an annual report for each financial year, no later than 31 December after that financial year.

In line with s5.55 and s5.55A of the Local Government Act, the CEO will give local public notice of the availability of the annual report and publish it on the Shire's website within 14 days of acceptance. A copy of the annual financial report including the auditors report will also be submitted to the Minister.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government Act 1995

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

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

[Section 5.54 amended: No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

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

5.55A. Publication of annual reports

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

7.9. Audit to be conducted

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*

(a) the mayor or president; and

(b) the CEO of the local government; and

(c) the Minister.

Local Government (Financial Management) Regulations 1996

51. *Annual financial report to be signed etc. by CEO and given to Department*
(1) *After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.*

FINANCIAL IMPLICATIONS:

Audit fees provided for the in 2023/24 Shire of Kulin budget.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

To be determined at Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Absolute Majority.

Attachment 6

10.3 2023-24 Final Audit Management Letter

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.03
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire has received the attached Final Audit Management Letter for 2023/24 which lists the auditor's findings and recommendations arising from the audit. It is requested that Council accept Management's comments regarding how the significant items raised in the management letter will be addressed and approve a report to be sent to the Minister regarding these items.

BACKGROUND & COMMENT:

AMD Chartered Accountants in conjunction with the Office of Auditor General (the auditors) audited the 2023/24 Financial Statements for the Shire of Kulin. An unqualified audit opinion was issued on 6 December 2024.

The auditors issue a management letter each year listing findings identified during the audit. The 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. Findings are rated as follows:

- 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 may be reported as a matter of non-compliance in the audit report if not addressed.
- Moderate – those findings which are of sufficient concern to warrant action being taken by the entity as soon as possible
- Minor – those findings that are not of primary concern but still warrant action being taken.

AMD's and the OAG's Management Letter for 2023/24 is attached which lists two significant findings:

1. Risk Management Policy
2. Cybersecurity Plan

Management comments outlining how the finding will be addressed and resolved are contained in the attached management letter.

In accordance with s7.12A of the *Local Government Act 1995* management have drafted a report which will be sent to the Minister outlining our response to the two significant items raised. Refer to Attachment 3. This report will also be published on the Shire's website.

Management request that the Audit and Risk Committee recommend that Council approve the report to be sent to the Minister.

STATUTORY ENVIRONMENT:

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

- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

To be determined at Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Simple Majority.

Attachment 7

10.4 Annual Electors Meeting

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 13.03 Governance
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

That Council resolve to hold the annual electors meeting on Tuesday 11 February 2025.

COMMENT:

Council is required to hold a general meeting of electors once every financial year, on a day selected by the local government but not more than 56 days after the local government accepts the annual report. 14 days local public notice of the date, time, place and purpose of the meeting is to be given.

In order to comply with this requirement an annual elector's meeting would need to be held prior to 12 February 2025 (being 56 days after acceptance of the annual report at this meeting today).

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995:

5.27. *Electors' general meetings*

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*

5.29. *Convening electors' meetings*

- (1) *The CEO is to convene an electors' meeting by giving —*
 - (a) *at least 14 days' local public notice; and*
 - (b) *each council member at least 14 days' notice,*
of the date, time, place and purpose of the meeting.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Notice of the Annual Elector's Meeting will be provided as outlined above.

WORKFORCE IMPLICATIONS:

Nil

OFFICERS RECOMMENDATION:

That Council confirm the Annual Electors Meeting to be held Tuesday 11 February 2025, time and venue to be confirmed.

VOTING REQUIREMENTS:

Simple majority

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

14 MEETING IS CLOSED TO THE PUBLIC

Nil

15 CLOSURE / DATE AND TIME OF NEXT MEETING

There being no further business the President declared the meeting closed.

Ordinary Meeting 19 February 2024 at 4:00pm

ROEROC

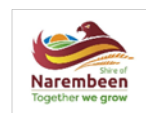
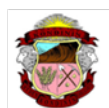
Roe Regional Organisation of Councils
Corrigin | Kondinin | Kulin | Narembeen

MINUTES

RoeROC Ordinary Meeting

Thursday 21st November 2024

Shire of Corrigin Council
Chambers



TERMS OF REFERENCE

1.0 NAME

The Committee shall be known as the Roe Regional Organisation of Councils (Roe ROC).

2.0 ROLE OF THE COMMITTEE

To undertake projects, deliver services and share resources where there are common interests to provide financial benefit to the Member Councils

3.0 OBJECTIVES OF THE COMMITTEE

The objectives of Roe ROC are:

- to enhance and assist in the advancement of the region,
- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues,
- To encourage cooperation and resource sharing on a regional basis
- Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

4.0 MEMBERSHIP

The membership of the Roe ROC is governed by a Memorandum of Understanding with the current term expiring 30 June 2028.

Membership of the Committee shall be:

- President of the member Council.
- Deputy Delegate - one elected member from each member Council
- Chief Executive Officer of the member shire.
- Deputy Officer –one officer from each member Council

5.0 HOST COUNCIL

The indicative host council rotation will be as follows:

March 2015-2018	Shire of Narembeen
March 2018-2020	Shire of Kulin
March 2020-2023	Shire of Kondinin *
March 2023-2025	Shire of Corrigin
March 2025-2027	Shire of Narembeen
March 2027-2029	Shire of Kulin

* Shire of Kondinin extra year to assist Shire of Corrigin after fire in 2022

Roe ROC Dinner

Member councils generally organise a dinner each year on a rotational basis which is usually held during Local Government Convention.

2018	Shire of Narembeen
2019	Shire of Kulin
2020	Shire of Corrigin
2021	Shire of Kondinin
2022	Shire of Narembeen
2023	Shire of Kulin
2024	Shire of Corrigin
2025	Shire of Kondinin

6.0 PRESIDING MEMBER

The members of the Roe ROC shall elect a Chairperson, Deputy Chairperson on a rotational basis as decided by Member Councils following the bi-annual local government elections.

7.0 CONDUCT OF MEETINGS

Ordinary meetings of the Committee shall be held on the first Thursday of the month commencing at 1pm generally in March, June, September and December each year or as otherwise determined by the Presiding Member. Written notice shall be given to all Committee members, at least 7 days prior to the meeting.

The host council will be responsible for administration support and providing lunch for delegates prior to the meeting.

Each meeting should consider, but not be restricted to, the following matters:

Every meeting

- Confirmation of financial reports for Roe Environmental Health Scheme and Bendering Waste Facility.

March Meeting

- Business Case for potential joint projects for coming year and grant funding.
- Fees and charges for Bendering Tip
- Invitation to Shire of Lake Grace - Roe Health Environmental Health Scheme.

June Meeting

- Invitation to Avon Waste as waste contractor.

September Meeting

- Update on joint projects

December Meeting

- Identify potential joint projects for coming year and grant funding.
- Licences, contracts and agreements due to expire.

8.0 DELEGATED POWERS

The Committee has no delegated powers and is an advisory committee to member Councils only.

9.0 EXISTING AGREEMENTS AND DOCUMENTS

Roe Regional Organisation of Councils Memorandum of Understanding (MOU)

Agreement between Shires of Corrigin, Kondinin, Kulin and Narembeen. Current MOU commenced on 1 July 2023 and expires on 30 June 2028.

Roe Health Scheme Memorandum of Understanding

Agreement between Shires of Corrigin, Kondinin, Kulin, Lake Grace and Narembeen.

Current MOU commenced on 1 July 2023 and expires on 30 June 2028 unless otherwise agreed or extended by the Member Councils in writing.

To be reviewed 6-12 months prior to the expiration of the term.

The MOU includes Operational Guidelines and is currently administered by the Shire of Corrigin including the employment of 1.2 Full time equivalent Environmental Health Officers.

Bendering Waste Facility Land Details Avon Location 23945 Kondinin-Narembeen Road, Bendering Deposited Plan 151345 CT 1044/171

Licence to Use Land – Lot 23495 on DP 151345

Agreement with Kondinin Community Recreation Council for cropping lease expires March 2028 with an option to renew for 5 years.

Deed of Easement

Between Notting Nominees Pty Ltd and Shires of Corrigin, Kondinin, Kulin and Narembeen

Certificate of Registration Environmental Protection (Rural Landfill) Regulations 2002 Contract

for the Supply of Waste Disposal Goods and Services – Avon Waste

Individual contracts between Avon Waste and shires of Corrigin, Kondinin, Kulin and Narembeen expires 30 June 2025 with extension of 3 x 1 year periods.

Avon Waste responsible for management of Bendering Tip Facility. Waste disposal contract supersedes Regional Waste Site Agreement

Bendering Landfill Report

Site selection and geotechnical assessment for proposed regional landfill June 2007

Bendering Landfill Management Plan

Completed in July 2022 by Talis Consultants in conjunction with Roe EHO. Replaces previous 20 year plan.

RoeROC Executive Officer Position

Contract between RoeROC and 150Square for the provision of Executive Officer Services July 2024 – 30 June 2027.

Roe ROC Strategic Priorities 2024 – 2026

The following actions coordinate member Shires' resources, time and energy to progress towards achieving the statement of strategic outcomes:

TYPE OF ACTIVITY	ACTION	TIMEFRAME
Deliver	Deliver a viable Bendering regional waste site, RoeHealth service and value added waste initiatives to all member Shires.	Ongoing
Deliver	Develop an external funding application to upgrade member Shire facilities to evacuation centre standards (as required).	2024/25
Facilitate	Establish a shared services working group.	2024/25
Facilitate	Facilitate the sharing of knowledge and understanding between Shires for regional benefit.	Ongoing
Facilitate and Partner	Research workforce housing needs and develop an investment strategy including: list of priority housing, cost to deliver the housing and funding strategy.	2024/25
Facilitate and Partner	Develop 2-3 discussion papers/project scopes on strategic priorities for collaborative future funding opportunities and partnerships with State and Federal Government.	2024
Resource	Employ a resource to administer the organisation, develop and implement strategic projects as well as governing frameworks.	2024
Advocate	Advocate for improvement in health, education and social service delivery.	Ongoing
Advocate	Advocate for the infrastructure required to attract and retain business and projects in the region.	Ongoing

10.0 SITE WORKING GROUP

- Deal with civil work issues associated with the site including planning future cell opening / construction work, cover and fill strategy, fencing, internal roads, access for large machinery, maximising raw materials, etc.
- Group comprises of Works Managers, Roe ROC EHO and Avon Waste (Ashley Fisher or other person as designated by Avon Waste)
- Quorum consists of at least four members of the Working Group
- Develop work strategy and budget in relation to construction of new Stage 2 cells at site as a priority task
- Define technical design limitations associated with cell construction, in particular maximising cell depth, referencing latest Tallis Report 2022 and Rural Landfill Regulations
- Establish and utilise a WhatsApp group for communications
- Discuss site access with Avon waste. Bendering Landfill Operations Plan to include agreement that each Roe ROC Works Manager is to have a key for access to the site for civil works and emergency access.
 - Access to site to be communicated by working group members (prior to access)
 - Access to site limited to site civil works and maintenance issues. Site access for other use should be by prior arrangement with Avon Waste and Roe ROC CEO's
- Roe ROC shires to agree to a Schedule of Plant/Labour rates prior to each yearly budget for works associated with the site operations and management. Individual shire time to be invoiced to RoeROC.
- Current recommended plant rates for all Roe ROC shires:
 - Heavy Plant (Graders, Loaders, Trucks and semi-Trailers) - \$130.00/hr (ex GST)
 - Light vehicles (Utility/Small Trucks) - \$75.00/hr (ex GST)
- Working group to meet every 6 months, generally March and September.

10.1 SHARED SERVICES WORKING GROUP

- To act as a Working Group for RoeROC Council and support their objectives of RoeROC Council “to form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues.”
- Develop a shared services plan outlining key areas for collaboration, resource sharing, and efficiency improvements.
- Identify and recommend strategies / opportunities to improve and enhance member Council's sustainability, resource sharing and capacity building through shared services.
- Investigate referred projects from RoeROC Council or CEO Group.
- To investigate opportunities for shared services that benefit the member RoeROC member Councils.
- Review the progress and outcomes / benefits of implemented shared services.
- Current Project Priorities
 - Investigate and determine a recommendation to RoeROC for the most suitable and beneficial Enterprise Resource Planning (ERP) system.
 - Undertake Staff Key Skills Matrix
 - Develop and distribute a skills audit survey to all Shires, collecting and analysing survey data to identify key skills, gaps, and areas of expertise within each Shire.
 - Establish a digital platform for Shires to share best practices, knowledge, and resources.
 - Populate the platform with expert contacts and initial resources.

1. Opening And Announcements

Chairperson, Cr D Hickey declared the meeting open and welcomed attendees at 1.11pm

2. Attendance

Cr D Hickey	President, Shire of Corrigin
Cr S Jacobs	Deputy President, Shire of Corrigin
N Manton	CEO, Shire of Corrigin
Cr H Cusack	Deputy President, Shire of Narembeen
R McCall	CEO, Shire of Narembeen
Cr B Smoker	Deputy President, Shire of Kulin
A Leeson	CEO, Shire of Kulin
Cr K Mouritz	President, Shire of Kondinin
Cr B Browning	Councillor, Shire of Kondinin
D Burton	CEO, Shire of Kondinin
B Gerrard	Principal Roe EHO (2.03pm – 2.57pm)
L Pitman	Environmental Health Officer (2.03pm – 2.57pm)
D Mollenoyux	Executive Officer, RoeROC

3. Apologies

Cr S Stirrat	President, Shire of Narembeen
Cr G Robins	President, Shire of Kulin
Cr B Gangell	Deputy President, Shire of Kondinin

4. Guests

Nil

5. Declarations of Interest

Nil

6. Minutes Of Meetings

Minutes of the RoeROC Meeting held on the 19th September 2024, included at Attachment 6.1.

Resolution

Moved: Cr S Jacobs

Seconded: Cr B Smoker

That the Minutes of the Ordinary Meeting held on the 19th September 2024 are received as a true and correct record of proceedings.

Carried

Minutes of the RoeROC Shared Services Working Group Meeting held on the 11th November 2024, included at Attachment 6.2.

Resolution

Moved: Cr B Browning

Seconded: Cr B Smoker

That the Minutes of the RoeROC Shared Services Working Group Meeting held on the 11th November 2024 be received.

Carried

7. Presentations

7.1 RoeROC Workforce Housing Demand Analysis and Business Case

There will be an update on the Wheatbelt Development Commission (WDC) RoeROC Workforce Housing Project in line with the following;

Alex McKenzie – WDC, Janine Erikson – JE Planning and Mark Wallace attending the meeting via Teams – joining at 1.11pm

Stakeholder Engagement and Demand Analysis	20 mins – Janine Erikson, JE Planning
Feasibility Testing	10 mins – Alex MacKenzie Wheatbelt Development Commission
Cost Benefit Analysis and Business Case	10 mins Mark Wallace Econisis
Town Assessments and Action Plans	10 mins – Alex MacKenzie Wheatbelt Development Commission
Questions	10 mins

Alex McKenzie – WDC, Janine Erikson – JE Planning and Mark Wallace attending the meeting via Teams – left the meeting at 2.00pm

8. Status Reports

8.1 RoeROC Status Report

The report is provided at item 14 of this document.

8.2 RoeROC Executive Officer Key Performance Indicators Status Report

A copy of the Executive Officer KPI Status Report is provided at item 15 pf this document.

The status reports were presented and noted

The following staff joined the meeting at 2.05pm;

B Gerrard Principal Roe EHO
L Pitman Environmental Health Officer

9. Matters for Information / Update – Bendering & Health

9.1. Bendering Waste Site

Bendering Landfill Waste Date Report 2023 / 2024 is included at attachment 9.1.

Brendan Gerrard presented the reports which were received and noted

9.2. Caravan Park and Camping Regulations

The Shire of Kulin would like to raise the matter of temporary accommodation and implications from recent changes to caravan park and Camping Regulations and consideration of a consistent approach across RoeROC.

Action

That RoeROC develop a consistent approach/process and policy regarding the managing of caravan and camping requirements. To be developed and discussed at the next CEO's Meeting.

10. Matters For Decision

10.1. Financial Report

APPLICANT	Shire of Corrigin
REPORTING OFFICER:	Natalie Manton
DATE:	15 th November 2024
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE	
ATTACHMENT NUMBER:	10.1 Roe Health Statements Bending Waste Statements

COMMENT

Financial report for RoeHealth Scheme and Bending Waste Site is provided in Attachment 10.1.

Recommendation and Resolution

Moved: Cr H Cusack

Seconded: Cr S Jacobs

That the financial report for the RoeHealth Scheme and Bending Waste Site prepared by the Shire of Corrigin for the period ended 31 October 2024 be received.

Carried

10.2. Request for Access to Gravel from Bendering Site

APPLICANT	Shire of Kondinin
REPORTING OFFICER:	Darren Mollenoyux
DATE:	13 th November 2024
DISCLOSURE OF INTEREST:	
FILE REFERENCE	WM.0013
ATTACHMENT NUMBER:	10.2 Bendering Site – Background on Gravel Use 10.2 Bendering Waste Site Map – Gravel Access

SUMMARY

Delegates are asked to consider a request from the Shire of Kondinin to access gravel from the Bendering Waste Site for road works.

BACKGROUND

The Shires of Kondinin has submitted a request to RoeROC seeking consideration to access some of the Gravel from the Bendering Waste Site for the purpose of road construction.

The Shire advises that;

“The Shire is preparing for works in the area and the use of gravel from the Bendering Site would significantly reduce our costs as the site is much closer than gravel pits we have in the area.

The amount of gravel required would be between 10,000 to 15,000 cubic meters from the area indicated on the attached map. The mapped area is just to show the location and adjustments can be made to ensure the impact to the site and cropping is minimal.

The Shire would be prepared to push the gravel up at our own cost and also a royalty to RoeROC of \$1.50 per m³, which is our normal royalty.

We understand that RoeROC is concerned about the use of the soil for cover for the waste site, but we feel that gravel being used for landfill cover is he waste of a resource. Especially when cover can be sources from other areas, such as the recent spoil taken from CBH sites.

We hope that RoeROC will assist us in trying to reduce our road costs and using this valuable resource as road base rather than landfill.”

The resolution below was made in March 2024, which relates to this request;

RESOLUTION

Moved: Cr. K Mouritz Seconded: Cr. S Stirrat

That

1. the 2024/2025 Fees and Charges for Bendering Waste Site be increased by the Perth March 2024 CPI (4.1%), rounded to the nearest dollar as proposed in Table 1 above.
2. Any work carried out at the Bendering Waste Site by the Shires of Corrigin Kondinin, Kulin and Narembeen be charged out at the agreed in-house rates for heavy plant (graders/loaders/trucks-semi trailers) at \$130 per hour (ex GST) and light vehicles (utilities/small trucks) at \$75 per hour (ex GST).

Carried

Delegates agreed to the following actions:

- remove the fee for gravel as it would be needed for future cover material for capping cells.
- the Shire of Corrigin may need to adjust the administration/supervision fee when adopting the annual budget to ensure it covers the hourly staff cost.
- remove power poles from the Fees and Charges. Power poles are no longer able to be accepted at Bendering Waste site as per advice from Department Water and Environment Regulation. The poles are generally pine or hardwood and have been treated with copper chrome arsenate or hydrocarbon-based solution and may also have

other pesticide treatment applications. Due to the high contaminant levels found within power poles, they are generally classified as a Class IV waste, meaning they can only be disposed of to a Class IV landfill such as Red Hill Waste Management Facility.

Further background comments on the use and management of gravel from the Bendering Site have been provided by the Shire of Corrigin as the lead Shire on the management of the site and are included in Attachment 10.2.

COMMENT

This request was initially submitted via email; however, following feedback and discussions, it has been agreed to formally present it for consideration at the November 2024 RoeROC Meeting.

The following comments and feedback have been received and should be taken into consideration by delegates when determining a response;

- The request involves removing 50% of material (road base), leaving the remainder for cover and fill.
- Kondinin is open to shifting the excavation area to minimise site impact, balancing future pit use and generating income for RoeROC.
- At the RoeROC meeting in March 2024 delegates agreed to remove the fees and charges for gravel from the Bendering Waste Site in recognition of the need for all soil and gravel to remain on the site to reduce the material deficit.
- Site development and rehabilitation relies heavily on this material for bund walls and cover.
- Consideration could be given to replacing removed gravel with an equivalent quantity of fill material.
- Consultation with cropping leaseholders will be necessary as the proposed excavation falls within leased areas.

There have been previous instances of RoeROC allowing and not allowing the removal / use of gravel from the Bendering Waste Site, which is the reason for the resolution being made at the March 2024 RoeROC meeting and to provide clear guidance going forward.

The intention from the previous decision by RoeROC was that no soil or gravel is to be exported off site as it will need to address a projected deficit material balance for the bund walls, cover material and capping in stages 1,2 and 3.

RoeROC delegates are asked to consider the request from the Shire of Kondinin, considering the previous resolution of RoeROC and comments provided.

STATUTORY ENVIRONMENT

Environmental Protection Act 1986

Environmental Protection (Rural Landfill) Regulations 2002

Environmental Protection Regulations 1987

POLICY IMPLICATIONS

There are no specific policies, however a resolution of RoeROC as to use of gravel from Bendering Site was made in March 2024.

CONSULTATION

Natalie Manton, Shire of Corrigin

David Burton and Mark Burgess, Shire of Kondinin

Rebecca McCall, Shire of Narembeen

Alan Leeson, Shire of Kulin

FINANCIAL IMPLICATIONS

If RoeROC agrees to the Shire of Kondinin's request, a royalty of \$1.50 per m³ would be applied. However, the decision should take into account the potential impact on the development and rehabilitation cost calculations for the annual report.

The profit or loss from the Bendering Landfill Site are distributed to shires at the end of each financial year.

COMMUNITY AND STRATEGIC OBJECTIVES

ROEROC Strategic Objectives 2024-2026

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

1. That RoeROC considers the Shire of Kondinin's request for access to 10,000 to 15,000 cubic meters of gravel from the Bendering Waste Site, at a royalty rate of \$1.50 per cubic meter, and determine an appropriate position and any necessary requirements.
2. Records of quantities imported to the site such as roadside spoil, excess from building or mine site development or the like are recorded in the waste tracking spreadsheet to offset the projected material deficit soil for waste cover, bund walls and capping requirements and reduce the expected costs.

The recommendation varied to enable further work to determine best approach and management of gravel and trenches.

Resolution

Moved: Cr B Smoker

Seconded: Cr S Jacobs

That

1. The Bendering Working Group determine a policy and structure around the best options for management of gravel and fill at the site, to be presented to RoeROC for consideration at the next RoeROC Meeting.
2. Records of quantities imported to the Bendering Waste Site, such as roadside spoil, excess from building or mine site development or the like are recorded in the waste tracking spreadsheet to offset the projected material deficit soil for waste cover, bund walls and capping requirements and reduce the expected costs.
3. The Executive Officer arranges a meeting Bendering Working Group, RoeROC CEO's and Ashley Fisher from Avon Waste to review the management and sorting of fill for the transfer sites and Bendering Waste Site.
4. That the Bendering Working Group undertake an internal analysis of the requirements of Bendering Waste Site becoming a licensed waste site and report to the next RoeROC Meeting, for the purpose of maximising the life of the site.

Carried

The following staff left the meeting at 2.57pm and did not return to the meeting;

B Gerrard Principal Roe EHO
L Pitman Environmental Health Officer

10.3. RoeROC Workforce Housing Demand Analysis and Business Case - Presentation

APPLICANT	RoeROC
REPORTING OFFICER:	Darren Mollenoyux
DATE:	14 th November 2024
DISCLOSURE OF INTEREST:	
FILE REFERENCE	
ATTACHMENT NUMBER:	10.3 – RoeROC Housing Investigation 2024

SUMMARY

To receive the RoeROC Workforce Housing Investigation and subsequent report following the presentation from Wheatbelt Development Commission.

BACKGROUND

In June 2024 RoeROC signed agreement with the Wheatbelt Development Commission to undertake a Workforce Housing Demand Analysis and preparation of a Business Case.

The Wheatbelt Development Commission, supported by project partners JE Planning and Econosis will provide a presentation to the November 2024 RoeROC Meeting.

COMMENT

As this will be the first time that RoeROC delegates will have received this information, consideration to holding a Special RoeROC Meeting (online) in December 2024 to endorse the reports and business case.

As the next RoeROC Meeting is not until March 2025, holding a Special RoeROC meeting in December 2024 will enable the CEO's and Executive Officer to continue progressing the project and commence investigations into potential funding options for workforce accommodation.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

CONSULTATION

RoeROC CEOs

Janine Erikson, JE Planning, Alex MacKenzie, WDC, Mark Wallace, Econosis

FINANCIAL IMPLICATIONS

Nil

COMMUNITY AND STRATEGIC OBJECTIVES

ROEROc Strategic Objectives 2024-2026

Shire of Corrigin, Kondinin, Kulin, and Narembeen Strategic Community Plans

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That to enable adequate time following the presentation on the RoeROC Workforce Housing Plans that a Special Meeting of RoeROC be held in December 2024, via Microsoft Teams to endorse the reports.

Resolution

Moved: Cr H Cusack

Seconded: Cr K Mouritz

That to enable adequate time following the presentation on the RoeROC Workforce Housing Plans that a Special Meeting of RoeROC be held in December 2024, via Microsoft Teams on Monday 9th December 2024 at 10.00am to endorse the reports.

Carried

11. Matters for Information / Update – RoeROC General

11.1. ERP (Shire Software Options)

The Shared Services Working Group is progressing investigations into ERP options with the latest update included in the Minutes of the SSWG Meeting at Attachment 6.2.

The next steps are;

1. RoeROC Member Council's consider signing up individually to the Local Government Consolidated Shares Services Alliance.
2. The Executive Officer is seeking an online meeting with the Project Officer from the Shire of Manjimup and members of the SSWG to discuss their experience during and following the implementation of Datacom.
3. Received information from Joanne Clemence for the information on ERP and her offer of assistance, however the working group are not at a stage in the process to meet.
4. The Executive Officer is distributing a spreadsheet to ascertain what modules each Shire currently has and what modules that they want included in the new ERP.

The Executive Officer provided an update and information was noted.

11.2. RoeROC Newsletter

The next edition of the RoeROC Newsletter will be distributed in December 2024.

11.3. Annual Roe ROC Dinner

Following discussions in October 2024, it was agreed to postpone the Annual RoeROC dinner until early 2025.

Action

That the RoeROC Annual Dinner be held following the March 2025 RoeROC Meeting, being Friday 7th March 2025, with the dinner commencing at 6.00pm hosted by Shire of Corrigin.

12. Next Meeting

The next RoeROC Council meeting is scheduled for Friday 7th March 2025 at 4.00pm

There have been discussions about the meeting schedule conflicting with the agenda preparation and that of individual Shires. Delegates may want to consider an alternative schedule for 2025.

Moved: H Cusack Seconded B Smoker

That RoeROC agree to amend the Terms of Reference to reflect that future Meetings be held on the first Thursday of the March, June, September and December each year.

Carried by Absolute Majority

13. Closure

The Chair, President D Hickey thanked everyone for their attendance and declared the meeting closed at 3.21pm.

14. STATUS REPORT

The following provides a status report as of 14th November 2024

MINUTES REFERENCE/DATE	DETAIL	RESPONSIBLE OFFICER	STATUS	ANTICIPATED COMPLETION DATE
27 March 2018	Member shires agreed to allocate \$5,000 to a reserve fund to be included in each shire's annual budget		Proceeds from Bendering Tip fees after expenses distributed to shires and can be used for reserves. Bendering Waste Site Management Plan identified a need for each shire to have a reserve of approximately \$83,000 by 2026 to cap stage 1	
1 July 2018	Avon Waste Operations Plan outlining procedures for the management of the Roe ROC regional landfill site at Bendering	Ashley Fisher Avon Waste EHO's	Draft prepared to be finalised in conjunction with Management Plan	Originally June 2021 Promised Sept 2023 Due June 2024 Overdue
16 March 2023	<p>1. That the Works Managers, EHO's and CEOs to plan and move gravel from stage 2 (pit 2.1 and 2.10) to stage 1 with the cost split between each council Corrigin, Kulin, Narembeen 22% and the Shire of Kondinin 34% in recognition of the former asbestos pit that was filled in.</p> <p>2. That each council seek a budget amendment for a contribution towards digging new asbestos pit, general waste pit, construction of stock proof fence and surface water pond in stage 2 of approximately \$10,000 each.</p>	B Gerrard	<p>Completed</p> <p>New asbestos pit completed and stage 2 fenced.</p>	December 2023
15 June 2023	Roe EHO to identify the highest priority tasks within each shire's Public Health Plan. This initial assessment will help establish specific areas of focus that can be addressed through collaborative efforts. Roe EHO will discuss who will form a working group that will collectively plan and execute strategies to address the identified priority tasks.	B Gerard		

15 June 2023	Talis be consulted with a view to reviewing the schedule of capping works as detailed in section 4.9 (Schedule of capping works) with the objective of extending stage 1 beyond 2026	B Gerard		
15 June 2023 21 March 2024 (Amendment)	Roe ROC delegates endorse the Memorandum of Understanding for period 1 July 2024 to 30 June 2029.	Shire's of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace	March 2024 amendment to be taken to Councils prior to signing	Completed
15 June 2023	Roe ROC delegates endorse the Roe Regional Environmental Health Services Scheme Memorandum of Understanding for period 1 July 2023 to 30 June 2028.	Shire's of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace	Sent to Kulin for Signing	Completed
21 March 2024	Work with WDC to develop a scope and cost estimate for a housing needs analysis and business case based on a similar approach from other groups in the wheatbelt region.	R McCall	Project Agreement Signed. Project progressing.	Presentation at November 2024 Meeting
21 March 2024	Review previous notes to identify issues and obtain costs associated with getting the weighbridge working and bring back to working group and June meeting for further discussion.	L Pitman		
21 March 2024	<p>The Fees and Charges for 2024/2025 for the Bendering site be increased as per the proposed table (Perth March CPI of 4.1%)</p> <p>Any work carried out at the Bendering Waste Site by the Shires of Corrigin Kondinin, Kulin and Narembeen be charged out at the agreed in-house rates for heavy plant (graders/loaders/trucks-semi trailers) at \$130 per hour (ex GST) and light vehicles (utilities/small trucks) at \$75 per hour (ex GST)</p> <p>Remove power poles from Fees and Charges</p> <p>Remove gravel from Fees and Charges</p> <p>Review administration fee to ensure staff costs are covered and charged at a 1 hour minimum.</p>	N Manton	For adoption with Shire of Corrigin budget	July 2024
19 April 2024	Each shire to commit \$12,000 into their 2024/2025 budget towards the development of a business case for Workforce Housing Project.	Roe ROC Shires	For adoption with annual budget	Completed
19 April 2024	Shire of Kulin Finance Officer has requested a one page working paper with the financial figures and timelines put in place for the rehabilitation of the Bendering waste facility,	N Manton DCEO	Notes circulated site details Quotes for independent accounting opinion if necessary	July 2024

with the purpose of ensuring all councils have the same information, particularly for when it comes to audit.

20 June 2024	<p>That Roe ROC recommend Member Councils to:</p> <ol style="list-style-type: none"> 1. Receive and note the following: <ul style="list-style-type: none"> • Executive Officer position description. • Draft contract. • Draft Key Performance Indicators. 2. Endorse the appointment of 150Square for the purpose of delivering Executive Officer services under a contract for a three-year period. 3. Request that the Shire of Narembeen, as the lead council member facilitating the appointment of 150Square, execute the contract for a 3-year period commencing 1 July 2024. 4. Ensure meetings are held regularly with the Executive Officer and CEO's, prior to scheduled Roe ROC meetings. 	Shire of Narembeen	EO contract finalised Key Performance Indicators set	July 2024
20 June 2024	That Roe ROC request the Executive Officer investigate Enterprise Resource Planning Software solutions and explore opportunities to work with Wheatbelt East Regional Organisation of Councils (WE ROC).	EO	Shire representatives attended joint presentation on 7 th August 2024 Shared Services Working Group are progressing.	November 2024
19 September 2024	Invite Janine Eriksson and Alex McKenzie to the November 2024 RoeROC Meeting to present the RoeROC Workforce Housing Reports.	EO	Arrangements made	November 2024
19 September 2024	The Department of Communities (Communities) is calling for submissions from Local Government as part of several initiatives the State Government is undertaking to support the delivery of housing across the State.	EO	To be considered upon the completion and findings of the WDC RoeROC Workforce Housing Report.	TBA
19 September 2024	That RoeROC endorse the RoeROC Submission into the WA State Government's Draft Regional Education Strategy, as presented.	EO	RoeROC Submission provided to Department of Education by due date.	September 2024
19 September 2024	<ol style="list-style-type: none"> 1. the Bendering Landfill Management Plan 4.0, prepared by Talis Consultants, for the Roe Regional Organisation of Councils (RoeROC) be received. 2. A working group consisting of finance staff and the existing Site Working Group be formed to review the calculations and provide feedback to Talis so the plan can be finalised. 	Site Working Group		November 2024

15. EXECUTIVE OFFICER KPI - STATUS REPORT

The following provides a status report as of 14th November 2024

ACTION	TIMELINE	STATUS
Employ an executive officer to administer the organisation, develop and implement strategic projects as well as governing frameworks.	2024	Completed
KPI #1a	Timeline	
Effectively manage the process of determining and establishing a governing framework, ensuring a smooth transition and successful implementation. Determine Best governance structure going forward.	June 2025	Initial discussions held at the RoeROC CEO's meeting. The Executive Officer will be presenting draft options to CEO's in Feb/March 2024.
KPI #1b	Timeline	
Define the Council and CEO Working Group meeting schedule for 2024/25.	July 2024	It was agreed at the CEO's Meeting on the 11 July 2024, the meetings would be held on an ad hoc basis to be set as needed by the EO and lead CEO. To assist with progressing various projects and to improve communication it is recommended that consideration of set RoeROC CEO meetings be held either via Teams or in person, the month prior to full RoeROC Meetings.

ACTION	TIMELINE	STATUS
Advocate for the development of a shared policy framework for renewable energy and carbon offsets among Shires for the betterment of the region.	2025/26	This is an area raised through WALGA and initial work has commenced. EO has had initial discussion and researching with other ROC's as to their approach.
KPI #2	Draft	
Develop a shared policy framework for renewable energy and carbon offsets among the Shires for the betterment of the region. Potential planning policy to be drafted.	April 2025	This is an area raised through WALGA and initial work has commenced. EO has had initial discussion and researching with other ROC's as to their approach.

ACTION	TIMELINE	STATUS
Research the requirements for workforce housing and develop and investment plan encompassing: identification of key housing priorities, estimation of housing delivery costs, formulation of funding and advocacy strategies.	2024/25	WDC will present reports at the November 2024 RoeROC Meeting.
KPI #3	Lodgement	
Identify funding sources and prepare applications with supporting documentation to secure external funding for the implementation of the strategies outlined in the investment plan.	Prior to closing date of funding program.	The report needs to be completed prior to considering funding. Potential funding may be available through the State Government's recently announced \$50 million housing initiative for Local Governments.

ACTION	TIMELINE	STATUS
Develop an external funding proposal aimed at enhancing member Shire facilities to align with local emergency management arrangements and evacuation center requirements.	2024/25	Executive Officer has been liaising with Jo Spadaccini, Regional Officer for Wheatbelt Emergency Relief and Support at the Department of Communities. The Executive Officer has an in person meeting on the 18 th September with JO and will provide a further update at the meeting.
KPI #4a	Timeline	
Conduct a needs assessment to identify facility enhancements required for emergency management and evacuation centres.	November 2024	The Department of Communities team have undertaken their review of each of the RoeROC Evacuation Centers. This will form the basis of the assessment that will be undertaken by the Executive Officer
KPI #4b	Lodgement	
Prepare funding proposal(s), including project scope, budget, timelines, and expected outcomes.	Prior to closing date of funding program.	

ACTION	TIMELINE	STATUS
Establish a shared services working group.	2024/25	Working Group established.
KPI #5a	Timeline	
Establish a shared services working group to promote collaboration and efficiency among the Shires.	September 2024	Shared Services Working Group SSWG established in August 2024.

KPI #5b	Timeline	
Define the working group's objectives, scope, and meeting schedule.	October 2024	Terms of Reference endorsed at the September 2024 RoeROC Meeting.
KPI #5c	Timeline	
Develop a shared services plan outlining key areas for collaboration, resource sharing, and efficiency improvements.	December 2024	Commenced

ACTION	TIMELINE	STATUS
Facilitate the sharing of knowledge and understanding between Shires for regional benefit.	Ongoing	Commenced
KPI #6a	Present Findings	
Develop and distribute a skills audit survey to all Shires, collecting and analyzing survey data to identify key skills, gaps, and areas of expertise within each Shire.	October 2024	The combined skills audit matrix has been completed and presented to the SSWG meeting.
KPI #6b	Timeline	
Establish a digital platform for Shires to share best practices, knowledge, and resources.	December 2024	Following recommendations from the November 2024 Meeting this has now commenced.
KPI #6c	Timeline	
Populate the platform with expert contacts and initial resources.	December 2024	To be commenced in November 2024

EFT & Chq Listing for period ended 30 November 2024

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
TRUST			
EFT22765	27/11/2024	SHIRE OF KULIN	\$865.84
MUNICIPAL			
EFT22667	07/11/2024	AIR LIQUIDE WA	\$21.70
EFT22668	07/11/2024	AFGRI EQUIPMENT AUSTRALIA	\$1,255.06
EFT22669	07/11/2024	RICK LOREN ANDERSEN	\$13,640.00
EFT22670	07/11/2024	AIR RESPONSE	\$2,163.91
EFT22671	07/11/2024	AJE CONTRACTORS	\$7,097.75
EFT22672	07/11/2024	BEST OFFICE SYSTEMS	\$71.04
EFT22673	07/11/2024	TEAM GLOBAL EXPRESS	\$106.62
EFT22674	07/11/2024	CONTRACT FENCING YEALERING	\$4,262.50
EFT22675	07/11/2024	LANDGATE	\$74.15
EFT22676	07/11/2024	DEPT OF MINES, INDUSTRY REGULATION AND SAFETY	\$421.45
EFT22677	07/11/2024	ENGINE PROTECTION EQUIPMENT PTY LTD	\$458.67
EFT22678	07/11/2024	FEGAN BUILDING SURVEYING	\$572.00
EFT22679	07/11/2024	FLUIDRA GROUP AUSTRALIA PTY LTD	\$528.00
EFT22680	07/11/2024	GANGELLS AGSOLUTIONS	\$17,699.22
EFT22681	07/11/2024	GREAT SOUTHERN FUEL SUPPLIES	\$168.02
EFT22682	07/11/2024	ID RENT PTY LTD	\$9,207.00
EFT22683	07/11/2024	KULIN TRANSPORT	\$2,245.84
EFT22684	07/11/2024	KULIN HARDWARE & RURAL	\$9,068.84
EFT22685	07/11/2024	KULIN IGA	\$1,377.12
EFT22686	07/11/2024	KULIN MUSEUM SOCIETY INC	\$1,950.00
EFT22687	07/11/2024	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,370.90
EFT22688	07/11/2024	MULLAN ELECTRICAL	\$7,808.62
EFT22689	07/11/2024	MCINTOSH & SON	\$264.77
EFT22690	07/11/2024	MCPEST PEST CONTROL	\$220.00
EFT22691	07/11/2024	MARK GILLBARD	\$259.95
EFT22692	07/11/2024	NEWDEGATE STOCK & TRADING CO	\$56,244.65
EFT22693	07/11/2024	NEWGROUND WATER SERVICES PTY LTD	\$12,925.28
EFT22694	07/11/2024	EXURBAN RURAL & REGIONAL PLANNING	\$655.21
EFT22695	07/11/2024	TRUCK CENTRE (WA) PTY LTD	\$267.70
EFT22696	07/11/2024	TIN HORSE AUTOMOTIVE	\$5,921.41
EFT22697	07/11/2024	TELAIR PTY LTD	\$6,129.15
EFT22698	07/11/2024	OFFICEWORKS BUSINESS DIRECT	\$140.91
EFT22699	07/11/2024	WESTRAC PTY LTD	\$122.03
EFT22700	07/11/2024	WA DISTRIBUTORS PTY LTD	\$1,487.15
EFT22701	07/11/2024	WESTARP PTY LTD	\$13,335.00
EFT22702	15/11/2024	AVON WASTE	\$14,915.77
EFT22703	15/11/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$302.61
EFT22704	15/11/2024	AUSTRALIA POST- MAILWEST	\$1,382.27
EFT22705	15/11/2024	AUSTRALIAN INSTITUTE OF MANAGEMENT EDUCATION AND TRAINING	\$1,200.00
EFT22706	15/11/2024	ACRES OF TASTE	\$482.00
EFT22707	15/11/2024	AFGRI EQUIPMENT AUSTRALIA	\$998.25
EFT22708	15/11/2024	AMD AUDIT & ASSURANCE PTY LTD	\$4,488.00
EFT22709	15/11/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$262.91

EFT22710	15/11/2024	TEAM GLOBAL EXPRESS	\$129.48
EFT22711	15/11/2024	COUPLERS PTY LTD	\$595.68
EFT22712	15/11/2024	DARREN THOMAS	\$240.00
EFT22713	15/11/2024	LANDGATE	\$18.10
EFT22714	15/11/2024	EXCUSE MY FRENCH	\$270.00
EFT22715	15/11/2024	ENVIRONEX INTERNATIONAL PTY LTD	\$735.00
EFT22716	15/11/2024	GARPEN INDUSTRIAL POWER EQUIPMENT	\$271.00
EFT22717	15/11/2024	IMPRESSIVE SIGNS AND DESIGNS	\$323.79
EFT22718	15/11/2024	INTEGRITY MANAGEMENT SOLUTIONS PTY LTD	\$8,800.00
EFT22719	15/11/2024	KULIN SOCIAL CLUB	\$190.00
EFT22720	15/11/2024	MODERN TEACHING AIDS PTY LTD	\$574.60
EFT22721	15/11/2024	NAPA KEWDALE	\$1,485.55
EFT22722	15/11/2024	PARKER BLACK AND FORREST	\$82.50
EFT22723	15/11/2024	THE ROYAL LIFE SAVING SOCIETY WA	\$235.95
EFT22724	15/11/2024	EB & OM SLOGGETT	\$1,414.23
EFT22725	15/11/2024	ASHLEY BLYTH TREE LOPPING	\$3,300.00
EFT22726	15/11/2024	SYRED MECHANICAL SERVICES	\$4,001.36
EFT22727	15/11/2024	SULLIVAN LOGISTICS PTY LTD	\$289.84
EFT22728	15/11/2024	SHUTUP ROLLER SHUTTERS	\$1,820.00
EFT22729	15/11/2024	SOUTH REGIONAL TAFE	\$823.00
EFT22730	15/11/2024	TAMORA PLUMBING AND GAS	\$308.00
EFT22731	15/11/2024	TIN HORSE AUTOMOTIVE	\$631.21
EFT22732	15/11/2024	UNIFORMS AT WORK AUSTRALIA PTY LTD	\$196.30
EFT22733	15/11/2024	OFFICEWORKS BUSINESS DIRECT	\$616.04
EFT22734	15/11/2024	WESTRAC PTY LTD	\$272.51
EFT22735	15/11/2024	B & P WEST	\$25.00
EFT22736	15/11/2024	CREDIT CARD - MASTER CARD	\$6,513.36
EFT22737	21/11/2024	AUSTRALIAN TAXATION OFFICE	\$6,074.00
EFT22738	21/11/2024	BITUTEK PTY LTD	\$4,493.56
EFT22739	21/11/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$50.99
EFT22740	21/11/2024	WINC AUSTRALIA LTD	\$413.57
EFT22741	21/11/2024	CORSIGN WA PTY LTD	\$4,285.60
EFT22742	21/11/2024	LANDGATE	\$2,609.00
EFT22743	21/11/2024	HERSEY'S SAFETY PTY LTD	\$5,567.54
EFT22744	21/11/2024	IT VISION	\$1,419.00
EFT22745	21/11/2024	INTELIFE GROUP LTD	\$64,000.00
EFT22746	21/11/2024	JILAKIN EARTHMOVING PTY	\$11,286.00
EFT22747	21/11/2024	KULIN IGA	\$41.45
EFT22748	21/11/2024	MCINTOSH & SON	\$178.99
EFT22749	21/11/2024	MARKETFORCE	\$533.14
EFT22750	21/11/2024	MCLEODS LAWYERS	\$3,970.56
EFT22751	21/11/2024	NARROGIN CARPETS & CURTAINS	\$10,873.50
EFT22752	21/11/2024	KOMATSU AUSTRALIA PTY LTD	\$569.54
EFT22753	21/11/2024	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION LTD	\$2,050.00
EFT22754	21/11/2024	NAPA KEWDALE	\$1,199.00
EFT22755	21/11/2024	QUEST PAYMENT SYSTEMS	\$418.00
EFT22756	21/11/2024	SHIRE OF CORRIGIN	\$5,398.80
EFT22757	21/11/2024	SAFE ROADS WA	\$181,300.24
EFT22758	21/11/2024	SAPIO	\$30,143.96
EFT22759	21/11/2024	TRUCK CENTRE (WA) PTY LTD	\$1,941.27
EFT22760	21/11/2024	TIN HORSE AUTOMOTIVE	\$193.60
EFT22761	21/11/2024	WESTRAC PTY LTD	\$300.78

EFT22762	21/11/2024	WA CONTRACT RANGER SERVICES	\$808.50
EFT22763	21/11/2024	WA DISTRIBUTORS PTY LTD	\$1,153.70
EFT22764	21/11/2024	WINDSOCK PRODUCTIONS PTY LTD	\$79.50
EFT22766	28/11/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$302.61
EFT22767	28/11/2024	ASTRA (WA) PTY LTD	\$233.73
EFT22768	28/11/2024	BRUCE ALLAN BROWNING	\$369.89
EFT22769	28/11/2024	BAYSAN CONSTRUCTION	\$1,991.00
EFT22770	28/11/2024	TEAM GLOBAL EXPRESS	\$162.21
EFT22771	28/11/2024	CONNELLY IMAGES	\$209.00
EFT22772	28/11/2024	CYGNUS METALS LIMITED	\$462.25
EFT22773	28/11/2024	CONTRACT FENCING YEALERING	\$1,775.95
EFT22774	28/11/2024	DEPIAZZI & SONS, T.J.	\$395.09
EFT22775	28/11/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$21,434.63
EFT22776	28/11/2024	GWENDOLINE J HOBSON	\$105.93
EFT22777	28/11/2024	ID RENT PTY LTD	\$2,838.00
EFT22778	28/11/2024	KULIN SOCIAL CLUB	\$190.00
EFT22779	28/11/2024	KULIN SHIRE TRUST FUND	\$200.00
EFT22780	28/11/2024	LATIN RESOURCES	\$89.50
EFT22781	28/11/2024	NAPA KEWDALE	\$594.56
EFT22782	28/11/2024	OFFICEWORKS BUSINESS DIRECT	\$2,168.71
EFT22783	28/11/2024	JK WILSON & CO	\$1,635.28
EFT22784	28/11/2024	WESTRAC PTY LTD	\$1,503.92
EFT22785	28/11/2024	JONATHON WILSON	\$639.00
EFT22786	28/11/2024	WA DISTRIBUTORS PTY LTD	\$478.90
EFT22787	28/11/2024	WESTARP PTY LTD	\$760.10
37517	28/11/2024	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES - RGL	\$680.50
37518	28/11/2024	PETTY CASH RECOUP - PLEASE PAY CASH	\$268.85
DD9197.1	10/11/2024	AUSTRALIAN SUPERANNUATION	\$705.49
DD9197.2	10/11/2024	MACQUARIE INVESTMENT MANAGEMENT	\$163.06
DD9197.3	10/11/2024	AMP SUPERLEADER	\$274.22
DD9197.4	10/11/2024	AWARE SUPER	\$13,420.04
DD9197.5	10/11/2024	BENDIGO SMART START SUPERANNUATION FUND	\$172.59
DD9197.6	10/11/2024	HOSTPLUS SUPERANNUATION FUND	\$896.48
DD9197.7	10/11/2024	MLC MASTERKEY SUPERANNUATION	\$326.08
DD9197.8	10/11/2024	PRIME SUPERANNUATION	\$469.73
DD9197.9	10/11/2024	REST SUPERANNUATION	\$1,159.15
DD9202.1	18/11/2024	TYRO PAYMENTS	\$160.49
DD9203.1	01/11/2024	BENDIGO BANK	\$4.38
DD9203.2	11/11/2024	SWAN BREWERY COMPANY PTY LTD	\$1,333.43
DD9203.3	13/11/2024	BENDIGO BANK	\$8.85
DD9203.4	13/11/2024	WATER CORPORATION	\$689.20
DD9203.5	15/11/2024	TELAIR PTY LTD	\$614.90
DD9203.6	15/11/2024	BENDIGO BANK	\$5.10
DD9203.7	15/11/2024	AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED	\$1,555.23
DD9203.8	18/11/2024	TYRO PAYMENTS	\$308.54
DD9203.9	18/11/2024	TELSTRA	\$1,244.11
DD9209.1	24/11/2024	AUSTRALIAN SUPERANNUATION	\$674.08
DD9209.2	24/11/2024	AUSTRALIAN RETIREMENT TRUST	\$788.48
DD9209.3	24/11/2024	MACQUARIE INVESTMENT MANAGEMENT	\$79.75
DD9209.4	24/11/2024	AMP SUPERLEADER	\$274.22
DD9209.5	24/11/2024	AWARE SUPER	\$13,303.68

DD9209.6	24/11/2024	BENDIGO SMART START SUPERANNUATION FUND	\$218.80
DD9209.7	24/11/2024	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$109.94
DD9209.8	24/11/2024	HOSTPLUS SUPERANNUATION FUND	\$411.74
DD9209.9	24/11/2024	MLC MASTERKEY SUPERANNUATION	\$431.25
DD9215.1	27/11/2024	WATER CORPORATION	\$8,787.45
DD9215.2	20/11/2024	SYNERGY	\$1,347.17
DD9215.3	21/11/2024	SYNERGY	\$2,933.24
DD9215.4	21/11/2024	BENDIGO BANK	\$4.20
DD9215.5	22/11/2024	SYNERGY	\$1,601.26
DD9215.6	27/11/2024	BENDIGO BANK	\$8.70
DD9215.7	28/11/2024	BENDIGO BANK	\$3.30
DD9215.8	29/11/2024	SYNERGY	\$599.24
DD9216.1	29/11/2024	TELSTRA	\$405.18
DD9197.10	10/11/2024	CBUS SUPER	\$287.18
DD9197.11	10/11/2024	AUSTRALIAN RETIREMENT TRUST	\$710.37
DD9203.10	01/11/2024	ST.GEORGE BANK	\$654.31
DD9203.11	18/11/2024	CARLTON & UNITED	\$706.50
DD9203.12	19/11/2024	SYNERGY	\$2,864.31
DD9203.13	04/11/2024	SYNERGY	\$1,079.75
DD9203.14	04/11/2024	SWAN BREWERY COMPANY PTY LTD	\$1,426.36
DD9203.15	04/11/2024	CRISP WIRELESS PTY LTD	\$99.00
DD9203.16	07/11/2024	BENDIGO BANK	\$5.25
DD9203.17	04/11/2024	CARLTON & UNITED	\$316.80
DD9203.18	08/11/2024	TELSTRA	\$300.56
DD9209.10	24/11/2024	PRIME SUPERANNUATION	\$469.73
DD9209.11	24/11/2024	REST SUPERANNUATION	\$1,167.50
DD9209.12	24/11/2024	CBUS SUPER	\$257.87
9033589	13/11/2024	BULK PAYMENT	\$97,942.09
9061842	27/11/2024	BULK PAYMENT	\$93,233.91
Sub-total: EFT & Chq Payments			\$876,459.41
AL PAYMENTS FOR MONTH END 30 November 2024			\$876,459.41

CREDIT & BP CARDS SUMMARY

Saturday, 30 November 2024

Transaction Date	Officer	Creditor	Amount
4/11/2024	ALAN LEESON	BROADWATER RESORT	\$533.52
		Accommodation - LP Pro/CEO's Forum	
6/11/2024	ALAN LEESON	SWAN SMASH REPAIRS	\$1,015.00
		Insurance Excess - OKU Repairs	
7/11/2024	ALAN LEESON	UBER	\$10.60
		Pick up Prado from Swan Smash Repairs	
7/11/2024	FIONA MURPHY	STAMP CENTRE	\$45.40
		Shire of Kulin Stamp	
8/11/2024	ALAN LEESON	WILSON PARKING	\$25.31
		Parking, CEO Forum - Convention Centre	
8/11/2024	ALAN LEESON	KALAMAZOO	\$25.76
		Scan Slide Pool Plans	
12/11/2024	JUDD HOBSON	EXPERT HEARING CARE	\$150.00
		Hearing Test, Jeff Scott	
12/11/2024	JUDD HOBSON	ST JOHN AMBULANCE	\$188.90
		First Aid Kit Supplies & Kit	
14/11/2024	TARYN SCADDING	APPLE	\$12.99
		Music Subscription, KCCC	
14/11/2024	TARYN SCADDING	CANVA	\$164.99
		Subscription	
14/11/2024	JUDD HOBSON	AVQ-SOFTWARE	\$101.97
		FDFsam Enhanced Professional Plan - Renewal	
15/11/2024	FIONA MURPHY	BORA HEALTH	\$80.00
		Duress Alarms - Sim Recharge	
19/11/2024	JUDD HOBSON	BULK BUYS PTY LTD	\$111.65
		Various Signs, Memorial Hall	
19/11/2024	TARYN SCADDING	MAILCHIMP	\$80.30
		Monthly Subscription	
20/11/2024	JUDD HOBSON	KULIN COMMUNITY FINANCIAL SERVICES	\$31.10
		Retained Registration Plates, MV30	
20/11/2024	ALAN LEESON	AIRBNB	\$716.28
		Accommodation, Judd Hobson, National Road Congress	
23/11/2024	TARYN SCADDING	VISTAPRINT AUSTRALIA	\$109.45
		Subscription	
25/11/2024	JUDD HOBSON	KULIN COMMUNITY FINANCIAL SERVICES	\$19.40
		Plate Change, MV30	
25/11/2024	ALAN LEESON	AIRBNB	\$340.82
		Accommodation, Alan Leeson, National Road Congress	
26/11/2024	JUDD HOBSON	TCP TRAINING PTY LTD	\$49.00
		Hazardous Chemicals Training	
26/11/2024	JUDD HOBSON	KMART	\$65.00
		Christmas Decorations	
26/11/2024	JUDD HOBSON	SPOTLIGHT PTY LTD	\$80.99
		Christmas Decorations	
27/11/2024	ALAN LEESON	KULIN COMMUNITY FINANCIAL SERVICES	\$31.10
		Retain Registration Plates, OKU	
27/11/2024	TARYN SCADDING	KMART	\$146.00
		Christmas Decorations	
29/11/2024		BENDIGO BANK	\$24.00
		Card Fees	
30/11/2024	JUDD HOBSON	KMART	-\$45.00
		Refund, Christmas Decorations	
			\$4,114.53
BP CARD PURCHASE			

/5561 009650



SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

Your details at a glance

BSB number	633-000
Account number	691211254
Customer number	7421415/M201
Account title	SHIRE OF KULIN SHIRE OF KULIN

Account summary

Statement period	1 Nov 2024 - 30 Nov 2024
Statement number	234
Opening balance on 1 Nov 2024	\$1,513.36
Payments & credits	\$1,558.36
Withdrawals & debits	\$4,132.56
Interest charges & fees	\$26.97
Closing Balance on 30 Nov 2024	\$4,114.53

Account details

Credit limit	\$30,000.00
Available credit	\$25,885.47
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$123.43
Payment due	14 Dec 2024

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

**Stay alert.
Avoid a scam.**

Learn more at
bendigobank.com.au/security/scams

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment

You will pay off the Closing Balance shown on this statement in about **14 years and 11 months**

And you will pay an estimated total of interest charges of **\$2,495.05**

If you make no additional charges using this card and each month you pay **\$197.53**

You will pay off the Closing Balance shown on this statement in about **2 years**

And you will pay an estimated total of interest charges of **\$626.19, a saving of \$1,868.86**

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,513.36
6 Nov 24	BROADWATER RESORT CO MO, COMO AUS RETAIL PURCHASE 04/11 CARD NUMBER 552638XXXXXXX832 1	533.52		2,046.88
7 Nov 24	SWAN SMASH REPAIRS, WELSHPOOL AUS RETAIL PURCHASE 06/11 CARD NUMBER 552638XXXXXXX832 1	1,015.00		3,061.88
8 Nov 24	UBER* TRIP, SYDNEY AUS RETAIL PURCHASE 07/11 CARD NUMBER 552638XXXXXXX832 1	10.60		3,072.48
8 Nov 24	STAMP CENTRE 2421,MO FFAT BEACH AUS RETAIL PURCHASE 07/11 CARD NUMBER 552638XXXXXXX716 1	45.40		3,117.88
9 Nov 24	WILSON PARKING AUSTR AL, PERTH AUS RETAIL PURCHASE 08/11 CARD NUMBER 552638XXXXXXX832 1	25.31		3,143.19
10 Nov 24	KALAMAZOO, WEST PERT H AUS RETAIL PURCHASE 08/11 CARD NUMBER 552638XXXXXXX832 1	25.76		3,168.95
12 Nov 24	APPROVED CREDIT LIMIT \$30,000.00			
13 Nov 24	EXPERT HEARING CARE, MORLEY AUS RETAIL PURCHASE 12/11 CARD NUMBER 552638XXXXXXX706 1	150.00		3,318.95
13 Nov 24	ST JOHN AMBULANCE AU ST,BELMONT AUS RETAIL PURCHASE 12/11 CARD NUMBER 552638XXXXXXX706 1	188.90		3,507.85
14 Nov 24	PERIODIC TFR 00074214151201 000000000000		1,513.36	1,994.49

Date Paid ____ / ____ / ____ Amount \$ _____

Business Credit Card - Payment options



Pay in person: Visit any **Bendigo Bank** branch to make your payment.



Pay by post: Mail this slip with your cheque to -
**PO Box 480
Bendigo VIC 3552.**
If paying by cheque please complete the details below.



Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



Bill code: 342949
Ref: 691211254

Bank@Post™ Pay at any Post Office by Agency Banking **Bank@Post^** using your credit card.

Business Credit Card	
BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$123.43
Closing Balance on 30 Nov 2024	\$4,114.53
Payment due	14 Dec 2024
Date	Payment amount
<input type="text"/>	<input type="text"/>

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments	Balance
15 Nov 24	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 14/11 CARD NUMBER 552638XXXXXX021 1	12.99		2,007.48
15 Nov 24	Canva* 04335-1248649 4, Sydney AUS RETAIL PURCHASE 14/11 CARD NUMBER 552638XXXXXX021 1	164.99		2,172.47
15 Nov 24	avq-software.com, He rndon AUS RETAIL PURCHASE-INTERNATIONAL 14/11 CARD NUMBER 552638XXXXXX706 1	99.00		2,271.47
15 Nov 24	INTERNATIONAL TRANSACTION FEE	2.97		2,274.44
19 Nov 24	BORA HEALTH, 0468485 040 AUS RETAIL PURCHASE 15/11 CARD NUMBER 552638XXXXXX716 1	80.00		2,354.44
20 Nov 24	BULK BUYS PTY LTD, M ELBOURNE AUS RETAIL PURCHASE 19/11 CARD NUMBER 552638XXXXXX706 1	111.65		2,466.09
20 Nov 24	Intuit Mailchimp, Sy dney AUS RETAIL PURCHASE 19/11 CARD NUMBER 552638XXXXXX021 1	80.30		2,546.39
21 Nov 24	Kulin Community Fina , Kulin AUS RETAIL PURCHASE 20/11 CARD NUMBER 552638XXXXXX706 1	31.10		2,577.49
22 Nov 24	AIRBNB * HMXRY3SZB,S urry Hills AUS RETAIL PURCHASE 20/11 CARD NUMBER 552638XXXXXX832 1	716.28		3,293.77
24 Nov 24	Vistaprint Australia ,Derrimut AUS RETAIL PURCHASE 23/11 CARD NUMBER 552638XXXXXX021 1	109.45		3,403.22
26 Nov 24	Kulin Community Fina , Kulin AUS RETAIL PURCHASE 25/11 CARD NUMBER 552638XXXXXX706 1	19.40		3,422.62
27 Nov 24	AIRBNB * HMXRY3SZB,S urry Hills AUS RETAIL PURCHASE 25/11 CARD NUMBER 552638XXXXXX832 1	340.82		3,763.44
27 Nov 24	TCP TRAINING PTY LTD , SYDNEY AUS RETAIL PURCHASE 26/11 CARD NUMBER 552638XXXXXX706 1	49.00		3,812.44
27 Nov 24	KMART, Mulgrave AUS RETAIL PURCHASE 26/11 CARD NUMBER 552638XXXXXX706 1	65.00		3,877.44
28 Nov 24	SPOTLIGHT PTY LT,STH MELBOURNE AUS RETAIL PURCHASE 26/11 CARD NUMBER 552638XXXXXX706 1	80.99		3,958.43

Business Credit Card (continued).				
Date	Transaction	Withdrawals	Payments	Balance
28 Nov 24	Kulin Community Fina , Kulin AUS RETAIL PURCHASE 27/11 CARD NUMBER 552638XXXXXX832 1	31.10		3,989.53
28 Nov 24	KMART, Mulgrave AUS RETAIL PURCHASE 27/11 CARD NUMBER 552638XXXXXX021 1	146.00		4,135.53
29 Nov 24	CARD FEE 6 @ \$4.00	24.00		4,159.53
30 Nov 24	KMART, Mulgrave AUS RETAIL PURCHASE RETURN 29/11 CARD NUMBER 552638XXXXXX706 1		45.00	4,114.53
Transaction totals / Closing balance		\$4,159.53	\$1,558.36	\$4,114.53

YOUR CREDIT LIMIT HAS CHANGED SINCE THE
LAST STATEMENT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

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- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
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Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au
Telephone: 1800 931 678 (free call)
Email: info@afca.org.au
In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

/5561 009650



SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

Card summary

Account number 691211254
Card number 552638XXXXXX021
Customer number 7421415/M201
Statement period 01/11/2024 to 30/11/2024
Statement number 234 (page 5 of 8)

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments
15 Nov 24	APPLE.COM/BILL, SYDN EY AUS	12.99	
15 Nov 24	Canva* 04335-1248649 4, Sydney AUS	164.99	
20 Nov 24	Intuit Mailchimp, Sy dney AUS	80.30	
24 Nov 24	Vistaprint Australia ,Derrimut AUS	109.45	
28 Nov 24	KMART, Mulgrave AUS	146.00	
TOTALS		\$513.73	\$0.00

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/5561 009650



SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

Card summary

Account number 691211254
Card number 552638XXXXXXXX706
Customer number 7421415/M201
Statement period 01/11/2024 to 30/11/2024
Statement number 234 (page 6 of 8)

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments
13 Nov 24	EXPERT HEARING CARE, MORLEY AUS	150.00	
13 Nov 24	ST JOHN AMBULANCE AU ST,BELMONT AUS	188.90	
15 Nov 24	avq-software.com, He rndon AUS	99.00	
20 Nov 24	BULK BUYS PTY LTD, M ELBOURNE AUS	111.65	
21 Nov 24	Kulin Community Fina , Kulin AUS	31.10	
26 Nov 24	Kulin Community Fina , Kulin AUS	19.40	
27 Nov 24	TCP TRAINING PTY LTD , SYDNEY AUS	49.00	
27 Nov 24	KMART, Mulgrave AUS	65.00	
28 Nov 24	SPOTLIGHT PTY LT,STH MELBOURNE AUS	80.99	
30 Nov 24	KMART, Mulgrave AUS		45.00
TOTALS		\$795.04	\$45.00

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/5561 009650



SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

Card summary

Account number 691211254
Card number 552638XXXXXXXX716
Customer number 7421415/M201
Statement period 01/11/2024 to 30/11/2024
Statement number 234 (page 7 of 8)

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments
8 Nov 24	STAMP CENTRE 2421,MO FFAT BEACH AUS	45.40	
19 Nov 24	BORA HEALTH, 0468485 040 AUS	80.00	
TOTALS		\$125.40	\$0.00

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/5561 009650



SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

Card summary

Account number 691211254
Card number 552638XXXXXX832
Customer number 7421415/M201
Statement period 01/11/2024 to 30/11/2024
Statement number 234 (page 8 of 8)

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments
6 Nov 24	BROADWATER RESORT CO MO, COMO AUS	533.52	
7 Nov 24	SWAN SMASH REPAIRS, WELSHPOOL AUS	1,015.00	
8 Nov 24	UBER* TRIP, SYDNEY AUS	10.60	
9 Nov 24	WILSON PARKING AUSTR AL, PERTH AUS	25.31	
10 Nov 24	KALAMAZOO, WEST PERT H AUS	25.76	
22 Nov 24	AIRBNB * HMXRY3SZB,S urry Hills AUS	716.28	
27 Nov 24	AIRBNB * HMXRY3SZB,S urry Hills AUS	340.82	
28 Nov 24	Kulin Community Fina , Kulin AUS	31.10	
TOTALS		\$2,698.39	\$0.00

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Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 November 2024

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

TABLE OF CONTENTS

Statement of Financial Activity

Statement of Financial Position

Note 1 Basis of Preparation

Note 2 Net Current Assets

Note 3 Explanation of Material Variances

Note 4 Cash & Financial Assets

Note 5 Reserve Accounts

Note 6 Asset Information

Note 7 Receivables

Note 8 Payables

Note 9 Borrowings

Note 10 Rate Revenue

Note 11 Grants

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

	Ref Note	Adopted Budget (a) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance (c) - (b) \$	Variance ((c) - (b))/(b) %
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	10	2,451,414	2,451,414	2,453,700	2,286	0%
Rates excluding general rates (inc discount & write offs)	10	(49,785)	(49,785)	(41,407)	8,378	(17%)
Grants, subsidies & contributions	11	1,089,353	708,359	708,798	439	0%
Fees and charges		1,998,822	876,884	894,648	17,764	2%
Interest revenue		248,877	42,917	33,445	(9,471)	(22%)
Other revenue		169,386	54,812	59,607	4,794	9%
Profit on asset disposals	7	73,400	48,500	0	(48,500)	0%
Share of net profit of associates accounted for using the equity method		0	0	0	0	
Fair value adjustments to financial assets at fair value through project or loss		0	0	0	0	
		5,981,467	4,133,101	4,108,791	(24,310)	
Expenditure from operating activities						
Employee costs		(3,062,931)	(1,343,325)	(1,304,451)	38,874	(3%)
Materials and contracts		(2,528,237)	(1,117,227)	(1,012,219)	105,008	(9%)
Utility charges		(384,469)	(176,985)	(131,302)	45,683	(26%)
Depreciation		(3,638,292)	(1,515,955)	0	1,515,955	(100%)
Interest expenses	9	(28,526)	(12,012)	1,313	13,325	100%
Insurance		(277,621)	(275,821)	(277,594)	(1,773)	1%
Other expenditure		0	0	0	0	0%
Loss on asset disposals	7	(10,682)	(10,682)	0	10,682	0%
		(9,930,757)	(4,452,007)	(2,724,254)	1,727,754	
Non-cash amounts excluded from operating activities	2	3,575,573	1,478,137	0	(1,478,137)	(100%)
Amount attributable to operating activities		(373,718)	1,159,230	1,384,537	62,739	
INVESTING ACTIVITIES						
Capital grants, subsidies and contributions	11	4,365,339	1,101,380	1,467,355	365,975	33%
Proceeds from disposal of assets	7	397,318	230,318	207,727	(22,591)	(10%)
Payments for property, plant and equipment and infrastructure	7	(7,121,642)	(2,524,095)	(2,269,656)	254,440	(10%)
Amount attributable to investing activities		(2,358,985)	(1,192,397)	(594,574)	597,824	
FINANCING ACTIVITIES						
Transfers from reserves	5	65,000	0	0	0	0%
Repayment of borrowings	9	(102,201)	0	0	0	0%
Transfers to reserves	5	(251,877)	0	0	0	0%
Amount attributable to financing activities		(289,078)	0	0	0	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2	3,059,332	3,059,332	2,896,764	(162,568)	(5%)
Amount attributable to operating activities		(373,718)	1,159,230	1,384,537	225,307	19%
Amount attributable to investing activities		(2,358,985)	(1,192,397)	(594,574)	597,824	(50%)
Amount attributable to financing activities		(289,078)	0	0	0	100%
Surplus or deficit after imposition of general rates	2	37,551	3,026,165	3,686,728	660,563	22%

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

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

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 30 November 2024

	30-Jun-24 \$	30-Nov-24 \$
CURRENT ASSETS		
Cash at Bank	2,885,819	4,664,547
Cash at Bank (Reserves & Restricted Funds)	2,437,539	2,437,539
Trade and other receivables	86,995	172,119
Sundry Debtors - Rates	26,237	172,085
Inventories	126,454	86,583
Accrued income & prepayments	56,851	11,172
Contract Assets	1,321,035	728,442
TOTAL CURRENT ASSETS	6,940,931	8,272,488
CURRENT LIABILITIES		
Sundry Creditors	(216,840)	(784,672)
Accruals	(127,326)	0
ATO Liabilities	(70,039)	(73,955)
Bonds & deposits held	(102,486)	(102,008)
Contract Liabilities	(647,119)	(744,769)
Borrowings	(102,201)	(102,201)
Employee Provisions	(442,817)	(442,817)
TOTAL CURRENT LIABILITIES	(1,708,828)	(2,250,423)
TOTAL NET CURRENT ASSETS	5,232,103	6,022,065
NON-CURRENT ASSETS		
Investment in Associate	65,977	65,977
Work in Progress	238,223	-
Inventories - Land for Resale	610,000	590,000
Land & Buildings	22,261,647	22,683,316
Plant & Equipment	3,567,039	3,396,268
Furniture & Equipment	257,150	277,073
Motor Vehicles	1,286,328	1,489,419
Infrastructure	76,264,685	78,110,923
Shares - Kulin Community Financial Services	5,000	5,000
Units Held - Local Government House Trust	83,171	83,171
TOTAL NON-CURRENT ASSETS	104,639,218	106,701,147
NON CURRENT LIABILITIES		
Borrowings	(682,357)	(682,357)
Employee Provisions	(17,817)	(17,817)
TOTAL NON-CURRENT LIABILITIES	(700,173)	(700,173)
NET ASSETS	109,171,148	112,023,038
Asset Revaluation - Infrastructure	37,546,160	37,546,160
Asset Revaluation - Property, Plant & Equipment	1,461,803	1,461,803
Asset Revaluation - Land & Buildings	14,753,878	14,753,878
Accumulated Reserves	2,437,539	2,437,539
Accumulated Surplus	52,971,768	55,823,659
TOTAL EQUITY	109,171,148	112,023,039

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 1 - Basis of Preparation & Significant Accounting Policies

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Notes 4-11 do not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 2 - Net Current Assets Composition

	Adopted Budget Opening 30-Jun-24	Last Year Closing 30-Jun-24	Year to Date 30-Nov-24
Current Assets			
Cash and Cash Equivalents	5,323,358	5,323,358	7,102,087
Accounts Receivable - Rates	26,237	26,237	172,085
Trade & Other Receivables	86,994	86,994	172,119
Prepaid Assets	33,577	33,577	11,172
Accrued Income	19,803	23,274	0
Inventories	95,918	126,454	86,583
Contract Assets	1,299,114	1,321,035	728,442
	<u>6,885,001</u>	<u>6,940,930</u>	<u>8,272,488</u>
Less: Current Liabilities			
Sundry Creditors	(216,840)	(216,840)	(784,672)
Payroll Accruals	(54,391)	(54,391)	0
Accrued expenses	(65,199)	(72,934)	0
ATO Liability	(70,039)	(70,039)	(73,955)
Contract Liabilities	(440,944)	(647,119)	(744,769)
Provision for Annual Leave	(224,433)	(224,433)	(224,433)
Provision for Long Service Leave	(213,797)	(218,384)	(218,384)
Bonds & deposits held	(102,486)	(102,486)	(102,008)
Borrowings	(102,201)	(102,201)	(102,201)
	<u>(1,490,330)</u>	<u>(1,708,828)</u>	<u>(2,250,423)</u>
Net current assets	5,394,671	5,232,103	6,022,065
Adjustments to Current Assets			
Less: Reserves	(2,437,539)	(2,437,539)	(2,437,539)
Add: Borrowings	102,201	102,201	102,201
Closing funding surplus/(deficit)	<u>3,059,333</u>	<u>2,896,764</u>	<u>3,686,727</u>

CURRENT AND NON-CURRENT CLASSIFICATION

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 3 - Explanation of Material Variances

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
General Rates	2,286	0%	Under \$10,000 and 10% threshold
Rates excluding general rates (inc discount & write offs)	8,378	-17%	Discount on early payment of rates \$6k less than budgeted.
Grants, subsidies and contributions	439	0%	Under \$10,000 and 10% threshold
Fees and charges	17,764	2%	Under \$10,000 and 10% threshold
Interest earnings	(9,471)	-22%	Timing difference - interest on municipal investment term deposits recognised when term deposits roll later in year. Budget spread evenly over year.
Other revenue	4,794	9%	Under \$10,000 and 10% threshold
Profit on asset disposals	(48,500)	0%	Disposals cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Expenditure from operating activities	Var \$	Var %	Explanation
Employee costs	38,874	-3%	Under \$10,000 and 10% threshold
Materials and contracts	105,008	-9%	Various line items underbudget - in particular Contract Employment and Audit Fees - these should be timing differences. Fuel purchase cost for public sales \$25k under budget - average cost price 20c below budget however sales are 10,000L over budget. Offset by high road maintenance costs - this is also a timing difference with winter and summer grading budgeted over whole year but most incurred already. Road crew began capital jobs from October.
Utility charges	45,683	-26%	Electricity costs \$18k underbudget & Water costs \$17k underbudget - timing difference expected to change over summer. Plant registration costs included here. This is \$9k underbudget - consistent with last year so budget too high.
Depreciation	1,515,955	-100%	Depreciation cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Interest expenses	13,325	100%	Timing difference - first biannual payment for Admin Building loan will be paid in December.
Insurance	(1,773)	1%	Under \$10,000 and 10% threshold
Loss on asset disposals	10,682	0%	Disposals cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Investing activities	Var \$	Var %	Explanation
Proceeds from capital grants, subsidies and contributions	365,975	33%	Actual revenue recognition linked to expenditure on capital projects. Refer to Grants note
Proceeds from disposal of assets	(22,591)	-10%	Works Manager and Shared Admin vehicles budgeted to be sold in December. Disposals actually occurred in August.
Payments for property, plant and equipment and infrastructure	254,440	-10%	Budget spread evenly over full year. Timing difference. Refer to Assets note
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	0	0%	
Repayment of borrowings	0	0%	
Transfer to reserves	0	0%	
Surplus or (deficit) at the start of the financial year	(162,568)	-5%	WSFN revenue reduced by \$206k. Gravel pushing costs moved to Work in Progress at 30 June 2024 and will be transferred to the Fence Road project when the gravel is physically applied to the road. Revenue reduced to match expenditure. Other minor adjustments for 23/24 invoices received well after year end such as the LGIS property insurance adjustment

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 4 - Cash & Financial Assets

	General Ledger Balance 30-Nov-24	Bank Statement Balance 30-Nov-24
Cash at Bank - Unrestricted		
Municipal Funds	632,154	635,619
Freebairn Recreation Centre	13,575	13,575
Trust (restricted muni funds)	102,008	102,008
Investments	3,912,890	3,912,890
Till Float	3,420	-
Petty Cash	500	-
	4,664,547	4,664,092
Cash at Bank - Restricted		
Reserve Funds	2,437,539	2,437,539
	2,437,539	2,437,539

Note 5 - Reserve Accounts

Reserve	Full year Budget				Actual - YTD			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	405,580	20,279	0	425,859	405,580	-	0	405,580
Plant	375,629	18,781	0	394,410	375,629	-	0	375,629
Building	513,009	75,650	0	588,659	513,009	-	0	513,009
Admin Equipment	81,910	54,096	0	136,006	81,910	-	0	81,910
Natural Disaster	90,031	4,502	0	94,533	90,031	-	0	90,031
Joint Venture Housing	83,125	4,156	(40,000)	47,281	83,125	-	0	83,125
FRC Surface & Equipment	46,814	2,341	0	49,155	46,814	-	0	46,814
Medical Services	125,879	6,294	0	132,173	125,879	-	0	125,879
Fuel Facility	29,727	11,486	0	41,213	29,727	-	0	29,727
Sportsperson Scholarship	14,913	746	0	15,659	14,913	-	0	14,913
Freebairn Rec Centre	225,888	11,294	0	237,182	225,888	-	0	225,888
Bendering Tip Reserve	135,047	6,752	0	141,799	135,047	-	0	135,047
Short Stay Accommodation	294,198	14,710	(25,000)	283,908	294,198	-	0	294,198
Independent Water Reserve	15,789	20,790	0	36,579	15,789	-	0	15,789
	2,437,539	251,877	(65,000)	2,624,416	2,437,539	-	0	2,437,539

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of plant.	-	350,000	-
Building	To fund the construction of staff housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To assist in the funding of preparations following a natural disaster	-	-	-
Joint Venture Housing	To fund the upkeep of JV housing with the Department of Housing	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility	-	-	-
Medical Services	To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund scholarships for local sportspersons	-	-	15,000
Freebairn Rec Centre	To fund the ongoing asset management of the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation units	-	-	250,000
Bendering Tip Reserve	To fund the rehabilitation of the Bendering Tip site	-	-	-
Independent Water Reserve	To fund the replacement and maintenance of water infrastructure within the Shire	-	-	-

Shire of Kulin							
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY							
For the period ended 30 November 2024							
Note 6 - Asset information							
Note 6 (a) - Asset Acquisitions							
	Description	Original Budget	YTD Budget	YTD Actual	Category	Renewal/ Replace	New Asset
E041100	AV equipment for Chambers & meeting room	20,000	-	-	F&E		Y
E077110	Nurses station window and upgrades	17,313	-	79	L&B	Y	
E091107	Units 5/25 Johnston Street renovation	15,308	-	-	L&B	Y	
E091107	Exterior painting Johnston Street units	25,154	-	-	L&B	Y	
E091113	38 Day Street bathroom	20,308	-	-	L&B	Y	
E091115	14 Stewart Street renovation	51,606	-	47,889	L&B	Y	
E091117	81 Johnston Street bathroom	10,308	-	-	L&B	Y	
E107131	Cemetery Toilets	32,390	-	149	L&B		Y
E101100	Transfer Station	19,740	-	200	L&B		Y
E110100	Tennis court resurfacing	221,919	92,460	190,671	L&B	Y	
E112100	Aquatic Centre - South side shade	12,123	-	12,123	Inf	Y	
E112101	Aquatic Centre - Splashdown pool	200,627	35,000	110	Inf		Y
E113700	FRC Car Park	17,444	-	-	Inf	Y	
E113900	FRC Server Replacement	16,205	-	19,923	F&E	Y	
E113901	Bowling Green Lighting	40,000	-	110	L&B	Y	
E113905	FRC Kitchen Upgrades	102,313	-	110	L&B	Y	
E113908	FRC Changeroom upgrades	42,313	-	-	L&B	Y	
E113909	FRC Court Fans	40,000	-	110	L&B		Y
E117100	Old Skate Park Redevelopment	69,572	-	110	Inf	Y	
E117110	Johnston Street Playground Shade Sail	10,000	-	9,247	Inf	Y	
E117040	Pingaring Golf Club Air Conditioning & Upgrades	15,000	-	110	L&B	Y	
E123100	Grader (PE55)	460,000	-	-	P&E	Y	
E123100	Posi Track & Mulcher	175,000	-	-	P&E		Y
E123100	Tandem Axle Flat Top Trailer	10,000	-	-	P&E		Y
E123100	Truck scan tool & fleet management software	20,000	-	8,383	P&E		Y
E123100	Subsite Standard Utiliguard Cable Locating System	11,000	-	8,574	P&E		Y
E123100	Sundry Plant	10,000	-	-	P&E		Y
E123105	Toyota Prado (CEO)	75,000		-	MV	Y	
E123105	Isuzu D-Max (Works Supervisor)	50,000		49,772	MV	Y	
E123105	Ford Everest (Works Manager)	70,000	139,575	120,238	MV	Y	
E123105	Mitsubishi Fuso 4T Single Cab	100,000		-	MV	Y	
E123105	Admin Shared Vehicle	40,000		33,082	MV	Y	
E121500	RRG Road Construction	799,416	799,416	247,159	Inf	Y	
E121520	R2R Road Construction	730,004	304,170	260,382	Inf	Y	
E121550	Own Resource Road Construction	225,180	-	-	Inf	Y	
E121551	WSFN Road Construction	1,867,492	-	95,012	Inf	Y	
E121552	RRUPP Road Construction	1,063,954	1,063,954	938,865	Inf	Y	
E121553	LRCIP Road Construction	89,520	89,520	296	Inf	Y	
E121750	Black Spot Road Construction	-	-	11,835	Inf	Y	
E121580	Footpath Construction	95,312	-	-	Inf	Y	
E121570	Depot Crib Room	111,995	-	109,188	L&B		Y
E121593	Speed signs at Town Entries	15,000	-	14,997	Inf		Y
E121605	Tourism project - Macrocarpa Trail Gazebo & seating	-	-	17,880	Inf		Y
E122220	Fence between Depot & Kemptons	8,077	-	765	L&B	Y	
E132500	Caravan Park Camp Kitchen Outdoor Blinds	9,477	-	8,615	L&B		Y
E132710	Jilakin Rock Gazebo & Interpretation	25,572	-	-	L&B		Y
E136116	Purchase of Lots 106 & 109 Day & Beard Streets	60,000	-	63,672	L&B		Y
		7,121,642	2,524,095	2,269,656			
0A01195	Add Work in Progress at 30 June 2024						
	Aquatic Centre Shade Sails			22,727			
	SF003 Gravel crushing & screening			215,495			
				238,223			
				2,507,878			
Note 6 (b) - Disposal of Assets							
		Budgeted WDV	Budgeted Proceeds	Budgeted Profit/(loss) on sale	Actual WDV	Actual Proceeds	Actual Profit/(loss) on Sale
	PE177 CAT 12M Grader (PE55)	121,000	150,000	29,000			0
	MV173 Holden Colorado (MV117)	11,200	15,000	3,800	12,185	15,000	2,815
	MV199 Toyota Prado (CEO) (MV27)	54,000	60,000	6,000			0
	MV197 Ford Everest (Works Manager) (MV30)	53,600	60,000	6,400	58,442	63,636	5,194
	MV201 Ford Everest (Works Manager) (MV30)	-	-	0	58,556	63,636	5,080
	MV187 Toyota Prado (Admin) (MV120)	34,500	47,000	12,500	39,143	45,455	6,312
	MV178 Mitsubishi Canter Single Cab (MV81)	19,300	35,000	15,700			0
		293,600	367,000	73,400	168,326	187,727	19,401
Land sales							
	3 Rankin Street, Kulin	41,000	30,318	(10,682)	30,536	30,536	(0)
	8 Bowey Way, Kulin	-	-	0	11,000	10,000	(1,000)
	31 Ellson Street, Kulin	-	-	0	11,000	10,000	(1,000)
		\$41,000	\$30,318	(\$10,682)	\$52,536	\$50,536	(\$2,000)
		334,600	397,318	62,718	198,862	238,263	19,401

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 7 - Receivables

Rates receivable	30-Jun-24	30-Nov-24
	\$	\$
Opening arrears previous years	45,423	45,034
Levied this year	2,566,820	2,717,138
Less - collections to date	(2,567,209)	(2,571,290)
Equals current outstanding	45,034	190,882
Net rates collectable	45,034	190,882
% Collected	98.28%	94.63%

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(321)	64,961	8,690	645	4,807	78,783
Percentage	-0.4%	82.5%	11.0%	0.8%	6.1%	
Allowance for impairment of receivables						0
Total receivables general outstanding						78,783
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.

Note 8 - Payables

Payables - general	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Sundry Creditors	759,795	142	0	(407)	759,530
Percentage	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance					759,530
ATO liabilities	(30,548)				(30,548)
Total payables general outstanding					728,982
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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

Note 9 - Borrowings

	Budget				Actual			
	Principal 01/07/2024	Principal Repayments	Principal 30/06/2025	Interest Repayments	Principal 01/07/2024	Principal Repayments	Principal 30/06/2024	Interest Repayments
Loan 1 Administration Building	785,095	102,201	682,894	28,526	785,095	-	785,095	1,313
	785,095	102,201	682,894	28,526	785,095	-	785,095	1,313

KEY INFORMATION

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

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 10 - Rate Revenue

Rate Type	Rate in \$	Number of properties	Rateable Value	Budgeted Rate Revenue	Actual Rate Revenue
General Rate					
Gross Rental Value					
Residential	0.111592	136	1,371,293	153,025	153,092
Industrial	0.111592	12	115,443	12,883	12,882
Commercial	0.111592	28	435,496	48,598	48,598
Rural	0.111592	11	102,750	11,466	13,062
Unimproved Value					
Rural	0.005757	342	386,562,685	2,225,442	2,226,065
Mining	0.005757	0		-	-
Sub-total		529	388,587,667	2,451,414	2,453,700
Minimum Payment					
Gross Rental Value					
Residential	540.77	9	11,173	4,867	5,362
Industrial	540.77	5	11,452	2,704	2,704
Commercial	540.77	4	8,282	2,163	2,163
Rural	540.77	7	8,127	3,785	3,785
Unimproved Value					
Rural	540.77	20	1,098,515	10,815	10,815
Mining	540.77	32	224,144	17,305	18,335
		77	1,361,693	41,639	43,165
		606	389,949,360	2,493,053	2,496,864
Discount				(108,489)	(102,090)
Concessions/Write-offs				(11,259)	(10,805)
Total raised from general rates				2,373,305	2,383,969
Ex-Gratia Rates				28,324	28,324
Total Rates				2,401,629	2,412,293

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 2024

Note 11 - Grants

Operating Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual	
Grants Commission	Federal financial assistance grants	455,277	227,639	191,468	
DFES	Emergency Services Levy Operating Grant	45,000	22,500	13,482	
DFES	ESL Admin Contribution	-	-	4,000	
Community Childcare Fund Grant	KCCC Operations	145,962	72,981	72,981	
Department of Training & Workforce Development	KCCC Staff Training Grant	-	-	1,063	
Water Corporation	Contribution to Cemetery Toilets project due to no available potable water on site	-	-	7,365	
Main Roads	State Direct Grant (Untied Road Funding)	327,614	327,614	327,614	
Department of Primary Industries & Regional Development	Community Resource Centre Funding	114,000	57,000	89,571	
Other CRC Grants		1,500	625	1,255	
		1,089,353	708,359	708,798	

Capital Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual (Income recognised)	Grant income received
Local Roads & Community Infrastructure Program	Federal Government Stimulus to deliver priority local roads and community infrastructure projects	662,774	571,720	97,840	540,900
Kulin Bowling Club	Bowling Green Lights	5,000	5,000	-	-
Community Night Lights Program	Bowling Green Lights	13,333	13,333	-	-
Kulin Junior Basketball Club	FRC Court Fans	5,000	5,000	-	-
Kulin Netball Club	FRC Court Fans	5,000	5,000	-	-
Kulin Sporting Clubs	FRC Electronic Honour Board	3,000	3,000	-	-
Kulin Tennis Club	Tennis Court Resurfacing	30,000	30,000	43,301	43,301
Kulin Bush Races	Tennis Court Resurfacing	80,000	80,000	72,727	72,728
Colts Carnival	FRC Changeroom Upgrades	40,000	-	-	-
Main Roads - Regional Road Group	Road Construction	521,194	40,647	129,273	261,327
Federal - Wheatbelt Secondary Freight Network	Road Construction	1,730,792	-	289,571	440,942
Federal - Remote Roads Upgrade Pilot Program	Road Construction	573,886	-	567,733	-
Federal - Roads to Recovery	Road Construction	695,360	347,680	259,050	315,000
Federal - Black Spot	Road Construction	-	-	7,860	7,860
		4,365,339	1,101,380	1,467,355	1,682,058

WALGA Sustainable Energy Project

Phase Two – **Executive Summary**

This document is provided to WALGA Sustainable Energy Project Participants as Commercial In Confidence and is not permitted for external distribution.

Background and Context

The WALGA Sustainable Energy Project is an ACCC approved buying group of Local Governments that has contracted electricity under a volume aggregated purchasing process. Participants benefit from access to renewable energy and reduced energy prices. There are 48 Local Government Project Participants contracted to the Phase One contract term which commenced on 1 April, 2022 and will expire on 31 March, 2025. The Phase One term of the Project is estimated to save Local Governments \$34 million in expenditure and offset over 120,000 tonnes of carbon.

WALGA ran a Request For Quotation (RFQ) for a new Phase Two term of contract commencing 1 April 2025. Project Participants entered an MOU with WALGA allowing the contestable energy spend to be represented into this procurement process for the purposes of pricing.

Summary of RFQ

An offer by Synergy has been selected as the most advantageous summarised as follows:

- A three-year contract term from 1 April 2025 to 31 March 2028 with fixed rates and no CPI increase during the period
- A new Time-of-Offer band that allows for Peak, Midday and Off-Peak rates allowing for spend optimisation by scheduling consumption into a business hours period that has a cheaper supply rate
- Unbundled pricing with no daily charge and no margin applied to network and regulatory pass through charges
- Value added services that include an option to apply NaturalPower to street lighting and Demand Side Management
- The offer is incentivised but contingent on 100% take up by project participants. A fallback pricing position is offered if the 100% take up is not achieved.

Analysis of Offer

Modelling from WALGA shows that the Western Australian Wholesale Electricity Market (WEM) has changed significantly since the Phase One project term first went to market in 2021. The short-term electricity market price has increased from \$48.03 in Q3 2021 to \$98.54 at the end of June 2024, an increase of 105%.

Energy consumption is only one component of the electricity bill. Project Participants have benefitted from a locked in rate for the past three years. Taking this into account, at a whole of project level the pricing has been analysed as 36% increase on current expenditure. This compares to an estimated increase in costs (62% for unbundled and 81% for bundled offers) that would otherwise occur were it not for the continuation of the WALGA Sustainable Energy Project.

The pricing for the Phase Two project has mitigated the impact of inflationary costs. The collective savings from the recommended offer are modelled (based on historic consumption profiles) to deliver an estimated \$34.7 million savings in energy costs over a new three year term for project participants.

WALGA has distributed the Phase Two supply rates and modelling (estimated contract term costs) that are specific to each Project Participant in its information package.

Next Steps

WALGA requires notification by 7 March 2024 to secure the Synergy's offer.

If 100% contracting of participants is not achieved for the above rates then the next most advantageous offer will become the fallback position for Contract offers. This has been modelled by WALGA to be approximately 6% more expensive across the project base, but will vary according to each project participant's consumption profile.

Contractual documentation is to remain confidential, but is available to Council under separate cover.

**Contestable Electricity and Renewables Supply for
WALGA Sustainable Energy Project**

Local Government Participant Information Pack:

Request For Quotation Summary Phase Two Offer Details

Prepared By: Sara Monteleone and Andrew Blitz,
WALGA

Consultants Analysis: Paul Brown and Matt Sullivan,
Ironbark Sustainability

Date: 6 December 2024

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Table of Contents

1. Executive Summary	3
2. Request Process	4
2.1. Pre Market Engagement	4
3. Recommended Submission	4
3.1. Summary of Offers	4
3.1.1. Synergy Conforming Offer (Bundled)	4
3.1.2. Synergy Conforming offer (Unbundled)	4
3.1.3. Synergy Alternative Offer (Unbundled 100% take-up)	6
3.1.4. Synergy alternative offer (Unbundled 65% take-up)	8
4. Assessment	8
4.1. Assessment Method Summary	8
4.2. Price Analysis Methodology	9
4.3. Market Context	9
4.4. Analysis of Recommended Offer	9
4.4.1. Second Most Advantageous Offer	11
4.5. Evaluation Summary	11
5. Process for Accepting the Offer	12

1. Executive Summary

This *Local Government Participant Information Pack* summarises the procurement process and recommended outcome for Phase Two of the WALGA Sustainable Energy Project (“Energy Project”).

WALGA commenced initial development of the Energy Project in 2020. A 15-year ACCC buying group authorisation was obtained for the project. Phase One of the project is the incumbent three year term of contract which will end on 31 March 2025.

The key objectives for this project are:

- enhance access to renewable energy for WALGA Members thereby driving positive climate change outcomes;
- minimise energy costs to WALGA Members; and
- evolve supply options and use of new energy technology.

At the time of releasing the Request for Quotation (“RFQ”) for Phase Two of the Energy Project, 53 Local Governments had made declarations acknowledging that climate change is occurring, and that climate change will continue to have significant effects on the WA environment, society, economy, and Local Government sector. Many of these Local Governments have adopted environmental policies with Net Zero carbon neutral targets included.

A procurement strategy for Phase Two of the Contract was approved at the WALGA Finance and Services Committee meeting of 29 November 2023. This approved strategy was distributed to all Project Participants. This led to the collection of MOU’s to formally allow WALGA to represent the spend data of Project Participants into the procurement.

The Phase Two RFQ for energy supply requested pricing for 52 WALGA Members (specific pricing across 726 identified contestable sites NMIs). The RFQ included all metropolitan Local Governments as project participants with the knowledge the Phase Two term, is to commence 1 April 2025.

The process has delivered further market preferential offers to project participants. If actualised, the WALGA Sustainable Energy Project will continue to deliver aggregate supply benefits, saving a further estimated \$34.7 million in energy costs over a new three year Contract term.

This Information package is being distributed with complementary documents as follows:

- Executive Summary document (for internal use e.g. communications with senior management)
- DRAFT Council Agenda Item (if required, to support Council resolution)
- FAQs (a document that will be maintained as a live document to respond to Participant queries)
- LG Individual Spreadsheet of price analysis and modelling of offer
- Renewable Energy Supply Agreement (RESA) being the Synergy Contract document for execution

2. Request Process

2.1. Pre Market Engagement

WALGA conducted a Request For Proposal (RFP12/23) to engage consultants to provide support and guidance for the Phase Two project term. Ironbark Sustainability were appointed as the successful consultants to assist WALGA with technical scoping and price analysis.

WALGA also conducted a public Pre-Tender Market Notice process in February, to identify potential respondents to Phase Two project term. Six submissions were received, of which two were compliant with the mandatory requirement to hold a WA retail electricity licence. The respondents were engaged in discussions to determine eligibility and suitability to be invited into the RFQ.

WALGA also met with other companies that could potentially tender existing or future sustainable energy infrastructure projects to offer PPA contracts into the process. No companies were identified with planned or shelf-ready generation projects that would be in a position to offer a proposal to WALGA for the Phase Two term.

The Phase Two procurement process ran from July to September in the form of a Request For Quotation “RFQ” which is summarised below.

3. Recommended Submission

The successful submission was from Synergy who is the incumbent supplier to the project. Synergy submitted conforming and alternative offers. Each of the offers submitted were only priced for a three year term.

3.1. Summary of Offers

All conforming and alternative offers included NaturalPower linked to Carbon Offsets (purchase of Large-scale Generation Certificates “LGCs”).

A summary of the Synergy forms of offer is below:

3.1.1. Synergy Conforming Offer (Bundled)

The Synergy Conforming Offer (bundled) was individually priced rates for each metered site based on consumption information. This is a two-time band offer (Peak and Off-peak) with pricing structured as either Bundled or Unbundled.

The conforming offer is essentially a continuation of the current structure of the Contract for a further three year term.

3.1.2. Synergy Conforming offer (Unbundled)

The Synergy Conforming Offer (unbundled) is summarised as follows:

Offer Option:	UNBUNDLED (Conforming Individual LG Offer)																		
LG Participation:	Acceptance of this offer is subject to 65% uptake required, based on the total aggregated Local Government participant annual consumption.																		
Fixed Term:	3 years (1 April 2025 – 31 March 2028)																		
Green Power:	All participants default LGCs purchase at 100% to Synergy’s NaturalPower product.																		
Additional Offer Rate Benefits:	<ul style="list-style-type: none">• Energy rates are exclusive of line loss factors.• No CPI applied.• 30-day payment terms (from invoice issue date)• 0% minimum/maximum take• Flexibility to transfer contestable accounts in or out of the resulting Local Government contracts at -/+ 20% roll in/out provision, based on annual forecast consumption (subject to the site consuming in excess of 50,000 kWh per year).• Below Charges applied as pass through only:<ul style="list-style-type: none">○ Network charges○ Capacity charges○ Ancillary Fees – Regulation ESS, NCESS, ROCOF, Contingency Lower, WEM Market Fees, Supplementary Capacity																		
Pricing:	<div>Rates:</div> <div><div>Electricity Charges – Group Arrangement (Un-bundled) – 65% UPTAKE**</div><table><tr><th>Contract Term</th><th>Peak (c/kWh) 3pm to 9pm</th><th>Midday (c/kWh) 9am to 3pm</th><th>Off-Peak (c/kWh) 9pm-9am</th><th>Distributed Electricity Buyback (c/kWh)</th><th>Daily Supply Charge (\$/NMI/Day)</th></tr><tr><td>3 years</td><td>14.308</td><td>N/A</td><td>13.007</td><td>N/A</td><td>N/A</td></tr></table></div> <div><div>Price per LGC (inclusive of RPP) c/kWh –</div><table><tr><td>3.9668</td></tr></table></div>						Contract Term	Peak (c/kWh) 3pm to 9pm	Midday (c/kWh) 9am to 3pm	Off-Peak (c/kWh) 9pm-9am	Distributed Electricity Buyback (c/kWh)	Daily Supply Charge (\$/NMI/Day)	3 years	14.308	N/A	13.007	N/A	N/A	3.9668
Contract Term	Peak (c/kWh) 3pm to 9pm	Midday (c/kWh) 9am to 3pm	Off-Peak (c/kWh) 9pm-9am	Distributed Electricity Buyback (c/kWh)	Daily Supply Charge (\$/NMI/Day)														
3 years	14.308	N/A	13.007	N/A	N/A														
3.9668																			

3.1.3. Synergy Alternative Offer (Unbundled 100% take-up)

The Synergy Alternate Offer (unbundled) is summarised as follows:

Option Offer:	UNBUNDLED (Alternate 100% LG Offer)											
LG Participation:	100%. Acceptance of this offer is subject to 100% uptake from project participants, based on the total aggregated participant annual consumption.											
Pricing:	<div><div>Rates:</div><div><div>Electricity Charges – Group Arrangement (Un-bundled) – ALL OR NOTHING - 100% UPTAKE*</div><table><tr><th>Peak (c/kWh) 3pm to 9pm</th><th>Midday (c/kWh) 9am to 3pm</th><th>Off-Peak (c/kWh) 9pm-9am</th><th>Daily Supply Charge (\$/NMI/Day)</th></tr><tr><td>19.558</td><td>4.988</td><td>11.44</td><td>N/A</td></tr></table></div><div><div>Price per LGC (inclusive of RPP) c/kWh –</div><div>3.7865</div></div></div>				Peak (c/kWh) 3pm to 9pm	Midday (c/kWh) 9am to 3pm	Off-Peak (c/kWh) 9pm-9am	Daily Supply Charge (\$/NMI/Day)	19.558	4.988	11.44	N/A
Peak (c/kWh) 3pm to 9pm	Midday (c/kWh) 9am to 3pm	Off-Peak (c/kWh) 9pm-9am	Daily Supply Charge (\$/NMI/Day)									
19.558	4.988	11.44	N/A									
Fixed Term:	3 years (1 April 2025 – 31 March 2028)											
Green Power:	NaturalPower product. All participants default LGCs purchase at 100%.											
Additional Offer Rate Benefits:	<ul style="list-style-type: none">• Energy rates are exclusive of line loss factors.• No CPI applied.• 30-day payment terms (from invoice issue date)• 0% minimum/maximum take• Flexibility to transfer contestable accounts in or out of the resulting Local Government contracts at -/+ 20% roll in/out provision, based on annual forecast consumption (subject to the site consuming in excess of 50,000 kWh per year).• Below Charges applied as pass through only:<ul style="list-style-type: none">○ Network charges○ Capacity charges○ Ancillary Fees – Regulation ESS, NCESS, ROCOF, Contingency Lower, WEM Market Fees, Supplementary Capacity											
Value Added Services:	<ul style="list-style-type: none">• NaturalPower can be applied to street lighting as an additional service Distributed Energy Resources (DER)• Electric Vehicle (EV) charging											

(available under separate contractual cover)	<ul style="list-style-type: none"> • Demand Side Management and Buyback
Agreement Instrument:	<ul style="list-style-type: none"> • Synergy Electricity Sales Agreement – Unbundled • Unbundled - Electricity Sale General Conditions, Business Terms and Conditions
Conditions / clarifications:	<p><u>NaturalPower conditions –</u></p> <ul style="list-style-type: none"> • 110% maximum take • Ability to adjust the NaturalPower % annually – subject to subject to a 10% upper limit and a 20% lower limit on their nominated NaturalPower. <ul style="list-style-type: none"> ○ If the LGA exceeds its nominated annual percentage by more than 10% Synergy may charge at the contracted rate or at the prevailing market price as published by Mercari. ○ If the LGA consumes below 65% of their nominated annual percentage Synergy may charge a minimum annual NaturalPower charge. <p>Some Local Councils may be subject to ‘excluded sites’ from Synergy’s offer due to current gazetted tariff being best value, or sites divested etc. as noted in Synergy’s response [<i>WALGA site exclusions</i>]. These will be reflected in your draft contract.</p> <p><u>General –</u></p> <p>Synergy’s proposal is provided on a commercial in confidence basis and is at all times subject to and conditional upon:</p> <ol style="list-style-type: none"> (1) Synergy and the LGA’s negotiating and executing Customer Contract pursuant to the standard Terms and Conditions, including negotiating and agreeing on certain amendments or departures to those Terms and Conditions; (2) Synergy obtaining relevant approvals from its Management. Synergy acknowledges the broad commercial terms set out in the proposal and expects mutually acceptable contractual terms can be negotiated. Synergy otherwise reserves its right to withdraw this proposal, or any offer should there be a significant or material change in market conditions, or the approvals process outlined above cannot be satisfied.

3.1.4. Synergy alternative offer (Unbundled 65% take-up)

Synergy also offered the following unbundled pricing offer in the instance that 100% take-up is not achieved. This offer is still contingent on a 65% minimum take-up and summarised as follows:

Offer Option:	UNBUNDLED (Alternate Individual LG Offer)					
LG Participation	Acceptance of this offer is subject to 65% uptake required, based on the total aggregated Local Government participant annual consumption.					
Pricing	<u>Rates:</u>					
	Electricity Charges – Group Arrangement (Un-bundled) – - 65% UPTAKE**					
	Contract Term	Peak (c/kWh) 3pm to 9pm	Midday (c/kWh) 9am to 3pm	Off-Peak (c/kWh) 9pm-9am	Distributed Electricity Buyback (c/kWh)	Daily Supply Charge (\$/NMI/Day)
	3 years	20.048	9.113	12.15	N/A	N/A
	Price per LGC (inclusive of RPP) c/kWh –					
3.9668						

4. Assessment

4.1. Assessment Method Summary

The evaluation panel undertook compliance and qualitative criterion assessment.

Ironbark Sustainability, as technical consultants, ran analysis on the pricing tables (modelled against current consumption data) delivering its recommendations for consideration to WALGA.

Consideration of results, pricing and value for money was determined at a Consensus Meeting by the Evaluation Panel. WALGA then met with the project Steering Committee to discuss the proposed RFQ assessment outcome.

The Synergy Alternative Offer (Unbundled 100% take-up, with a flat rate NaturalPower option) was confirmed as the most advantageous offer. This recommendation was provided to the WALGA Finance and Services Committee for resolution and received by the WALGA State Council.

4.2. Price Analysis Methodology

The comparative price analysis is based on the Synergy Business time of use R3 tariff and the Synergy retail NaturalPower rates. The figures have been modelled by firstly building a total price for project participants based on the tendered tariffs from the Synergy offers. Savings were projected by comparing a representative market price (established through identifying current market offers and the applying a scaling ratio from historic to current bundled market tariffs).

The predictive price analysis has forecast spend using current consumption profiles on a site per site basis, factoring in both bundled and unbundled pricing offers.

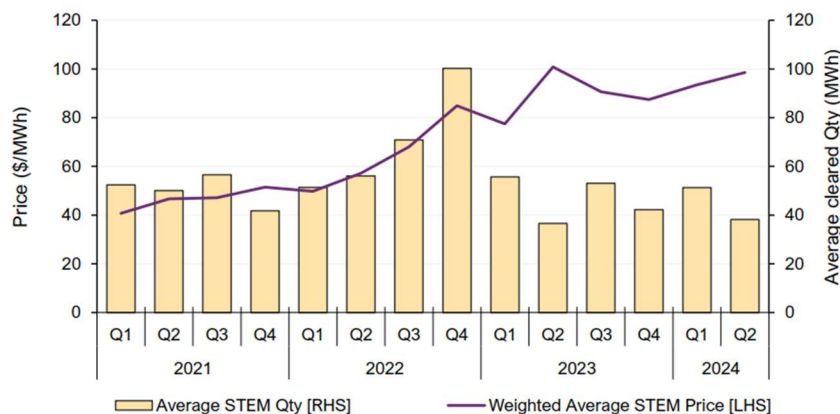
4.3. Market Context

The Western Australian wholesale electricity market has changed significantly since the Phase One WALGA Sustainable Energy Project was put to market in 2021. The short- term electricity market price has increased from \$48.03 in Q3 2021 to \$98.54 at the end of June 2024, an increase of 105% (shown in Figure 4.2.1a).

As the electricity component of the average bill is 46% of the total price, this change would estimate that at open market rates, WALGA Members coming out of their current Contracts would anticipate an increase in charge of approximately 49%.

Figure 4.2.1a

Weighted average short term electricity market price in WA 2021 to 2024



4.4. Analysis of Recommended Offer

The Synergy Unbundled Alternative Offer has been modelled as the most advantageous and therefore the Recommended Offer.

The alternative offer has incentives for WALGA as a collective. The offer consists of a three-time band offer (Peak, Midday and Offpeak) whereby consumption charged in the middle of the day is significantly cheaper than consumption during the later afternoon and early evening. The new midday tariff band incentivises project participants to consider scheduling operations to potentially save on Capacity Charges which historically have occurred around network peaks. Due to the availability of a three time band offer the management of consumption into the new

“midday bracket”, suited to Local Governments historic consumption profile, can further optimise project participant savings under the offer.

Additional new features of the Synergy offer include:

- A new option to apply the NaturalPower product to streetlighting, either incrementally or in full. This can assist project participants to achieve net zero policy objectives by additionally purchasing NaturalPower for their public lighting at the market preferential contract rate.
- A significant pricing incentive for unbundled take-up by 100% of project participants.
- The removal of daily supply charges from accounts.
- No CPI on contracted rates across the new three year Contract term.
- No margins applied to pass through network and regulatory charges for Unbundled pricing.
- Value added services relating to Demand Side Management, and emerging Vehicle to Grid (V2G) technology where such Distributed Energy Resources “DER” allows the calibration of EV operations to feed surplus power to the grid.

Analysis of this offer shows as follows:

- The average increase in pricing will be a 36% increase on current expenditure for the current project participants. At an individual existing project participant level this increase ranges from 25% to 51% depending on the consumption profile and current contract structure (bundled v unbundled).
- Extrapolation of the Synergy Unbundled rates based on historic consumption shows that the approximate expenditure under the offer will be \$109 million across the three-year term for all 52 participating WALGA Members. The overall increase in spend over three years from the current contract is projected at approximately \$29 million.
- In dollar terms the total savings over three years have been modelled to be \$34.7 million from expenditure that would otherwise be incurred at market rates.
- The new Synergy offer has been collectively analysed as 36% higher than the current contract spend. It has been modelled that against comparable open market rates the contract price would otherwise increase in the aggregate by between 62% (for unbundled) and 81% (for bundled) offers.
- For the non-electricity costs, including regulatory, capacity and network charges, WALGA has been able to gain commitment for pass through charges without additional retail margin and no CPI increases applied to rates over the three year term.
- Synergy’s secured NaturalPower rate for the Contract is 36% lower when compared to the listed retail price and estimated to deliver a saving of \$4.1 million dollars (incorporated into the \$34.7 million saving estimate).

The estimated savings are achieved in part due to Synergy offering improved rates because of the aggregated volume of energy purchase across the project base, combined with a predominant shift from bundled to unbundled pricing for project participants.

4.4.1. Second Most Advantageous Offer

Should the most advantageous offer (Synergy Unbundled Alternative Offer), which is contingent on 100% collective adoption, not be achieved, the next most advantageous offer has been modelled in the aggregate as the Synergy Unbundled Alternative Offer with a minimum of 65% take-up. The specifics of the offer are the same, however the time of use tariff band pricing is higher.

WALGA remains confident that the collective value of the preferred option will be sufficiently attractive to the project participants for acceptance. However, if not achieved, modelling of the fallback position shows that the cost of supply would then become approximately 5.7% higher (\$6.1 million) than the collective offer for project participants.

There may be some unique circumstances where the Synergy conforming offer provides similar or slightly preferential pricing at an individual project participant level. In the instance that the 100% take up is not achieved WALGA will remodel the data based on a 65% level of take up and assist to identify the best value option for each project participant based on their circumstances. Contributing factors may include the number of sites and the consumption profile. In particular, the end outcome for each Council to consider for the second most advantageous offer may be influenced by the extent to which consumption can be directed to the midday time of use offer band.

4.5. Evaluation Summary

By accepting the most advantageous offer from Synergy, WALGA Members will incur an estimated average 36% increase from their incumbent three year contract (locked in rates from 2022). This compares to an estimated increase in costs (62% for unbundled and 81% for bundled offers) that would otherwise occur were it not for the continuation of the WALGA Sustainable Energy Project.

The collective savings from the recommended offer are modelled (based on historic consumption profiles) to deliver an estimated \$34.7 million savings in energy costs over a new three year term for project participants.

The level of achieved savings from Phase One of the project (extrapolated to estimate \$34 million of savings across the full term), when combined with estimated projected savings from the Phase Two project (\$34.7 million) positions this project to deliver \$68.7 million of energy expenditure savings across the six year period from 2022-2028. Carbon Offset tonnes are harder to model due to unknown future variables in the Australian National Greenhouse Account Factors, but are anticipated to exceed 200,000 tonnes across the six year period of Phase One and Phase Two of the project activity.

5. Process for Accepting the Offer

To formalise Contracting of this offer, WALGA requires receipt of the signed Renewable Electricity Sales Agreements (“RESAs”) that has been distributed with this information package.

Participants will have varying governance processes, inclusive of delegated authority in some instances. However, some Participants will require Council resolution, and in this regard WALGA has allowed for sufficient time to present a recommendation to Council at its first meeting for the 2025 calendar year. A draft Council agenda item has been drafted to support this process if required.

To assist with the administrative process of contracting, WALGA requests that signed RESA documents are returned at the earliest opportunity. There is a hard deadline of **8 March 2025** by which these signed documents are required for Contracting.

In the instance that 100% participation has not been formalised by this date, WALGA will be in the position of having to reissue contracts with the second most advantageous offer for signature. This provides a tight window for turnaround prior to the expiry of current contracts. The offer will then revert to the Synergy Conforming Unbundled Offer, with pricing in accordance with the appended LG Individual Spreadsheet of price analysis and modelling of offer.

The contractual structure applied to the project utilises the terms and conditions of the WALGA Preferred Supplier Agreement (PSP007-004) as a Framework Agreement. This ensures a tender exemption for Project Participants and aligns the contract management and administration to prequalified terms. The RESA signed and returned to WALGA is a “Member Contract” under the WALGA PSP and becomes a direct contract between Synergy and the participant. WALGA is not a party to the RESA document.

The following outlines a broad timetable of activity from receipt of this information until the new contract term commences:

until 28 February 2025 or sooner if possible	Where Council Resolution is not required to enter the Energy Project Phase Two term, sign and return the Synergy RESA to WALGA under delegated authority.	Participants
10 December 2024 - 6 March 2025 or sooner if possible	Where Council Resolution is required to enter the Energy Project to enter the Energy Project Phase Two term, incorporate into the next Council Agenda and if endorsed, sign and return the Synergy RESA to WALGA. WALGA requests that Participants provides notification of the Council meeting date.	
8 March 2025	Last date to have the signed RESA lodged with WALGA	
8 March 2025	WALGA will undertake reconciliation of RESA Contracts and formalise the acceptance of the recommended offer with Synergy. Alternatively, if 100% take up is not achieved, WALGA will commence an administrative process to contract the second most advantageous offer.	WALGA

Until 21 March 2025	SYNERGY countersign ESAs and return to LGs and copied to WALGA	SYNERGY
1 April 2025	New Contract Term and relevant rates commence	ALL

Existing LG Data					
Base data	Number of sites	Total consumption			Consumption
		Peak (kWh)	Off peak (kWh)	Shoulder (kWh)	Data Status
Kulin	28	17,588	37,173	26,037	Estimated

The table below summarises the offers received and modelled by WALGA:

Summary of Offers and estimated costs						
Offer Type	Bundle	Take up	Year 1	Year 2	Year 3	Total
Synergy - Conforming	Unbundled	65%+	\$70,508	\$70,472	\$70,436	\$211,417
Synergy - Unconforming, Unbundled	Unbundled	100%	\$26,448	\$26,433	\$26,419	\$79,300
Synergy - Unconforming, Unbundled, 65%+	Unbundled	65%+	\$27,872	\$27,858	\$27,843	\$83,573
Open Market	n/a	n/a	\$111,373	\$111,373	\$111,373	\$334,119
Existing Contract	n/a	n/a	\$70,847	\$70,847	\$70,847	\$212,540

The Most Advantageous and Recommended Offer are reflected in the following table:

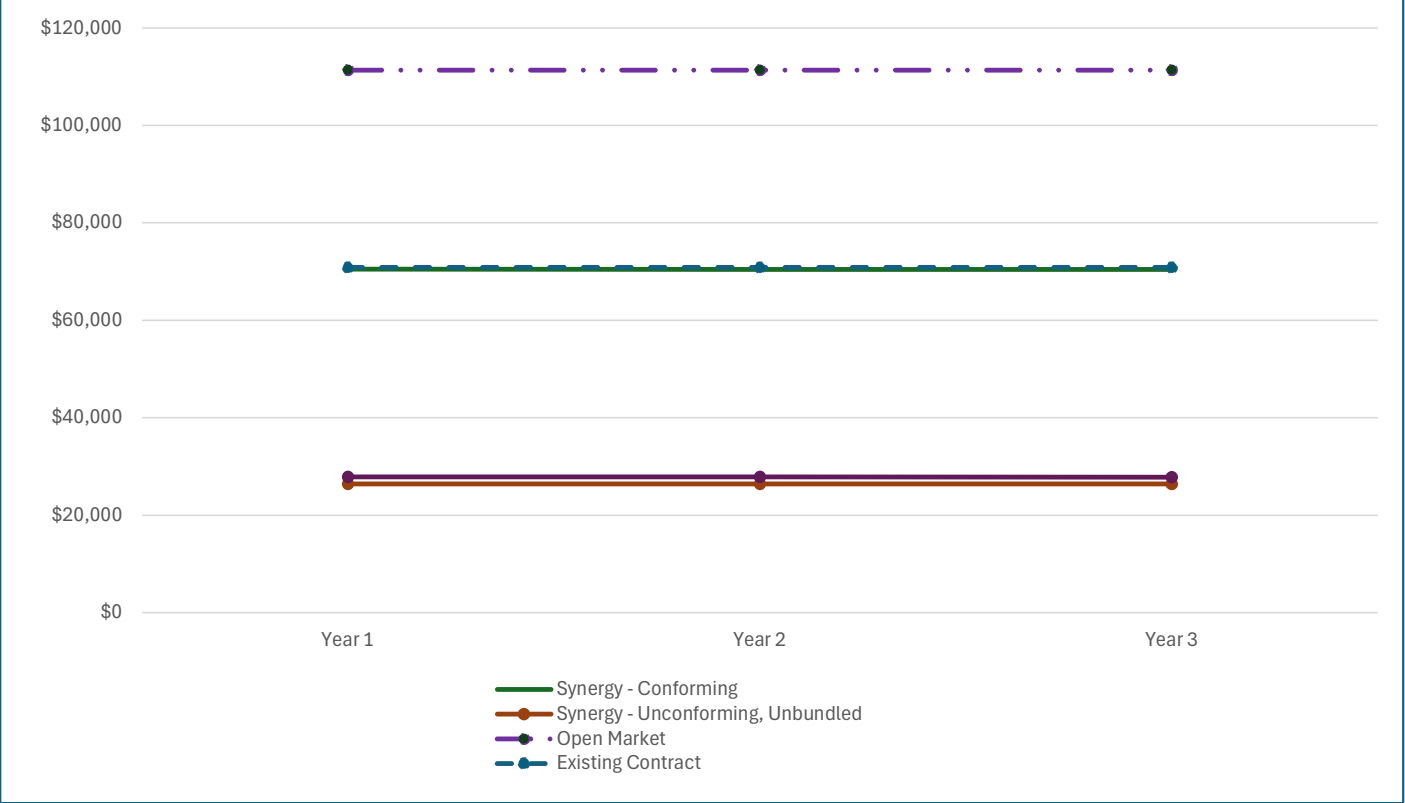
Recommended Offers and estimated costs			
Results	Provider	Bundle	Takeup
Best result	Synergy - Unconforming	Unbundled	100%
Total estimated costs			
Year 1	\$26,448		
Year 2	\$26,433		
Year 3	\$26,419		
Total cost	\$79,300		
Total savings (from Open Market)	\$254,819		
Proportion savings	76%		

If 100% Project Participant take up is not achieved, the fallback position offers are as follows:

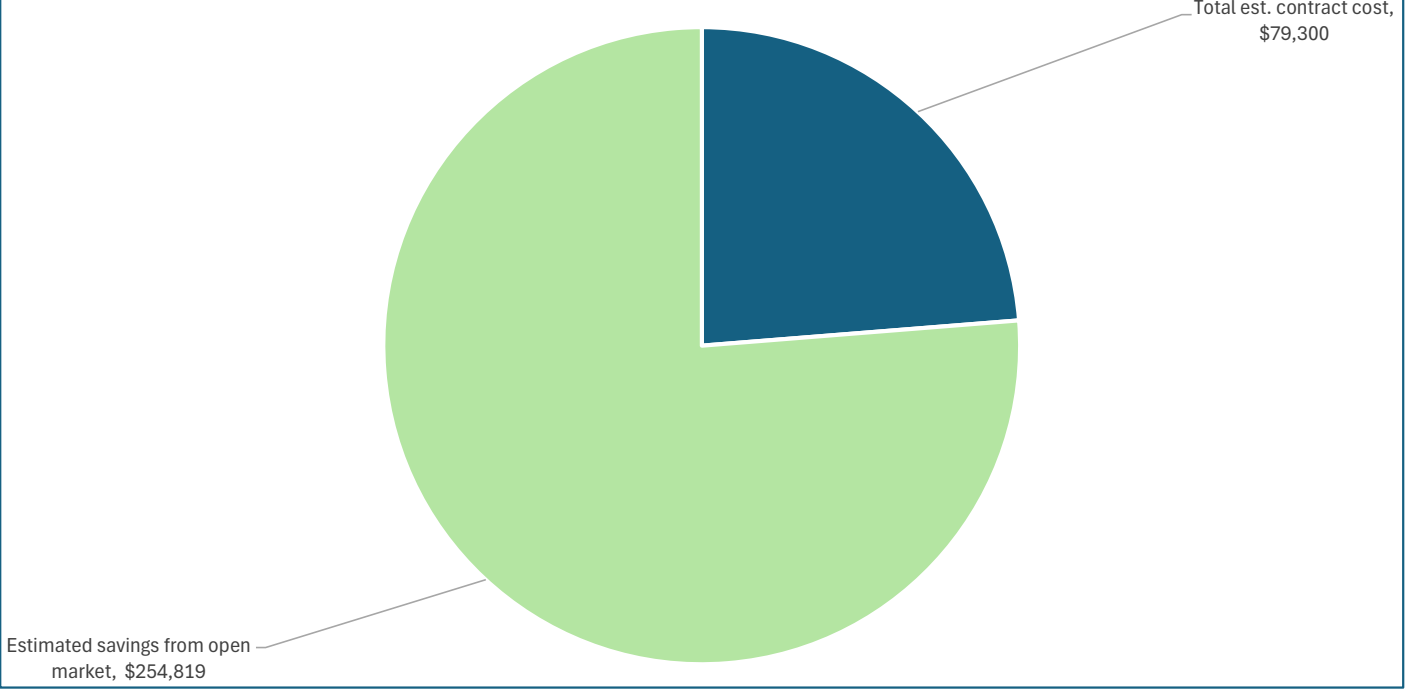
Results	Provider	Bundle	Takeup
Fall Back 1	Synergy - Unconforming	Unbundled	65%+
Total estimated costs			
Year 1	\$27,872		
Year 2	\$27,858		
Year 3	\$27,843		
Total cost	\$83,573		
Total savings (from Open Market)	\$250,547		
Proportion savings	75%		

Results	Provider	Bundle	Takeup
Fall Back 2	Synergy - Conforming	Unbundled	65%+
Total estimated costs			
Year 1	\$70,508		
Year 2	\$70,472		
Year 3	\$70,436		
Total cost	\$211,417		
Total savings (from Open Market)	\$122,703		
Proportion savings	37%		

Price offers compared to open market & existing contracts



Total estimated savings from open market for preferred offer (3 years)



GENERAL COMPLIANCE CHECKLIST NOVEMBER 2024

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Annual Report adoption	1/10/2024	Annual	Give local public notice of the availability of the Annual Report as soon as practical after the Report is accepted by Council	Yes
Governance	Annual Report & Electors Meeting	1/10/2024	Annual	Advertise in accordance with LG Act and Financial Regs	Yes
Governance	Meeting Dates advertisement	1/11/2024	Annual	Advertise Ordinary Council and Committee (open to public) meeting dates for next 12 months	Yes
Governance	Remembrance Day	11/11/2024	Annual	Flags to be flown at half mast from 10.30am to 11.02am. One Minute Silence observed 11am	Yes
Governance	Letter to new elected members	01/11/24	Annual	Acknowledgement of Primary Return	N/A
Governance	Electoral Material	30/11/24	Biannual	Destroy election material from election 4 years prior	N/A
Governance	Honour Board in Chambers	30/11/24	Biannual	Update names on honour board (Eyerite Signs - Albany)	No
Bushfire Governance	Bushfire Prohibited Burning Period commences	1/11/2024	Annual	Advertise	Yes
CEO	Select Panel for CEO Performance Review in December	1/11/2024	Probation	Report to Council meeting - to select panel	N/A
EMFS	Audit Committee meeting with Auditor	30/11/2024	Annual	Organise meeting with Auditor	Yes
EMFS	Annual Financial Statements - extension request if required	30/11/2024	Annual	Apply to Department of Local Government for Extension to 31 December deadline for accepting the Annual Financial Statements if required	N/A
EMFS/CSO	Annual Councillors & Staff Xmas Function	Nov	Annual	Organise Xmas party - dates, invites, bookings, catering, decorations etc.	Yes
EMCS	CRC Annual Report to DRD for CRC Expenditure	1/11/2024	Annual	CRC Reporting Requirement	Yes
EMCS / FRC	Seniors Xmas Party	1/11/2024	Annual	Prepare and advertise for annual seniors Xmas lunch - in conjunction with FRC. Ensure Councillor Representative attends	Yes
EMW	Road Construction & Maintenance Review	01/11/24	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
EMW	Varley Airstrip	30/11/2024	Monthly	Is the strip in good condition? Note last date it was checked and report.	Yes
EMW/CEO	Grants Commission Road Report - commence	31/12/24	Annual	WA Local Government Grants Commission Road Information Return due end December	In progress
EWM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	Yes
OHS	Administration Building Monthly Inspection	30/11/2024	Monthly	Jayde	Yes
EMW	Spray caltrop golf course	Summer rain		As required	Yes
EMW	Rubbish Collection	15/11/2024	Annual	Check rubbish pick up dates over festive season and advertise change if required	Yes
EMW	Transfer Station	30/11/2024	Annual	Confirm and advertise Christmas Opening Hours	Yes
TO	Occupational Health Safety Review	30/11/24	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Yes
TO	Duress Alarm SIM renewal	10/11/25	Annual	SIM in duress alarms have a \$40 charge that must be renewed yearly. Site for renewal: https://www.personalalarms.net.au/product/1-year-telstra-sim-renewal/	Yes
EHO	Swimming Pool and Spa Inspections	12/12/2024	4 Yearly	Inspect private swimming pools and Spas once every 4 years - next due 2024	Yes



SHIRE OF KULIN

2023-24

ANNUAL REPORT



CONTENTS

ABOUT THE SHIRE OF KULIN.....	3
PRESIDENT'S REPORT.....	4
CHIEF EXECUTIVE OFFICER'S REPORT.....	5
ELECTED MEMBERS.....	6
MANAGEMENT TEAM.....	7
PLANNING FOR THE FUTURE.....	8
STRATEGIC PRIORITIES.....	9
STRATEGIC ACTIVITIES.....	10
PROJECT UPDATE.....	11
STATUTORY STATEMENTS.....	13
ANNUAL FINANCIAL REPORT FOR YEAR ENDED 30 JUNE 2024.....	17
INDEPENDENT AUDITOR'S REPORT.....	57

ABOUT THE SHIRE OF KULIN



The progressive and vibrant community of Kulin is located 280km South East of Perth in the Central Wheatbelt. The Kulin Region comprises of four townsites, Kulin, Pingaring, Dudinin and Holt Rock.

The Shire of Kulin has excellent accessibility through its high standard of transport infrastructure including 240km of sealed roads and 1202km of unsealed roads. Local industry is based on broad acre farming, particularly wheat, barley, canola, oats and lupins and sheep and cattle production.



The Shire of Kulin offers quality community services through Doctor and Health Centre services and Child Care Services. Modern sporting facilities provide access to numerous sporting opportunities including indoor netball and basketball courts, well maintained football, hockey and cricket ovals, competition sized bowling rink, newly resurfaced tennis courts and 18 hole golf course. Kulin also boasts first class recreation facilities including an Aquatic Centre with the largest slide in regional Australia, a modern gymnasium with 24 hour access and a pump track, skate park and ninja warrior course.



In addition to all the facilities and services that are provided by the Shire of Kulin there is also Kulin Community Bank, Kulin District High School, various visiting primary health specialists, Commonwealth Home Support Program, Police Station, supermarket, hotel, cafe, mechanics, tyre service, hardware stores, Post Office, Library, beauty therapist and hairdressers. You will find many sporting groups, personal interest and hobby groups and service organisations.



The Shire of Kulin welcomes all tourists and visitors to our region. The Tin Horse Highway is an open air art gallery for all to enjoy. Shire of Kulin provides high quality tourist amenity including 'You set the price' Caravan Park, 72 hour RV stop in Kulin, RV stops in Holt Rock and Pingaring, clean visitor amenities and RV Dump Point in Kulin. Our accredited Visitor Centre and Community Resource Centre offers information to explore the Kulin Region and events to connect with the community. Significant annual events in Kulin include the Kulin Bush Races and Blazing Swan.

PRESIDENT'S REPORT

It is with pleasure that I provide this Annual Report which represents the 2023-24 financial year.

Kulin Shire Council has had another successful year, achieving many projects and initiatives for the benefit of the community as can be seen by the projects highlighted throughout this report. Through grants, we have invested in the infrastructure which will support our community's vibrancy and growth. These initiatives not only aim to improve the lifestyles and services we can provide to our residents but also maintain financial stability.

Our significant road program was delivered throughout the year including upgrading Kulin-Holt Rock Road, resealing Muller Road, upgrading intersections, and gravel sheeting across the Shire. We have continued to invest in our accessibility in town with upgrading of footpaths and access ramps. We have also made a long-term investment at our works depot with the construction of a new staff facility including office space, crib room and training facility.

Council also continues to carry out its core functions, including maintaining and improving our road assets, sport and recreation amenity, tourism development, childcare services and medical services.

Significant local government reforms to the Local Government Act 1995 passed through Parliament in 2023. This first tranche focused on electoral reform. These reforms were in place for the Shire of Kulin ordinary elections in October 2023, with the number of council members reducing from nine (9) to eight (8), and abolishing wards. Congratulations to Councillors Robbie Bowey, Brad Miller, Jarron Noble who were all elected unopposed, for four-year terms. I wish to thank Cr. Barry West and Cr. Lucia Varone, who did not re-nominate, for the service and effort they put in during their time on Council.

I would once again like to pass on my appreciation to my fellow Elected Members and all staff for their continued dedication to Kulin Shire Council.

Grant Robins
Shire President



CHIEF EXECUTIVE OFFICER'S REPORT

I am pleased to provide this report for 2023-24, which has been another big capital development year for Council with many projects completed.

We have once again delivered a large amount for a small rural Council with limited resources. As you peruse Council's Annual Report for 2023-24 you will see that Council continually strives to work in partnership with the community and our many key stakeholders.

Compliance and associated reporting requirements continue to be a real challenge and a significant cost for the Shire. The continual introduction of new accounting and risk management standards across the sector in effect, results in a net loss to the community in terms of funds Council has available to build upon and enhance community assets. Over the past five (5) financial years the Shire has expended in excess of \$260,000 on auditing, financial reporting and risk management requirements.

During 2023-24 we continued to deliver a large road construction program which improves and maintains our road network to a very high standard. The maintenance of our parks and gardens and community infrastructure is excellent. We also provide many additional services and our CRC and Visitor Centre, childcare centre, caravan park, aquatic centre and recreation centre support our community and visitors to our town.

I would like to thank all staff at the Shire for their work and commitment over the past year. Their care and pride in the wide and varied roles across the Shires operations really stands out when one sits back and views the parks and gardens, roads and other recreational and community infrastructure and the quality and standard of such. All of this is enabled and overseen by a very dedicated Management team. I take this opportunity of thanking the Shires Executive Management team for their support over the past year.

In 2023-24 the staff, executive team and Councillors continue to build on previous years strong foundations in ensuring key infrastructure and community assets are maintained and enhanced to the highest possible level.

Elections were held in October 2023 with the Shire welcoming newly elected member Cr. Brad Miller. Councillors Robbie Bowey, Jarron Noble and Grant Robins were all re-elected. I take this opportunity to thank and recognise the contribution of retired Councillors Barry West and Lucia Varone. Of particular note Barry West retired from Council after an amazing 34 years of service. Barry's passion and advocacy for the community never waned and is something he can be very proud of.

In closing, I wish to thank Shire President Cr Grant Robins, Deputy Shire President Cr Brad Smoker and all other Elected Members for their support and thank them for their significant contribution in representing this fantastic community.

Alan Leeson
Chief Executive Officer

ELECTED MEMBERS



Grant Robins
President

Portfolio: Roads & Transport
Committees: WALGA Central Country Zone, Audit, Regional Road, RoeROC, Wheatbelt Secondary Freight Network



Brad Smoker
Deputy President

Portfolio: Health, Business Development, Town Planning, Townscape, Tidy Towns, Housing and Buildings
Committees: Audit, RoeROC, Development Assessment Panel



Robbie Bowey
Councillor

Portfolio: Health, Tourism, Housing and Buildings
Committees: Australia Day, Audit, Roe Tourism, WALGA Central Country Zone



Troy Gangell
Councillor

Portfolio: Business Development, Sport and Recreation, Townscape, Town Planning, Tidy Towns
Committees: Audit, Tender Assessment Panel, Central Ag Care



Michael Lucchesi
Councillor

Portfolio: Roads & Transport
Committees: Audit, KCCC, CKC, Tender Assessment Panel



Brad Miller
Councillor

Portfolio: Agriculture, Tourism
Committees: Audit,



Clinton Mullan
Councillor

Portfolio: Agriculture, Emergency Services
Committees: Australia Day, Eastern Wheatbelt Biosecurity, Development Assessment Panel



Jarron Noble
Councillor

Portfolio: Sport & Recreation, Emergency Services
Committees: Freebairn Recreation Centre, Audit, LEMC

MANAGEMENT TEAM



Alan Leeson

Chief Executive Officer
ceo@kulin.wa.gov.au



Taryn Scadding

Executive Manager Community Services
emcs@kulin.wa.gov.au



Fiona Murphy

Executive Manager Financial Services
emfs@kulin.wa.gov.au



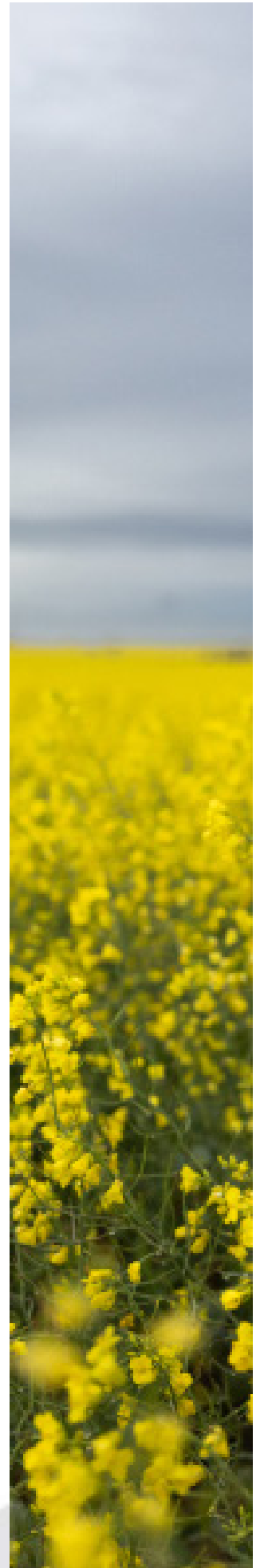
Cassi Lewis

Executive Manager Governance and Risk
emgr@kulin.wa.gov.au



Judd Hobson

Executive Manager Works
works@kulin.wa.gov.au



PLANNING FOR THE FUTURE



Strategic Community Plan

The Shire of Kulin's Strategic Community Plan 2021-2031 was the overarching strategy document for 2023-24 which reflects the long-term aspirations and goals of the Kulin Community and reinforces our commitment to the people who live, work and visit the Kulin Region.

The Strategic Community Plan 2021-2031 focuses on the following five themes

RECREATION & CULTURE

INFRASTRUCTURE

COMMUNITY

REGULATORY

CORPORATE

A review of the Strategic Community Plan will be undertaken in 2024-25.

Corporate Business Plan

The Shire of Kulin Corporate Business Plan 2021-2025 defines five years of priorities, services, projects and actions to be implemented in order to fulfil the Strategic Community Plan.

SCP25- STRATEGIC PRIORITIES

Governance	Transport	Community Development	Planning	Recreation Facilities
KULIN Shire Council provides good strategic decision making, governance, leadership, and professional management.	KULIN has connected communities through a safe and efficient transport network throughout the Shire.	KULIN is a strong and supportive community with a recognisable identity of being proactive, inclusive, resilient and welcoming.	KULIN will continue to deliver services that meet the current and future needs and expectations of the community, whilst maintaining statutory compliance.	KULIN's offers a variety of high-quality recreation and sporting facilities that provide accessible infrastructure meeting the changing needs of the growing and active communities.
Finance	Water	Economic Development	Building	Aquatic Centre
KULIN Shire Council manages the organisation in a responsible, accountable and consultative manner ensure Council decision making supports fair allocation of resources, services and facilities across the Shire.	KULIN ensures quality, long term water supply to meet the demands of existing industry requirements, future growth and challenging climatic conditions.	KULIN has a thriving, diverse and growing economy that provides commercial and industrial infrastructure aligned to economic needs and growth, offering a diverse range of job opportunities to actively support, develop and attract local as well as new businesses and new services to Kulin.	KULIN will ensure effective and efficient development and building services	The KULIN Shire Council will work with the community to maintain the Aquatic Centre and water slide.
Communication and Customer Service	Waste	Tourism	Public Health	Community Facilities
A range of effective communication tools engage the KULIN community to support transparent and accountable decision making and high standard customer service.	KULIN is committed to sustainable waste management focusing on waste minimisation and resource recovery.	KULIN offers a positive visitor experience founded on iconic major events, distinct local attractions and a collaborative approach to heritage, our stories and tourism.	KULIN will provide environmental health and safety services.	KULIN provides a variety of community facilities to meet the current and future needs and expectations of the community.
Information Technology	Housing	Education	Ranger Services	Public Open Space
KULIN advocates and lobbies for telecommunications infrastructure that is progressive and facilitates business growth and meets the needs of our community.	KULIN will facilitate diverse, inclusive housing options via encouraging the provision of affordable housing stock and investigating incentive or joint venture partnership arrangements to create private/community investment in quality housing.	KULIN is focused on lifelong learning with improved access to education, training and leadership development via opportunities to network, learn and share skills and experience through a range of local training and education pathways.	KULIN is a liveable and safe community where people are safe in their homes and in public.	KULIN offers a functional mix of open space and invites and promote the community to take a proactive role in improving the aesthetics of each town site.
Human Resources	Environment	Health	Emergency Services	Arts & Culture
KULIN Shire Council provides a safe, healthy and inclusive work environment that supports and enhances the productivity of Shire staff via provision of regular training opportunities and implementation of collaborative partnerships that support efficient use of resources.	KULIN is an environmentally aware community that endeavours to protect and value the natural environment and investigate sustainable alternative energy solutions.	KULIN provides access to a high standard of health and family support services to address the needs of all sectors of the community whilst embracing and providing for older residents.	KULIN has a community wide emergency management and recovery plan and encourages community participation in emergency service organisations.	KULIN support access to cultural and artistic activities and facilities in the community.

STRATEGIC ACTIVITIES

Corporate Governance	Infrastructure Transport	Community Development	Regulatory Planning	Recreation & Culture Recreation Facilities
Communications	Transport Tin Horse Highway Town Street Lights Footpaths and Trails Car Parks Fuel Facility	Tin Horse Highway Commercial Buildings Town Street Lighting Recreation Precinct Signage Childcare Training Communications Public Art	Takeaway Food Outlet Mobile Phone Towers Accommodation Housing Aged Care Facility Public Art	Footpaths and Trails Water Non-potable Recreation Precinct Aquatic Centre Signage Playgrounds
Finance	Water	Economic Development	Building	Aquatic Centre
Accommodation Commercial Buildings Aquatic Centre Childcare Centre Fuel Facility	Water Non-potable	Takeaway Food Outlet Mobile Phone Towers Internet Transport Accommodation Commercial Buildings Signage Housing Recycling Fuel Facility	Takeaway Food Outlet Accommodation Commercial Buildings Aquatic Centre Housing	Aquatic Centre Signage
Communication and Customer Service	Waste	Tourism	Public Health	Community Facilities
Communications	Recycling	Takeaway Food Outlets Mobile Towers Transport Accommodation Tin Horse Highway Tourist Amenities Footpaths and Trails Aquatic Centre Signage Fuel Facility Communications Public Art	Tourist Amenities Aquatic Centre Playgrounds	Tourist Amenities Town Street Lighting Footpaths and Trails Recreation Precinct Aquatic Centre Signage Childcare Aged Care Playgrounds
Information Technology	Housing	Education	Ranger Services	Public Open Space
Mobile Phone Towers Internet Communications	Housing	Childcare Training Playgrounds		Tourist Amenities Footpaths Signage Aged Care Public Art Playgrounds
Human Resources	Environment	Health	Emergency Services	Arts & Culture
Housing Childcare	Tourist Amenities Footpaths and Trails Recycling	Medical Aged Care	Mobile Phone Towers Internet Water Non-potable Training	Tin Horse Highway Footpaths and Trails Public Art

PROJECT UPDATE

In 2023-24 the Shire delivered a significant road construction program. The largest of these projects was the upgrade of 15.3km of the Kulin-Holt Rock Road from unsealed gravel to 8m wide sealed road. This is part of a 3-year project funded by the Department of Infrastructure's Remote Roads Upgrade Pilot Program. It will be completed in late 2024 with a total of 24.4km being sealed, providing improved east-west connectivity for farmers, transport operators and other road users in the eastern end of the Shire.

Other capital road projects completed during 2023-24 included:

- resealing 9km of Muller Road;
- asphaltting High Street between Day & Bull Streets;
- widening bitumen over 7km of the Kulin-Holt Rock Road (in addition to the project above);
- upgrading the intersection of the Kulin-Holt Rock Road and Lake Grace-Karlgarin Road
- realigning and improving the intersection of Yealering-Kulin Road and Kulin-Corrigin Road as part of the Black Spot Program;
- around 24km of gravel sheeting throughout the Shire.

The Shire also completed several other capital projects including:

- concrete footpaths and pram ramps along High and Price Streets up to Kulinda Village to improve accessibility for our senior residents;
- purchase of a generator for the Emergency Services Centre to ensure uninterrupted power supply for an Emergency Response Centre in the case of a natural disaster;
- new shade sails over the playgrounds at the Freebairn Recreation Centre and Kulin Tennis Club
- additional shades at the Kulin Aquatic Centre (funded by Kulin Bush Races);
- further repair work completed on the Aquatic Centre slide structure which will see the slide continue to entertain both locals and tourists for many years to come;
- construction of new crib room at the Kulin Works Depot;
- upgrades to Standpipe water equipment throughout the Shire



The Shire received the following capital grants to help fund projects in 2023-24:

Grant	Amount
Remote Roads Upgrade Pilot Program (total of \$3.07m over three years)	\$1.97m
Roads to Recovery	\$504k
Local Roads and Community Infrastructure Program (total of \$901k over two years)	\$350k
Black Spot Program	\$331k
Wheatbelt Secondary Freight Network (total of \$2.3m over two years)	\$304k
Regional Road Group	\$293k

There were no major land transactions or major trading undertakings during 2023-24.

MAJOR INITIATIVES PLANNED FOR 2024-25

In 2024-25 the Shire's road construction program will total \$4.8m funded by \$3.6m in capital grants. This includes completion of the final 9.1km of the Kulin Holt Rock Road project predominantly funded by the Federal Government's Remote Roads Upgrade Pilot Program. In addition, the next 7km of the Fence Road North Road project funded by the Wheatbelt Secondary Freight Network grant will also be completed.

Phase 4 of the Local Roads and Community Infrastructure Program will allow the Shire to complete other major projects such as:

- resurfacing of the Kulin Tennis Courts (in partnership with Kulin Bush Races & Kulin Tennis Club);
- new slide splash down pool and landscaping at the Kulin Aquatic Centre;
- upgrades to the Freebairn Recreation Centre kitchen
- fans over the indoor courts at the Freebairn Recreation Centre;
- a toilet at the Kulin Cemetery
- air conditioning at the Pingaring Golf Club.



STATUTORY STATEMENTS

COMPLAINTS REPORT

There were no complaints recorded in the Register of Complaints during the 2023-24 financial year.

DISABILITY ACCESS AND INCLUSION PLAN (DAIP)

Under the Disability Services Act 1993, all Western Australian Local Governments are required to have a Disability Access and Inclusion Plan (DAIP) to improve access to their services for people with disability. The Shire lodged their latest DAIP for 2020 - 2025 in May 2020. This plan will run until May 2025 and is available on the Shire's website. The Shire DAIP meets the requirements of the Disability Services Act 1993.

Since the adoption of the initial plan in 2007, the Shire has implemented many initiatives and made significant progress towards ensuring the community is accessible and inclusive for people of all ages and abilities and continues with this commitment. In 2023-24 the Shire installed new footpaths and pram ramps various locations around the Kulin townsite to improve accessibility.

FREEDOM OF INFORMATION

In complying with the freedom of Information Act 1992, the Shire of Kulin is required to prepare and publish an information statement. The information statement is reviewed annually and is available on the Shire's website. During the year ended 30 June 2024, no Freedom of Information Applications were received.

NATIONAL COMPETITION POLICY

The National Competition Policy was introduced by the Commonwealth Government in 1995, to promote competition for the benefit of business, consumers and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local governments because factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

The Shire is required to comply with certain policies contained within the National Competition Policy Statement, and report on the progress in connection with the National Competitive Neutrality Principles and review of Local Laws. During the financial year the Shire met its obligations under the National Competition Policy. The Shire continues to monitor Council policies and local laws for anticompetitive practices.

The Shire does not operate significant business activities which compete or could compete with private business sector business.

RECORD KEEPING

In accordance with the State Records Act 2000, the Shire of Kulin is required to have an approved record keeping plan, which must be reviewed at least once in every 5 years. The Shire's Record Keeping Plan was reviewed in 2023-24 and submitted to the State Records Commission for approval in October 2024. The Record Keeping Plan details how records are maintained and disposed of, and how staff are trained to ensure they understand their roles and responsibilities in relation to the Record Keeping Plan.

EMPLOYEE REMUNERATION

In accordance with the Local Government (Administration) Regulations 1996 19B, the Shire of Kulin is required to disclosure in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

SALARY RANGE	2023-24
\$140,000 - \$149,999	1
\$170,000 - \$179,999	1
\$180,000 - \$189,999	1

REMUNERATION PROVIDED TO THE CHIEF EXECUTIVE OFFICER

The Shire of Kulin's Chief Executive Officer was paid a total remuneration package of \$236,123 in the 2023-24 financial year. The total remuneration package is comprised of base salary, superannuation, housing, personal benefit value of motor vehicles, allowances, fringe benefits tax and memberships.

ATTENDANCE AT COUNCIL AND COMMITTEE MEETINGS

The number of Council and Committee Meetings attended by Elected Members during 2023-24 is outlined in the table below:

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee Meeting
Cr Grant Robins	11	1	2
Cr Brad Smoker	11	1	2
Cr Robbie Bowey	11	1	2
Cr Troy Gangell	10	0	2
Cr Michael Lucchesi	10	1	2
Cr Brad Miller	7	1	1
Cr Clinton Mullan	11	1	2
Cr Jarron Noble	9	1	2
Cr Lucia Varone	3	0	0
Cr Barry West	4	0	0

ELECTED MEMBER FEES AND ALLOWANCES

Elected Member	Presidents/Deputy President Allowance	Meeting Fees	Travel Allowance
Cr Grant Robins	\$7,700	\$5,980	\$0
Cr Brad Smoker	\$1,925	\$2,990	\$0
Cr Robbie Bowey	\$0	\$2,990	\$417
Cr Troy Gangell	\$0	\$2,530	\$0
Cr Michael Lucchesi	\$0	\$2,530	\$358
Cr Brad Miller	\$0	\$1,840	\$541
Cr Clinton Mullan	\$0	\$2,990	\$1,323
Cr Jarron Noble	\$0	\$2,530	\$144
Cr Lucia Varone	\$0	\$920	\$713
Cr Barry West	\$0	\$1,150	\$146

ELECTED MEMBERS DEMOGRAPHICS

Elected members demographics as at 30 June 2024 is detailed below:

Gender	Female - 1: Male - 7
Linguistic background	English - 8
Country of Birth	Australia - 8
Identifying as Aboriginal or Torres Strait Islander	Nil
Age	Between 35 years and 44 years - 3 Between 45 years and 54 years - 2 Between 55 years and 64 years - 2 Over the age of 64 years - 1





Financial Report

SHIRE OF KULIN
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	40

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

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

Principal place of business:
38 Johnston Street
Kulin WA 6365

**SHIRE OF KULIN
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 Kulin 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

3rd day of

December 2024



CEO

Alan Leeson



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),26	2,293,986	2,310,384	2,174,104
Grants, subsidies and contributions	2(a)	5,945,669	3,212,742	1,294,953
Fees and charges	2(a)	2,016,499	1,878,242	1,865,561
Interest revenue	2(a)	244,840	162,863	140,248
Other revenue	2(a)	350,938	126,992	240,154
		10,851,932	7,691,223	5,715,020
Expenses				
Employee costs	2(b)	(2,764,107)	(2,730,791)	(2,441,768)
Materials and contracts		(2,522,318)	(2,405,959)	(2,777,940)
Utility charges		(329,767)	(373,220)	(284,764)
Depreciation		(3,411,162)	(3,159,688)	(3,203,930)
Finance costs		(32,061)	(32,626)	(35,995)
Insurance		(357,320)	(347,156)	(314,561)
Other expenditure	2(b)	(22,610)	0	(37,895)
		(9,439,345)	(9,049,440)	(9,096,853)
		1,412,587	(1,358,217)	(3,381,833)
Capital grants, subsidies and contributions	2(a)	3,801,379	5,936,259	5,048,857
Profit on asset disposals		60,733	34,212	66,221
Loss on asset disposals		0	0	(72,222)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
Fair value adjustments to land through profit & loss	8(a)	10,000	0	0
Share of net profit/(loss) of associates accounted for using the equity method	23(c)	26,778	0	(5,898)
		3,900,571	5,970,471	5,040,644
Net result for the period		5,313,158	4,612,254	1,658,811
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	135,696	0	(39,621,050)
Total other comprehensive income for the period	16	135,696	0	(39,621,050)
Total comprehensive income for the period		5,448,854	4,612,254	(37,962,239)

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



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

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,885,819	3,211,692
Trade and other receivables	5	113,232	782,308
Other financial assets	4(a)	2,437,539	0
Inventories	6	126,454	64,574
Other assets	7	1,377,886	368,697
TOTAL CURRENT ASSETS		6,940,930	4,427,271
NON-CURRENT ASSETS			
Other financial assets	4(b)	88,171	86,490
Inventories - land held for resale	6	610,000	651,000
Investment in associate	23(a)	65,977	42,199
Property, plant and equipment	8	27,610,389	27,423,505
Infrastructure	9	76,264,685	73,644,309
TOTAL NON-CURRENT ASSETS		104,639,222	101,847,503
TOTAL ASSETS		111,580,152	106,274,774
CURRENT LIABILITIES			
Trade and other payables	12	516,693	858,475
Other liabilities	13	647,119	199,690
Borrowings	14	102,201	99,144
Employee related provisions	15	442,817	429,989
TOTAL CURRENT LIABILITIES		1,708,830	1,587,298
NON-CURRENT LIABILITIES			
Borrowings	14	682,357	784,558
Employee related provisions	15	17,817	44,928
TOTAL NON-CURRENT LIABILITIES		700,174	829,486
TOTAL LIABILITIES		2,409,004	2,416,784
NET ASSETS		109,171,148	103,857,990
EQUITY			
Retained surplus		52,971,768	48,088,149
Reserve accounts	29	2,437,539	1,872,304
Revaluation surplus	16	53,761,841	53,897,537
TOTAL EQUITY		109,171,148	103,857,990

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



**SHIRE OF KULIN
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		45,983,791	2,283,327	93,518,587	141,785,705
Comprehensive income for the period					
Net result for the period		1,658,811	0	0	1,658,811
Other comprehensive income for the period	16	34,524	0	(39,621,050)	(39,586,526)
Total comprehensive income for the period		1,693,335	0	(39,621,050)	(37,927,715)
Transfers from reserve accounts	29	610,700	(610,700)	0	0
Transfers to reserve accounts	29	(199,677)	199,677	0	0
Balance as at 30 June 2023		48,088,149	1,872,304	53,897,537	103,857,990
Comprehensive income for the period					
Net result for the period		5,313,158	0	0	5,313,158
Other comprehensive income for the period	16	135,696	0	(135,696)	0
Total comprehensive income for the period		5,448,854	0	(135,696)	5,313,158
Transfers from reserve accounts	29	150,000	(150,000)	0	0
Transfers to reserve accounts	29	(715,235)	715,235	0	0
Balance as at 30 June 2024		52,971,768	2,437,539	53,761,841	109,171,148

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



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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,294,375	2,217,106
Grants, subsidies and contributions		5,945,669	1,294,953
Fees and charges		1,992,960	1,950,028
Interest revenue		247,376	137,943
Goods and services tax received		546,025	599,467
Other revenue		349,763	265,471
		11,376,168	6,464,968
Payments			
Employee costs		(2,776,221)	(2,470,113)
Materials and contracts		(2,887,461)	(2,445,292)
Utility charges		(331,237)	(284,764)
Finance costs		(32,715)	(36,490)
Insurance paid		(359,145)	(314,561)
Goods and services tax paid		(527,950)	(592,079)
Other expenditure		0	(37,895)
		(6,914,729)	(6,181,194)
Net cash provided by operating activities		4,461,439	283,774
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for investments in associates		(1,773)	
Payments for purchase of property, plant & equipment	8(a)	(1,518,807)	(1,553,700)
Payments for construction of infrastructure	9(a)	(4,848,347)	(5,355,311)
Capital grants, subsidies and contributions		3,902,389	5,231,760
Distributions from investments in associates		4,773	
Proceeds for financial assets at amortised cost		(2,437,539)	2,283,327
Proceeds from sale of property, plant & equipment		211,136	280,118
Net cash provided by (used in) investing activities		(4,688,168)	886,194
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(99,144)	(96,179)
Net cash (used in) financing activities		(99,144)	(96,179)
Net increase (decrease) in cash held		(325,873)	1,073,789
Cash at beginning of year		3,211,692	2,137,903
Cash and cash equivalents at the end of the year		2,885,819	3,211,692

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



SHIRE OF KULIN
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	26	2,266,751	2,283,149	2,148,471
Rates excluding general rates	26	27,235	27,235	25,633
Grants, subsidies and contributions		5,945,669	3,212,742	1,294,953
Fees and charges		2,016,499	1,878,242	1,865,561
Interest revenue		244,840	162,863	140,248
Other revenue		350,938	126,992	240,154
Profit on asset disposals		60,733	34,212	66,221
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
Fair value adjustments to land through profit or loss	8(a)	10,000	0	0
Share of net profit of associates accounted for using the equity method	23(c)	26,778	0	0
		10,951,124	7,725,435	5,784,927
Expenditure from operating activities				
Employee costs		(2,764,107)	(2,730,791)	(2,441,768)
Materials and contracts		(2,522,318)	(2,405,959)	(2,777,939)
Utility charges		(329,767)	(373,220)	(284,764)
Depreciation		(3,411,162)	(3,159,688)	(3,203,930)
Finance costs		(32,061)	(32,626)	(35,995)
Insurance		(357,320)	(347,156)	(314,561)
Other expenditure		(22,610)	0	(37,895)
Loss on asset disposals		0	0	(72,222)
Share of net loss of associates accounted for using the equity method		0	0	(5,898)
		(9,439,345)	(9,049,440)	(9,174,972)
Non cash amounts excluded from operating activities	27(a)	3,334,188	3,125,476	3,207,120
Amount attributable to operating activities		4,845,967	1,801,471	(182,925)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,801,379	5,936,259	5,048,857
Proceeds from disposal of assets		211,136	188,000	280,118
Distributions from investments in associates	23(b)	4,773	0	0
		4,017,288	6,124,259	5,328,975
Outflows from investing activities				
Payments for investments in associates	23(b)	(1,773)	0	0
Purchase of property, plant and equipment	8(a)	(1,518,807)	(1,952,634)	(1,553,700)
Purchase and construction of infrastructure	9(a)	(4,848,347)	(6,636,451)	(5,355,311)
		(6,368,927)	(8,589,085)	(6,909,011)
Amount attributable to investing activities		(2,351,639)	(2,464,826)	(1,580,036)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	29	150,000	270,000	610,700
		150,000	270,000	610,700
Outflows from financing activities				
Repayment of borrowings	28(a)	(99,144)	(99,144)	(96,179)
Transfers to reserve accounts	29	(715,235)	(601,362)	(199,677)
		(814,379)	(700,506)	(295,856)
Amount attributable to financing activities		(664,379)	(430,506)	314,844
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(b)	1,066,813	1,112,090	2,514,930
Amount attributable to operating activities		4,845,967	1,801,471	(182,925)
Amount attributable to investing activities		(2,351,639)	(2,464,826)	(1,580,036)
Amount attributable to financing activities		(664,379)	(430,506)	314,844
Surplus or deficit after imposition of general rates	27(b)	2,896,762	18,229	1,066,813

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



SHIRE OF KULIN
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	23
Note 13	Other Liabilities	24
Note 14	Borrowings	25
Note 15	Employee Related Provisions	26
Note 16	Revaluation Surplus	27
Note 17	Restrictions Over Financial Assets	28
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	28
Note 19	Contingent Liabilities	29
Note 20	Capital Commitments	29
Note 21	Related Party Transactions	30
Note 22	Joint Arrangements	32
Note 23	Investment in Associates	33
Note 24	Events Occurring After the End of the Reporting Period	34
Note 25	Other Material Accounting Policies	35
 Information required by legislation		
Note 26	Rating Information	36
Note 27	Determination of Surplus or Deficit	37
Note 28	Borrowing and Lease Liabilities	38
Note 29	Reserve accounts	39

SHIRE OF KULIN
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 Kulin which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in note 25

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 KULIN
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	Bush Fire Brigade, Childcare & Community Resource Centre Operating Grants	Over time	Quarterly or biannual instalments	Contract obligation if project not complete	When payment received
Fees and charges - childcare fees	Childcare services	Over time	Payment within 14 days	None	When payment received
Fees and charges - waste management collections	Kerbside collection services	Over time	Payment on annual basis in advance	None	When rates notices issued
Fees and charges - property hire and entry fees	Use of facilities	Single point in time	Payment in advance	None	When payment received
Fees and charges - memberships	Recreation centre, aquatic centre and community resource centre memberships	Over time	Payment in advance	None	When payment received
Fees and charges - rental income	Housing & office space rental	Over time	Payment in advance	None	When payment received
Fees and charges - sale of stock	Fuel, standpipe water, merchandise and bar stock	Single point in time	Full payment prior to issue or for account sales 14 days in arrears	None	When payment received of when invoice raised
Fees and charges - private works	Private works	Single point in time	14 days in arrears	None	When invoice raised

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	2,293,986	0	2,293,986
Grants, subsidies and contributions	169,733	0	0	5,775,936	5,945,669
Fees and charges	2,001,086	0	11,948	3,465	2,016,499
Interest revenue	0	0	7,503	237,337	244,840
Other revenue	0	0	0	350,938	350,938
Capital grants, subsidies and contributions	0	3,801,379	0	0	3,801,379
Total	2,170,819	3,801,379	2,313,437	6,367,676	14,653,311

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,174,104	0	2,174,104
Grants, subsidies and contributions	239,305	0	0	1,055,648	1,294,953
Fees and charges	1,844,104	0	21,457	0	1,865,561
Interest revenue	0	0	4,450	135,798	140,248
Other revenue	0	0	0	240,154	240,154
Capital grants, subsidies and contributions	0	5,048,857	0	0	5,048,857
Total	2,083,409	5,048,857	2,200,011	1,431,600	10,763,877

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	110,595	70,313
Trade and other receivables overdue interest	7,503	4,450
Other interest revenue	126,742	65,485
	244,840	140,248

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$6,500.

Fees and charges relating to rates receivable

Charges on instalment plan	693	539
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The 2024 original budget estimate in relation to:
Charges on instalment plan was \$500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	35,500	30,000
- Other services – grant acquittals	4,080	4,000
	39,580	34,000

Employee Costs

Employee benefit costs	2,764,107	2,441,768
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Other expenditure

Impairment losses on property, plant and equipment	8(a)	8,329	0
Write down of inventories to net realisable value	6	10,464	0
Sundry expenses		3,817	37,895
		22,610	37,895

SHIRE OF KULIN
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	2,885,819	1,339,388
Term deposits	0	1,872,304
Total cash and cash equivalents	2,885,819	3,211,692
Held as		
- Unrestricted cash and cash equivalents	2,136,214	1,042,423
- Restricted cash and cash equivalents	749,605	2,169,269
17	2,885,819	3,211,692

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	2,437,539	0
	2,437,539	0
Other financial assets at amortised cost		
Term deposits	2,437,539	0
	2,437,539	0
Held as		
- Restricted other financial assets at amortised cost	17 2,437,539	0
	2,437,539	0
(b) Non-current assets		
Financial assets at fair value through profit or loss	88,171	86,490
	88,171	86,490
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	81,490	77,804
Movement attributable to fair value increment	1,681	3,686
Units in Local Government House Trust - closing balance	83,171	81,490
Shares in Kulin Community Financial Services	5,000	5,000
	88,171	86,490

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

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (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 KULIN
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	45,034	45,423
Trade receivables	41,345	689,503
Other receivables	8,461	7,098
GST receivable	37,189	55,264
Allowance for credit losses of rates and statutory receivables	(18,797)	(14,980)
	113,232	782,308

Disclosure of opening and closing balances related to contracts with customers

Note	30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	30,907	10,663	96,087
Total trade and other receivables from contracts with customers	30,907	10,663	96,087

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

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel		76,607	46,261
Freebairn Recreation Centre Bar Stock		19,311	18,313
Land held for resale			
Net realisable value		30,536	0
		126,454	64,574
Non-current			
Land held for resale			
Net realisable value		610,000	651,000
		610,000	651,000
The following movements in inventories occurred during the year:			
Balance at beginning of year		715,574	707,786
Inventories expensed during the year		(1,464,850)	(1,570,205)
Write down of inventories to net realisable value	2(b)	(10,464)	0
Additions to inventory		1,496,194	1,577,993
Balance at end of year		736,454	715,574

In the prior year financial report, land held for resale was classified as Assets classified as held for sale in Note 7 Other Assets. For 2023/24 land held for resale has been reclassified as inventory, which is considered more appropriate. Comparative figures have also been reclassified to conform with the current financial year.

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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

7. OTHER ASSETS

Other assets - current

	2024	2023
	\$	\$
Prepayments	33,577	0
Accrued income	23,274	16,232
Contract assets	1,321,035	352,465
	1,377,886	368,697

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Total Property			Plant and equipment				Total property, plant and equipment
	Land	Buildings	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Motor Vehicles	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	604,000	19,590,126	90,666	20,284,792	254,198	3,555,521	1,273,984	25,368,495
Additions	0	249,448	305,807	555,255	14,551	411,396	572,498	1,553,700
Disposals	0	0	0	0	0	(52,979)	(233,140)	(286,119)
Revaluation increments / (decrements) transferred to revaluation surplus	33,000	1,696,291	0	1,729,291	0	0	0	1,729,291
Assets reclassified in from held for sale	92,000	0	0	92,000	0	0	0	92,000
Depreciation	0	(409,031)	0	(409,031)	(36,884)	(385,422)	(202,525)	(1,033,862)
Transfers	0	90,666	(90,666)	0	0	0	0	0
Balance at 30 June 2023	729,000	21,217,500	305,807	22,252,307	231,865	3,528,516	1,410,817	27,423,505
Comprises:								
Gross balance amount at 30 June 2023	729,000	21,217,500	305,807	22,252,307	302,722	4,552,428	1,883,029	28,990,486
Accumulated depreciation at 30 June 2023	0	0	0	0	(70,857)	(1,023,912)	(472,212)	(1,566,981)
Balance at 30 June 2023	729,000	21,217,500	305,807	22,252,307	231,865	3,528,516	1,410,817	27,423,505
Additions	0	452,332	238,223	690,555	71,908	583,568	172,776	1,518,807
Disposals	0	0	0	0	0	(47,774)	(102,629)	(150,403)
Fair value adjustment through profit or loss	10,000	0	0	10,000	0	0	0	10,000
Impairment (losses) / reversals *	0	0	0	0	0	(58,329)	50,000	(8,329)
Depreciation	0	(452,992)	0	(452,992)	(46,623)	(438,940)	(244,636)	(1,183,191)
Transfers	0	305,807	(305,807)	0	0	0	0	0
Balance at 30 June 2024	739,000	21,522,647	238,223	22,499,870	257,150	3,567,041	1,286,328	27,610,389
Comprises:								
Gross balance amount at 30 June 2024	739,000	21,975,638	238,223	22,952,861	374,630	4,960,997	1,975,677	30,264,165
Accumulated depreciation at 30 June 2024	0	(452,991)	0	(452,991)	(117,480)	(1,393,956)	(689,349)	(2,653,776)
Balance at 30 June 2024	739,000	21,522,647	238,223	22,499,870	257,150	3,567,041	1,286,328	27,610,389

SHIRE OF KULIN
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	Observable open market values of similar assets	Independent Valuer	June 2023	Market and sales data
Buildings	2	Observable open market values of similar assets	Independent Valuer	June 2023	Market & sales data
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent Valuer	June 2023	Construction costs and current conditions (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.

(ii) Cost					
Furniture and equipment	Cost	Cost	Purchase cost		
Plant and equipment	Cost	Cost	Purchase cost		
Motor Vehicles	Cost	Cost	Purchase cost		

SHIRE OF KULIN
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.

	Roads	Footpaths	Recreation infrastructure	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2022	105,245,520	788,499	5,112,990	683,875	111,830,884
Additions	5,137,933	172,132	45,246	0	5,355,311
Revaluation increments / (decrements) transferred to revaluation surplus	(42,124,894)	(324,313)	510,775	566,614	(41,371,818)
Depreciation	(1,968,135)	(25,891)	(144,611)	(31,431)	(2,170,068)
Transfers	(185,365)			185,365	0
Balance at 30 June 2023	66,105,059	610,427	5,524,400	1,404,423	73,644,309
Comprises:					
Gross balance at 30 June 2023	66,105,059	610,427	5,524,400	1,404,423	73,644,309
Balance at 30 June 2023	66,105,059	610,427	5,524,400	1,404,423	73,644,309
Additions	4,668,101	161,413	7,825	11,008	4,848,347
Depreciation	(2,059,455)	(21,287)	(116,735)	(30,494)	(2,227,971)
Balance at 30 June 2024	68,713,705	750,553	5,415,490	1,384,937	76,264,685
Comprises:					
Gross balance at 30 June 2024	70,773,160	771,841	5,532,225	1,415,430	78,492,656
Accumulated depreciation at 30 June 2024	(2,059,455)	(21,288)	(116,735)	(30,493)	(2,227,971)
Balance at 30 June 2024	68,713,705	750,553	5,415,490	1,384,937	76,264,685

* The Shire's road and footpath assets were independently revalued as at 30 June 2023 in line with AASB 13 *Fair Value Measurement* and the *Local Government (Financial Management) Regulations 1996*. The revaluation resulted in a material decrease in the fair value of the Shire's road and footpath assets. The independent valuation involved a visual road condition survey of the Shire's entire road and footpath network, which resulted in many roads being reclassified and their useful lives being adjusted. A detailed review of standard unit replacement costs was also undertaken, with the final unit costs used in the valuation reflecting the Shire's actual cost to construct roads and footpaths.

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments.
Footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments.
Recreation infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments.
Other infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments.

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

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

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	10 to 50 years
Furniture and equipment	5 to 15 years
Plant and equipment	5 to 20 years
Motor Vehicles	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	80 years
seal	
- bituminous seals	40 years
- asphalt surfaces	50 years
Gravel roads	
formation	not depreciated
pavement	80 years
Footpaths - slab	20 to 50 years
Sewerage piping	100 years
Water supply piping and drainage systems	40 to 80 years
Recreation infrastructure	20 to 50 years
Other infrastructure	10 to 100 years

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

10. FIXED ASSETS (Continued)

(b) 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 KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

The Shire of Kulin does not hold any Right of Use Assts at balance date.

(b) 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

	2024 Actual	2023 Actual
	\$	\$
	43,680	40,720
	20,680	26,000
	15,016	3,000
	79,376	69,720
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	152,663	139,244

The Shire leases houses to staff and aged persons with rentals payable fortnightly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are not other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

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

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued Expenses
 ESL Payable

2024	2023
\$	\$
213,644	394,800
54,391	61,101
70,039	160,959
102,486	97,275
72,937	142,498
3,196	1,842
516,693	858,475

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.

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

13. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Capital grant/contributions liabilities	647,119	199,690
	647,119	199,690
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	199,690	326,996
Additions	647,119	84,513
Revenue from capital grant/contributions held as a liability at the start of the period	(199,690)	(211,819)
	647,119	199,690

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

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF KULIN
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		\$	\$	\$	\$	\$	\$
Bank loans		102,201	682,357	784,558	99,144	784,558	883,702
Total secured borrowings	28(a)	102,201	682,357	784,558	99,144	784,558	883,702

Secured liabilities and assets pledged as security

Bank loans are secured by a floating charges over the general funds of the Shire of Kulin.

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 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF KULIN
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

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

2024	2023
\$	\$
224,433	186,096
218,384	243,893
442,817	429,989
17,817	44,928
17,817	44,928
460,634	474,917

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Disposal of Assets	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	14,753,878	0	14,753,878	12,162,205	2,591,673	14,753,878
Revaluation surplus - Plant and equipment	1,597,499	(135,696)	1,461,803	1,677,638	(80,139)	1,597,499
Revaluation surplus - Infrastructure roads, footpaths, recreation & other infrastructure	37,546,160	0	37,546,160	79,678,744	(42,132,584)	37,546,160
	53,897,537	(135,696)	53,761,841	93,518,587	(39,621,050)	53,897,537

SHIRE OF KULIN
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	749,605	2,169,269
- Financial assets at amortised cost	4	2,437,539	0
		3,187,144	2,169,269
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	2,437,539	1,872,304
Capital grant liabilities	13	647,119	199,690
Bonds & deposits held	12	102,486	97,275
Total restricted financial assets		3,187,144	2,169,269

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

Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit		10,000	10,000
Credit card balance at balance date		(9,267)	(5,162)
Total amount of credit unused		733	4,838
Loan facilities			
Loan facilities - current		102,201	99,144
Loan facilities - non-current		682,357	784,558
Total facilities in use at balance date		784,558	883,702
Unused loan facilities at balance date		1,000,000	0

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

19. CONTINGENT LIABILITIES

The Department of Water and Environmental Regulation (DWER) issued a Category 64 licence for a putrescible landfill in 1997. The burial of putrescible waste ceased in 2009 and the Shire requested an amendment to the licence to replace the Category 64 licence with a Category 63 (Class I inert waste) licence. The Category 63 licence currently has an expiry date of the 18th of July 2026. The Shire is required to provide DWER with a Closure and Rehabilitation Plan when the premises is nearing closure or cessation of prescribed activities. As the Shire is not closing or ceasing the prescribed activities there is no requirement to provide DWER with a Closure and Rehabilitation Plan. At the time the Shire determines that the premises will close and/or cease prescribed activities, notification will be provided to DWER through a licence amendment application or licence surrender application. At that time, the specific circumstances surrounding the closure and rehabilitation of the landfill are reviewed by DWER, and as required, the submission of Closure and Rehabilitation Plan, to ensure that the premises is suitably managed and rehabilitated to prevent impacts to the environment post closure.

The Shire's 25% share in the Bendering Landfill site and the resulting liability for site rehabilitation has previously been disclosed as a contingent liability. This liability has been recorded as part of the net assets of the RoeROC investment in associate in Note 23.

20. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	242,308	167,484
- plant & equipment purchases	0	19,594
	242,308	187,078
Payable:		
- not later than one year	242,308	187,078

At 30 June 2024, the Shire had committed \$200,305 for crushing and screening 15,000 tonnes of gravel for the Fence Road North road construction project to be completed in 2024/25. In addition, purchase orders had been written for a number of tourism, recreation and building projects not fully completed at year end.

Prior year capital commitments include \$117,240 in structural repairs to the Kulin Aquatic Centre Slide and \$50,244 for the purchase of playground shades. The Shire had also written a purchase order in July 2022 for a new Toyota Hilux utility with a changeover value after trade of \$19,594. This vehicle had not been delivered at 30 June 2023. Each of these prior year commitments were completed and paid for in 2023/24.

SHIRE OF KULIN
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	7,700	7,700	7,000
President's meeting attendance fees	5,980	5,060	5,040
President's ICT expenses	0	500	0
	13,680	13,260	12,040
Deputy President's annual allowance	1,925	1,925	1,750
Deputy President's meeting attendance fees	2,990	2,530	2,520
Deputy President's ICT expenses	0	500	0
	4,915	4,955	4,270
All other council member's meeting attendance fees	17,480	17,710	17,010
All other council member's ICT expenses	0	3,500	
All other council member's travel and accommodation expenses	3,642	3,677	4,485
	21,122	24,887	21,495
21(b)	39,717	43,102	37,805

(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	730,679	472,648
Post-employment benefits	82,106	65,834
Employee - other long-term benefits	67,068	52,722
Employee - termination benefits	0	244,321
Council member costs	39,717	37,805
21(a)	919,570	873,330

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 KULIN
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	14,624	7,258
Purchase of goods and services	306,192	526,689
Amounts outstanding from related parties:		
Trade and other receivables	1,398	0
Amounts payable to related parties:		
Trade and other payables	31,924	27,177

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties of the Shire.

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

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

22. JOINT ARRANGEMENTS

(a) Share of joint operations - Department of Housing

The Shire of Kulin has joint venture agreements with the Department of Housing for the provision of housing at 25 Johnston Street, 19 Wright Street and 3 Bull Street, Kulin. Ownership of the assets is determined by the property title which includes the percentage of each parties equitable interest. The Shire contributed land, site works and some landscaping and the Department of Housing contributed the funds to construct the buildings. The Shire manages the properties and all rental income and housing expenditure are recorded in the respective line items of the financial statements.

	2024 Actual	2023 Actual
Statement of Financial Position	\$	\$
Land and Buildings	298,640	283,000
Less Accumulated Depreciation	(5,660)	0
Total assets	292,980	283,000
Statement of Comprehensive Income		
Rental income	47,674	41,540
Expenditure on Joint Venture Housing	(73,223)	(56,777)
Depreciation	(5,660)	(5,911)
Profit/(loss) for the period	(31,209)	(21,148)
Statement of Cash Flows		
Rental Income	47,674	41,540
Expenditure on Joint Venture Housing	(73,223)	(56,777)
Net cash provided by (used in) operating activities	(25,549)	(15,237)

(b) Share of joint operations - Roe Environmental Health Service

The Shire, together with the Shires of Corrigin, Kondinin, Narembreen & Lake Grace have a joint operation arrangement with regard to the provision of Environmental Health Services. The Shire's interest in the revenue and expenses have been included in the respective line items of the financial statements.

	2024 Actual	2023 Actual
Statement of Financial Position	\$	\$
Statement of Comprehensive Income		
Contribution to Roe EHS	(33,393)	(34,198)
Profit/(loss) for the period	(33,393)	(34,198)
Statement of Cash Flows		
Contribution to Roe EHS	(35,481)	(41,036)
Net cash provided by (used in) operating activities	(35,481)	(41,036)

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

23. INVESTMENT IN ASSOCIATES

(a) Investment in associates

Set out in the table below are the associates of the Shire. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2024	2023
	2024	2023	Actual	Actual
Bendering Landfill Facility	25.00%	25.00%	\$ 65,977	\$ 42,199
Total equity-accounted investments			65,977	42,199

(b) Share of Investment

The Shire together with the Shires of Corrigin, Kondinin & Narembeen form the Roe Regional Organisation of Councils (RoeROC). The RoeROC was formed to manage the provision of the Bendering Landfill Facility located at Narembeen-Kondinin Road, Kondinin. The Shire has a 25% interest in the investment and has determined that it has significant influence over RoeROC.

Summarised statement of comprehensive income	Note	2024 Actual \$	2023 Actual \$
Revenue		32,000	0
Expenditure		(55,744)	0
Depreciation		(30,343)	(23,590)
Profit/(loss) from continuing operations		(54,087)	(23,590)
Profit/(loss) for the period		(54,087)	(23,590)
Other comprehensive income		161,200	0
Total comprehensive income for the period		107,113	(23,590)
Summarised statement of financial position			
Non-current assets		1,099,322	168,796
Total assets		1,099,322	168,796
Other current liabilities		247,252	0
Total current liabilities		247,252	0
Other non-current liabilities		588,161	0
Total non-current liabilities		588,161	0
Total liabilities		835,413	0
Net assets		263,909	168,796
Reconciliation to carrying amounts			
Opening net assets 1 July		168,796	192,386
Changes in members contributions		(7,090)	0
Profit/(Loss) for the period		(54,087)	(23,590)
Other comprehensive income		161,200	0
Closing net assets 30 June		268,819	168,796
Carrying amount at 1 July		42,199	48,097
- Share of associates net profit/(loss) for the period	23(c)	26,778	(5,898)
- Distribution of equity by associate		(4,773)	0
- Contribution to equity in associate		1,773	0
Carrying amount at 30 June (Refer to Note 23(a))		65,977	42,199

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

(c) Share of associates net profit/(loss) for the period

	2024 Actual \$	2023 Actual \$
Investment in Bendering Landfill Facility	26,778	(5,898)
	26,778	(5,898)

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

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period that require adjustments to or disclosure in the financial report.

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

25. 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, the 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 KULIN

26. RATING INFORMATION

(a) General Rates

RATE TYPE		2023/24										2022/23	
Rate Description	Basis of valuation	Number of Properties	Rateable Value*	2023/24 Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue			
(i) General rates													
Residential	Gross rental valuation	136	1,371,292	147,140	0	147,140	147,140	0	147,140	138,708			
Industrial	Gross rental valuation	12	115,440	12,387	0	12,387	12,387	0	12,387	11,643			
Commercial	Gross rental valuation	28	434,978	46,673	46	46,719	46,673	0	46,673	43,827			
Rural	Gross rental valuation	11	101,712	10,914	56	10,970	10,914	0	10,914	10,258			
Rural	Unimproved valuation	344	296,773,500	2,140,330	381	2,140,711	2,140,329	0	2,140,329	2,013,567			
Mining	Unimproved valuation	0	0	0	0	0	0	0	0	495			
Total general rates		531	298,796,922	2,357,444	483	2,357,927	2,357,443	0	2,357,443	2,218,498			
(ii) Minimum payment													
Residential	Gross rental valuation	9	11,174	4,680	0	4,680	4,680		4,680	4,404			
Industrial	Gross rental valuation	6	11,905	3,120	0	3,120	3,120		3,120	2,936			
Commercial	Gross rental valuation	4	8,280	2,080	0	2,080	2,080		2,080	1,958			
Rural	Gross rental valuation	7	8,125	3,640	0	3,640	3,640		3,640	3,426			
Rural	Unimproved valuation	16	652,200	8,319	0	8,319	8,319		8,319	7,830			
Mining	Unimproved valuation	34	373,318	17,679	717	18,396	17,679		17,679	16,536			
Total minimum payments		76	1,065,002	39,518	717	40,235	39,518	0	39,518	37,090			
Total general rates and minimum payments		607	299,861,924	2,396,962	1,200	2,398,162	2,396,961	0	2,396,961	2,255,588			
(iii) Ex-gratia Rates													
CBH				27,235	0	27,235	27,235	0	27,235	25,633			
Total amount raised from rates (excluding general rates)		0	0	27,235	0	27,235	27,235	0	27,235	25,633			
Discounts													
Concessions & Write offs													
Total Rates													
Rate instalment interest													
Rate overdue interest													

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

27. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	2023/24 (30 June 2024 Carried Forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(60,733)	(34,212)	(66,221)
Less: Non-cash grants and contributions for assets	(10,000)	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)	0	(3,686)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(26,778)	0	5,898
Add: Loss on disposal of assets	0	0	72,222
Add: Impairment of Plant and Equipment	8,329	0	0
Add: Depreciation	3,411,162	3,159,688	3,203,930
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	(27,111)	0	(5,023)
Inventory	41,000	0	0
Non-cash amounts excluded from operating activities	3,334,188	3,125,476	3,207,120
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(2,437,539)	(2,203,666)	(1,872,304)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	102,201	0	99,144
Total adjustments to net current assets	(2,335,338)	(2,203,666)	(1,773,160)
Net current assets used in the Statement of Financial Activity			
Total current assets	6,940,930	3,242,020	4,427,271
Less: Total current liabilities	(1,708,830)	(1,020,125)	(1,587,298)
Less: Total adjustments to net current assets	(2,335,338)	(2,203,666)	(1,773,160)
Surplus or deficit after imposition of general rates	2,896,762	18,229	1,066,813

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual					Budget				
	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 30 June 2024	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Buidling		979,881	0	(96,179)	883,702	0	(99,144)	784,558		784,558
Total		979,881	0	(96,179)	883,702	0	(99,144)	784,558		784,558
Borrowing Finance Cost Payments										
Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024				
Administration Buidling	1	WA Treasury Corporation	3.06%	10/06/2031	(32,061)	(32,626)				
Total					(32,061)	(32,626)				
Total Finance Cost Payments					(32,061)	(32,626)				

* WA Treasury Corporation

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)	
					2024 Actual	2024 Budget	2024 Actual	2024 Budget
					\$	\$	\$	\$
Cash Management for Infrastructure Programs	WA Treasury Corporation	Short-term Lending Facility	0.75	*	0	0	0	0
					0	0	0	0

* Interest rate will be determined at time of draw down.

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
			\$	\$	\$	\$
Cash Management for Infrastructure Programs	WA Treasury Corporation	27/03/2024	0	1,000,000	0	1,000,000
			0	1,000,000	0	1,000,000

* WA Treasury Corporation

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

29. RESERVE ACCOUNTS

Restricted by Council

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
(a) Leave reserve	364,335	91,245	(50,000)	405,580	364,335	86,185	(25,000)	425,520	439,796	14,539	(90,000)	364,335
(b) Plant reserve	45,171	330,458	0	375,629	45,171	329,435	0	374,606	351,725	9,146	(315,700)	45,171
(c) Building reserve	393,241	119,768	0	513,009	393,241	22,143	(25,000)	390,384	535,537	17,704	(160,000)	393,241
(d) Admin Equipment reserve	30,383	51,527	0	81,910	30,383	51,216	0	81,599	29,411	972	0	30,383
(e) Natural Disaster reserve	148,362	6,669	(65,000)	90,031	148,362	5,938	(90,000)	64,300	143,614	4,748	0	148,362
(f) Joint Venture Housing reserve	79,147	3,978	0	83,125	79,147	3,168	(30,000)	52,315	76,614	2,533	0	79,147
(g) FRC Surface & Equipment reserve	44,573	2,241	0	46,814	44,573	1,784	0	46,357	43,147	1,426	0	44,573
(h) Medical Services reserve	119,855	6,024	0	125,879	119,855	4,797	(25,000)	99,652	116,019	3,836	0	119,855
(i) Fuel Facility reserve	9,261	20,466	0	29,727	9,261	21,172	0	30,433	52,525	1,736	(45,000)	9,261
(j) Sportsperson Scholarship reserve	14,199	714	0	14,913	14,199	568	0	14,767	13,745	454	0	14,199
(k) Freebairn Recreation reserve	215,076	10,812	0	225,888	215,076	8,608	(50,000)	173,684	208,194	6,882	0	215,076
(l) Short Stay Accommodation reserve	280,117	14,081	0	294,198	280,117	11,205	(25,000)	266,322	273,000	7,117	0	280,117
(m) Bendering Tip Rehabilitation reserve	128,584	6,463	0	135,047	128,584	5,143	0	133,727	0	128,584	0	128,584
(n) Independent Water reserve	0	50,789	(35,000)	15,789	0	50,000	0	50,000	0	0	0	0
	1,872,304	715,235	(150,000)	2,437,539	1,872,304	601,362	(270,000)	2,203,666	2,283,327	199,677	(610,700)	1,872,304

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 annual and long service leave requirements
(b) Plant reserve	to fund the purchase of plant
(c) Building reserve	to fund the construction of staff housing
(d) Admin Equipment reserve	to fund the purchase of administration equipment
(e) Natural Disaster reserve	to assist in the funding of preparations following a natural disaster
(f) Joint Venture Housing reserve	to fund the upkeep of JV housing with the Department of Housing
(g) FRC Surface & Equipment reserve	to fund the replacement of equipment and court surface at the FRC
(h) Medical Services reserve	to fund the upgrade of medical facilities and costs related to the recruitment of a doctor for the Shire
(i) Fuel Facility reserve	to fund the replacement of the fuel facility
(j) Sportsperson Scholarship reserve	to fund scholarships for local sportspersons
(k) Freebairn Recreation reserve	to fund the ongoing asset management of the FRC
(l) Short Stay Accommodation reserve	to fund the construction of short stay accommodation units
(m) Bendering Tip Rehabilitation reserve	to fund the rehabilitation of the Bendering tip site
(n) Independent Water reserve	to fund the replacement and maintenance of water infrastructure within the Shire



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Kulin

To the Council of the Shire of Kulin

Opinion

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

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
6 December 2024



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SHIRE OF KULIN

PERIOD OF AUDIT: YEAR ENDED 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. Risk Management Policy	No	✓			✓
2. Cybersecurity Plan	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 KULIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Risk Management Policy

Finding

Our enquiries indicated that the Shire of Kulin has no formal risk management policy in place, documenting assessed risks and risk management procedures.

Rating: Significant

Implication

The absence of a risk management policy and associated procedures increases the risk of strategic and operational risks being insufficiently understood or not identified by Shire Management and Council. Additionally, risk levels may unknowingly exceed the Council's appetite.

Recommendation

We recommend that a risk management policy be prepared as a priority, updated and subsequently reviewed on a regular basis

Management comment

A risk management policy will be developed when the Executive Manager of Governance & Risk returns from maternity leave in October 2024.

Responsible person: Executive Manager of Governance & Risk
Completion date: December 2024

SHIRE OF KULIN

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Cybersecurity Plan**Finding**

Our enquiry relating to cybersecurity of the Shire of Kulin identified that the Shire currently does not have any documented cybersecurity policies in place, nor is there a documented cybersecurity response plan in place.

Rating: Significant

Implication

Without documented cybersecurity policies and procedures outlining the controls regarding cybersecurity, there is an increased risk of vulnerability to cyber attacks such as malware or phishing attempts. Furthermore, without an appropriate plan in place, the Shire may not be sufficiently prepared to act in the event of a cybersecurity threat or staff may not be aware of processes that should be followed. This may lead to the Shire's system being compromised, impacts on service delivery, unauthorised access to sensitive information, and potentially financial loss to the Shire.

Recommendation

We recommend a documented cybersecurity policy be developed and communicated to all staff and the Shire also develop a cybersecurity plan, including (but not limited to) addressing the following key areas;

- Risk assessment of the Shire's IT security control environment;
- Identification of safeguards and protections in place; and
- Action plan in the event of a cybersecurity event, including outlining the roles and responsibilities of staff during such an event.

Management comment

The Shire implemented a Disaster Recovery Plan in April 2024. This covers all IT & cyber disasters that may occur. When the Plan is reviewed in April 2025 we will include more specific information regarding potential cyber-attacks.

Responsible person: Executive Manager of Financial Services

Completion date: April 2025



All correspondence to be addressed to:
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PO Box 125 KULIN WA 6365
p: 08 9880 1204 f: 08 9880 1221
e: enquiries@kulin.wa.gov.au
www.kulin.wa.gov.au

Report on Significant Findings from 2023/24 Final Audit

The following items were identified as significant during the 2023/24 Final Audit conducted by AMD Chartered Accountants and the Office of Auditor General.

1. Risk Management Policy

Significant Finding

Our enquiries indicated that the Shire of Kulin has no formal risk management policy in place, documenting assessed risks and risk management procedures. The absence of a risk management policy and associated procedures increases the risk of strategic and operational risks being insufficiently understood or not identified by Shire Management and Council. Additionally, risk levels may unknowingly exceed the Council's appetite.

Recommendation

We recommend that a risk management policy be prepared as a priority, updated and subsequently reviewed on a regular basis.

Management Comment

A risk management policy will be developed when the Executive Manager of Governance & Risk returns from parental leave in October 2024.

2. Cybersecurity Plan

Significant Finding

Our enquiry relating to cybersecurity of the Shire of Kulin identified that the Shire currently does not have any documented cybersecurity policies in place, nor is there a documented cybersecurity response plan in place. Without documented cybersecurity policies and procedures outlining the controls regarding cybersecurity, there is an increased risk of vulnerability to cyber-attacks such as malware or phishing attempts. Furthermore, without an appropriate plan in place, the Shire may not be sufficiently prepared to act in the event of a cybersecurity threat or staff may not be aware of processes that should be followed. This may lead to the Shire's system being compromised, impacts on service delivery, unauthorised access to sensitive information, and potentially financial loss to the Shire.

Recommendation

We recommend a documented cybersecurity policy be developed and communicated to all staff and the Shire also develop a cybersecurity plan, including (but not limited to) addressing the following key areas;

- Risk assessment of the Shire's IT security control environment;
- Identification of safeguards and protections in place; and
- Action plan in the event of a cybersecurity event, including outlining the roles and responsibilities of staff during such an event.

Management Comment

The Shire implemented a Disaster Recovery Plan in April 2024. This covers all IT & cyber disasters that may occur. When the Plan is reviewed in April 2025 we will include more specific information regarding potential cyber-attacks.