

# Annual Report 2022 - 2023



**Shire  
of Dalwallinu**

## Contents

About the Shire of Dalwallinu.....	3
Elected Members of the Shire.....	4
Elected Members Information and Attendance .....	5
Elected Members Training Report .....	6
Elected Members Fees, Expenses & Allowances.....	7
Management Structure .....	8
Employee Information .....	9
Senior Management Team .....	10
Shire President Message .....	11
Chief Executive Officer Message .....	13
Manager Corporate Services Report .....	18
Manager Works and Services Report .....	20
Manager Planning & Development Services Report .....	22
Dalwallinu Aquatic Centre Report .....	23
Bush Fire Control Report .....	24
Freedom of Information .....	25
Register of Minor Complaints .....	25
Objectives and Achievements 2022-2023 .....	26
Objectives 2023-2024 .....	28
Strategic Community Plan Scorecard 2022-2023.....	30
Citizenship Ceremonies .....	42
Competition Policy.....	43
Disability Access and Inclusion .....	44
Record Keeping Plan Report .....	45
Events & Programs .....	46
Staff Recognition & Award.....	56
2022-2023 Annual Financial Statements .....	59





# About the Shire of Dalwallinu

The Shire of Dalwallinu is a strong, connected and thriving community. The Shire is based in the Wheatbelt region of Western Australia. The centre of the Shire is the town of Dalwallinu, situated 254km north east of Perth along the Great Northern Highway. Dalwallinu is unlike a lot of other country towns because it is diverse with both industry and agriculture.

We are not solely reliant on agriculture, with industries including plastics, concrete, mine engineering and fabrication. Our very strong industrial businesses are unique in a country town. The town is a support centre to the sheep and wheat farms of the district, and home to flourishing businesses and a diverse and growing community with established and strong agricultural industries.

Our population is growing each year, and we are seeing strong business outcomes from our region. For a range of businesses, Dalwallinu is ideally located along the Great Northern Highway, which links the capital of Perth with WA's northern-most port at Wyndham.

Being only 2 ½ hours drive away from Perth, Dalwallinu is close enough to be able to access Perth, but far enough away to capitalise on affordable land, rents and overheads. From retail and tourism, to mining, manufacturing and agricultural support industries, Dalwallinu provides all essential services for our community and far beyond to customers across Australia. We are an inclusive and diverse community. Fully staffed medical centre, a resident GP, mental health and counselling services. The District Hospital provides emergency care, telehealth services, as well as inpatient facilities for minor illness and permanent care.

Dalwallinu has a range of religious organisations and a significant population of overseas born residents due to the very successful Regional Repopulation Project. Dalwallinu welcomes new businesses to the area and with local government assistance, new initiatives are being implemented to address business needs including staff housing and workforce support. New businesses can apply for Shire rates concessions, marketing assistance, site works support and discounted application fees.

Locally-based farm enterprise support businesses include fertiliser and chemical suppliers, farm equipment businesses, and heavy machinery mechanics. Concrete, engineering, plastics, haulage service, logistics and transportation services are also based in Dalwallinu.



 <b>513 km</b> Meekatharra
 <b>595km</b> Kalgoorlie

 <b>307km</b> Geraldton
 <b>254km</b> Perth



# Elected Members



Cr Keith Carter  
**Shire President**  
Mob: 0428 643 051  
Term ends: 2023



Cr Steven Carter  
**Deputy Shire President**  
Mob: 0428 663 017  
Term ends: 2023



Cr Jemma Counsel  
Mob: 0428 642 085  
Term ends: 2025



Cr Karen McNeill  
Mob: 0429 020 285  
Term ends: 2023



Cr Melissa Harms  
Mob: 0437 663 035  
Term ends: 2023



Cr Noel Mills  
Mob: 0428 662 088  
Term ends: 2025



Cr Diane Cream  
Mob: 0417 908 317  
Term ends: 2025



Cr Karen Christian  
Mob: 0427 183 363  
Resigned: February 2023

Former Councillor



# Elected Members

## Information and Attendance

### Statutory Report Ordinary Council

**Table 1:** Attendance of Elected members at Council Meetings - 1 July 2022 to 30 June 2023

Elected Member	Ordinary Council Meetings (11)	Special Council Meetings (1)	Apologies	Leave of Absence
Cr KL Carter	11	1	0	0
Cr SC Carter	9	1	0	2
Cr KJ Christian <i>(Resigned February 2023)</i>	6	1	0	1
Cr JL Counsel	11	1	0	0
Cr DS Cream	10	1	1	0
Cr MM Harms	10	1	1	0
Cr KM McNeill	11	1	0	0
Cr NW Mills	10	1	0	1

**Table 2:** Elected Members Gender and background information - 1 July 2022 to 30 June 2023

Elected Member	Gender	Linguistic Background	Country of Birth	Aboriginal or Torres Strait Islander
Cr KL Carter	Male	English	Australia	No
Cr SC Carter	Male	English	Australia	No
Cr KJ Christian <i>(Resigned February 2023)</i>	Female	English	Australia	No
Cr JL Counsel	Female	English	Australia	No
Cr DS Cream	Female	English	Australia	No
Cr MM Harms	Female	English	Australia	No
Cr KM McNeill	Female	English	Australia	No
Cr NW Mills	Male	English	Australia	No

**Table 3:** Elected Members Age Range - 1 July 2022 to 30 June 2023

Age Range	Number
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	1
Between 45 years and 54 years	2
Between 55 years and 64 years	3
Over 64 years	2



# Elected Members

## Training Report 2022-2023

### Members Training

Pursuant to Section 5.127 of the *Local Government Act 1995*:

1. A local government must prepare a report for each financial year on the training completed by Council members in the financial year.
2. The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

### Non Mandatory Training

Elected Member	Training Program	Date of Program	Training Provider	Location
Cr KL Carter	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr SC Carter	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr KJ Christian	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr JL Counsel	Nil			
Cr DS Cream	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr MM Harms	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr KM McNeill	Local Government Annual Convention	2 - 4 October 2022	WALGA	Perth
Cr NW Mills	Nil			

### Mandatory Training

Elected Member	Elected to Office	Council Members Essentials	Completion Date	Date Due for Completion
Cr KL Carter	2019	Completed		
Cr SC Carter	2019	Understanding Financial Reports and Budgets	10/07/2022	19/10/2020
Cr KJ Christian	2021	Completed		
Cr JL Counsel	2021	Completed		
Cr DS Cream	2021	Completed		
Cr MM Harms	2019	Completed		
Cr KM McNeill	2019	Completed		
Cr NW Mills	2021	Understanding Financial Reports and Budgets	13/08/2022	19/10/2020



# Elected Members

## Fees, Expenses and Allowances 2022-2023

### Fees, Expenses and Allowances

Pursuant to Section 5.53(2)(i) of the *Local Government Act 1995*:

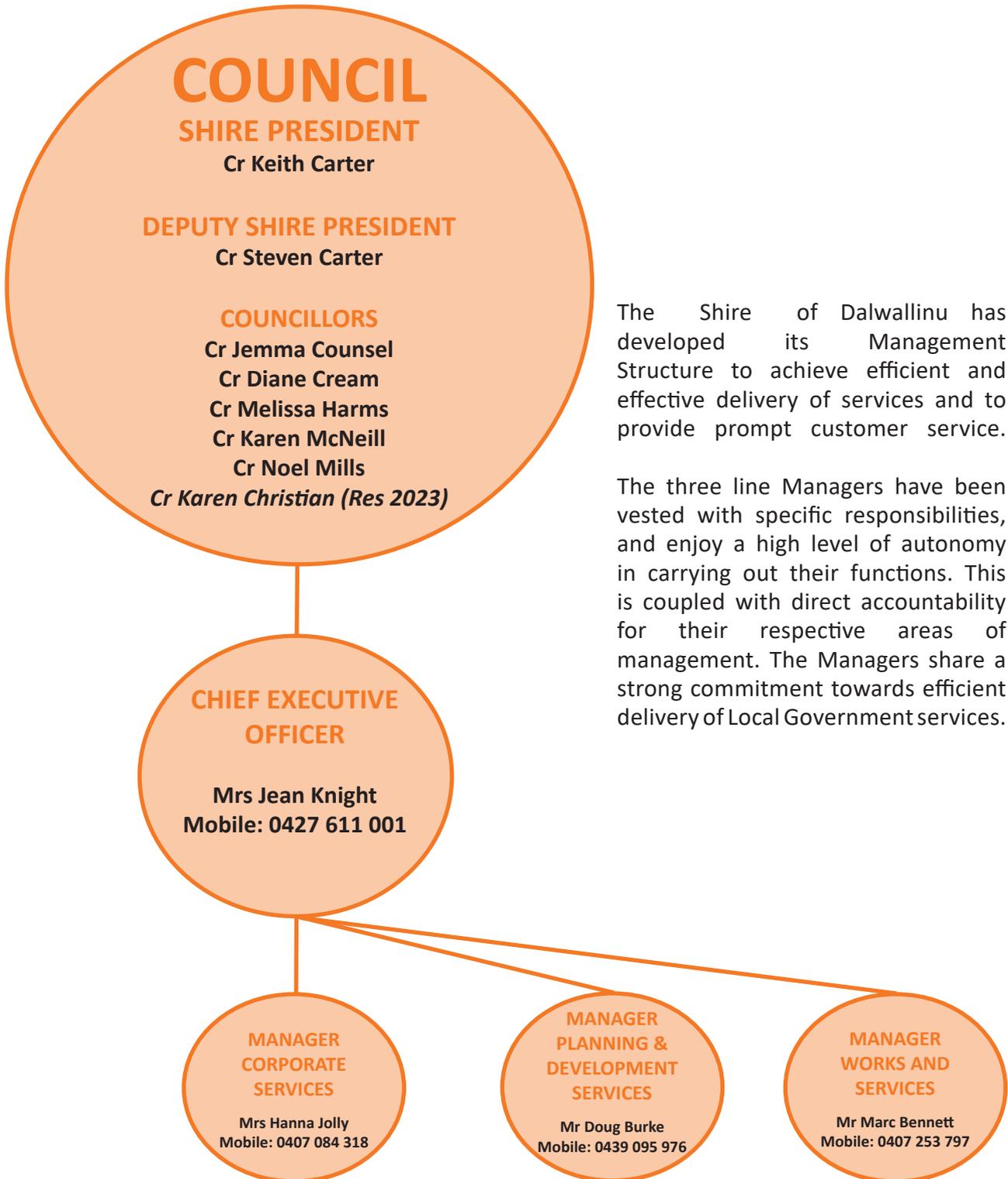
For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person -

- (a) the nature of the fee, expense or allowance; and
- (b) the total amount or value of each class of fee, expense or allowance.

Purpose	Meeting Attendance Fees	Travel Payment	President / Deputy President Allowance	Total Remuneration
<b>Name</b>				
KL Carter Shire President	\$8,085.00	\$1,258.56	\$10,000.00	\$19,343.56
SC Carter Deputy President	\$4,220.00		\$2,500.00	\$6,720.00
KJ Christian Councillor <b>Resigned Feb 2022</b>	\$2,660.00			\$2,600.00
JL Counsel Councillor	\$4,560.00	\$846.72		\$5,406.72
DS Cream Councillor	\$4,180.00			\$4,180.00
MM Harms Councillor	\$4,495.00	\$739.20		\$5,234.20
NW Mills Councillor	\$4,560.00			\$4,560.00
KM McNeill Councillor	\$4,600.00			\$4,600.00



# Management Structure



The Shire of Dalwallinu has developed its Management Structure to achieve efficient and effective delivery of services and to provide prompt customer service.

The three line Managers have been vested with specific responsibilities, and enjoy a high level of autonomy in carrying out their functions. This is coupled with direct accountability for their respective areas of management. The Managers share a strong commitment towards efficient delivery of Local Government services.



# Employee Information

## Employee Information

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 5.
- There was no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year;
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year;
- The remuneration paid or provided to the Chief Executive Officer during the financial year;

The Shire of Dalwallinu is classified as a Band 3 Shire with a Total Reward Package for the Chief Executive Officer to be between \$167,533 - \$276,327.

The Shire of Dalwallinu, Chief Executive Officer was paid a Total Reward Package of \$241,307 in the 2022-2023 financial year.

*The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.*

## Employee Remuneration over \$130,000

Set out below, in bands of \$10,000 is the number of shire employees entitled to an annual salary of \$130,000 or more.

Salary Range \$	2022-2023
\$140,001 - \$150,000	1
\$150,001 - \$160,000	1
\$160,001 - \$170,000	1
\$170,001 - \$180,000	1
\$240,000 - \$250,000	1



# Senior Management Team



**Jean Knight**  
**Chief Executive Officer**



**Hanna Jolly**  
**Manager**  
**Corporate Services**



**Doug Burke**  
**Manager**  
**Planning &**  
**Development Services**



**Marc Bennett**  
**Manager**  
**Works & Services**



# Shire President's Message



**Cr Keith Carter**  
**Shire President**

The 2022-2023 year started with the adoption of a budget the like of which was unimaginable when I first joined Council. With a total spend of \$20M plus this was double the size of the budget 10 years earlier. The budget was swelled with funds and grants from Wheatbelt Secondary Freight Routes (SFR), Local Roads and Community Infrastructure Program (LRCIP) on top of usual Federal Assistance Grants and Regional Road Group (RRG) monies.

LRCIP grants funding has allowed numerous capital projects to be undertaken this year. The most impressive being the Multi Purpose Early Childhood Learning Centre (MPECLC) which at a cost of \$2.8M would not have been possible without this extra grants funding. The MPECLC is now being used having been completed on time. Talking to some parents with children attending the MPECLC the building is going to be a great asset to the Shire and contribute much better outcomes in the children's early learning and child minding.

The roads capital projects and storm damage repairs carried out in 2022-2023 was extensive. River Hill were contracted to carry out the road works to rectify storm damage from 2021. This work has been completed to a high standard.

Wheatbelt Secondary Freight Network funding completed more 8mt seal on the Dalwallinu-Kalannie Road and Bell Road. This funding is very welcome as it takes the pressure off Shire funds to get these major roads up to a safe standard for heavy vehicles and general traffic.

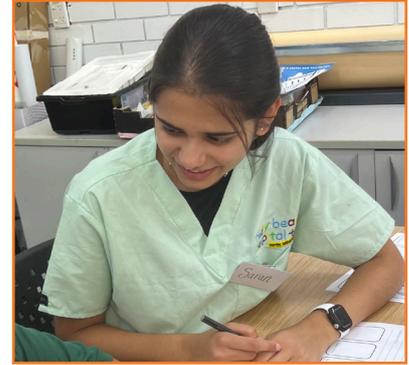
In addition to this the Shire crew have done numerous other upgrades to roads throughout the Shire. I must thank the outside work crew under the guidance of Marc Bennett and Rod Broad for the completion of such a large program to a high standard.

Their commitment and attention to detail does not go unnoticed. This detail is also noted in the beautiful presentation of gardens, parks and ovals throughout Dalwallinu and surrounds. We receive many good comments from tourists and locals.



# Shire President's Message

In March 2023 Dalwallinu started a new program which proved to be very enjoyable and a great success. The Wheatbelt Medical Student Immersion Program is designed to give medical students who have little or no experience of life in the country a short experience of wheatbelt life. The weather certainly turned on some heat for the few days and this made some of the excursions a bit uncomfortable but everybody survived. I would like to thank all the people who were involved in this program. A special thanks to bus driver and ambassador Gary Butcher and all the families who billeted the students during their stay.



Another new Committee established this year is the Youth Advisory Committee. The committee is comprised of two Councillors and four persons aged between twelve and twenty-four years. Congratulations to and well done on getting involved Cooper Jones, Lily Wallis, Molly-Rose Faniculli-Herron, and Charlotte Fanciulli-Herron. We look forward to seeing exciting things develop and already from the committee's first meeting we have some great ideas for the younger community. Having been on Council through the period when the Medical Centre was not meeting patients' expectations it is pleasing to see the way it is progressing now. This position was not reached without a lot of effort from Council and the Chief Executive Officer. It is rewarding to see the results and well done to those involved.

With the medical centre well-staffed and the tele health available at the Dalwallinu Hospital, the 24-hour gymnasium getting good patronage, exercise groups happening, coffee morning for seniors we have a holistic health position for the Shire which is great.

In October 2022 Councillors and the Chief Executive Officer attended the WALGA convention in Perth. At this year's convention Chief Executive Officer Jean Knight was awarded the Local Government Distinguished Officers Award. This was in recognition of over 25 years service to Local Government. Deputy Shire President/ex President Cr Steven Carter was awarded the Merit Award for 14 years service to Council and the local community of Dalwallinu. Both of these awards are well deserved. I would like to thank all Councillors for their input throughout the year. Meetings are well attended and interesting and Dalwallinu Shire is lucky to have such a diverse and committed Council. In March Councillor Karen Christian resigned for family reasons. Councillor Christian was a valuable contributor to Council with her knowledge of emergency response and several areas we don't have experience, being a foster mum.

Council was given permission by the Minister to continue with seven members (no election to replace Karen) as the next election was within six months.

Lastly, I want to give a huge thanks to the Chief Executive Officer Jean Knight and her staff. With so many projects running, contractors and builders coming and going, businesses in the industrial area expanding and increasing needing planning supervision it has been a great effort to get everything completed.

The Shire is running well and I look forward to 2023-2024 being equally memorable.

**Cr Keith Carter**  
**SHIRE PRESIDENT**



# Chief Executive Officer's Message



**Mrs Jean Knight**  
**Chief Executive Officer**

It gives me great pleasure to present my 2022-2023 report for the Shire of Dalwallinu.

## Highlights of the 2022-2023 year include:

- Completion of Stage 1 of the Early Childhood Learning Centre
- Commencement of the shade structures at the Bowls Club
- Construction of Water Catchment Dam adjacent to the Sewerage Ponds
- New footpaths in Dalwallinu and Kalannie
- New Electronic Scoreboard for Kalannie Oval
- Generator at the Dalwallinu Recreation Centre
- Expenditure of \$11.1M on capital roadworks, \$1.68M on road maintenance

## Bell Street Subdivision

The residential subdivision undertaken by the Shire has been a success. All but one of the lots now has a completed house or one nearing completion.

This has seen an investment of over \$4.5M of housing in the townsite.

As the demand for land remains high, Council has now commenced planning for a new eighteen (18) lot subdivision to the east of Wasley Street.



## Tenders

The following tenders were called in 2022-2023:

- WSN Civil Works 2022-2023 – awarded to MCC Contractors
- Supply & Lay Asphalt – awarded to Prism Consulting & Contracting
- New Grader – awarded to AFGRI
- Dalwallinu Hockey Pavilion – awarded to Building Base
- WSN Civil Works – 2023-2024 – to be awarded in August 2023
- Cartage of Road Building Materials- awarded to Dudawa

## Disposal of Property, Plant & Equipment

The following Property, Plant & Equipment were advertised for disposal:

- Lot 21 (1) Wasley Street, Dalwallinu – Disposed January 2023
- Lot 1001 Deacon and Lot 1002 Roberts Rd, Dalwallinu – Not disposed
- Lots 12,14,16 McNeill Street, Dalwallinu – Not disposed
- Lot 572 (16) Sawyer Ave, Dalwallinu – Disposed November 2022
- Lot 20 (2) Dungey Road, Dalwallinu – Disposed February 2023



# Chief Executive Officer's Message

## Shire events

### Australia Day

The Australia Day celebrations were again held at the Aquatic Centre. This was well attended by the community.

- Mr Jimwell Cruz was awarded Active Citizen of the Year.



### Anzac Day

The gunfire breakfast was again held at Memorial Park hosted by the Shire staff.



## Citizenship Ceremonies.

We welcomed eight (8) new Australian citizens this year. Four were from the United Kingdom, two (2) from Zimbabwe, one (1) from the Phillipines and one (1) from Eritrea. These ceremonies wre conducted by Shire President, Keith Carter.

## Events/Programs

The Shire continued to jointly host, with the Lions Club, the Annual Street Party in December 2022. The Shire provided the music, children's entertainment, bar in the park and organised market stalls. Unfortunately, the weather was rather cool for the children to use the inflatables, but they still enjoyed the night.



## Land Availability

The Shire was successful with two (2) applications through the Regional Development Assistance Program (RDAP) with Development WA. One was for a eight (8) lot industrial subdivision to the south of the existing industrial area and a nine (9) lot residential subdivision as Stage 3 of the Old Hospital Reserve development. DevelopmentWA are currently seeking contractors to undertake the civil works for both subdivisions. This is expected to be completed in the 2023-2024 financial year.

Lobbying for additional residential and industrial land has continued throughout 2022-2023. We have many proposals with the Department, Planning Lands and Heritage to convert Reserve land or Unallocated Crown Land to freehold for future development.



# Chief Executive Officer's Message

## Land - Kalannie

An application was lodged with DevelopmentWA via the Regional Development Assistance Program (RDAP) for the release of six lots on Rolinson Drive Kalannie. Unfortunately, this application was not successful even though evidence of demand was provided with the application.

## Local Government Reforms

The first tranche of the local government reforms were passed by the State Government on 11 May 2023. The electoral reforms are aimed at strengthening local democracy, transparency and accountability by:

- Introducing optional preferential voting, bringing local government elections back in line with State and Federal elections and restoring the right of electors to express preferences;
- Requiring public election of the mayor or president for all larger councils;
- Abolishing the use of wards for smaller local governments;
- Aligning the size of council with the size of the population of each local government area;
- Enabling reforms to the owners and occupiers roll to prevent the use of 'sham leases', addressing critical findings of the Inquiry into the City of Perth;

Under the new reforms, local governments with a population less than 5,000 were limited to between 5-7 Elected Members. Council voluntarily undertook a review of their Elected Member Representation and resolved to reduce the number of Elected Members to seven (7). This was approved by the Minister in June 2023.

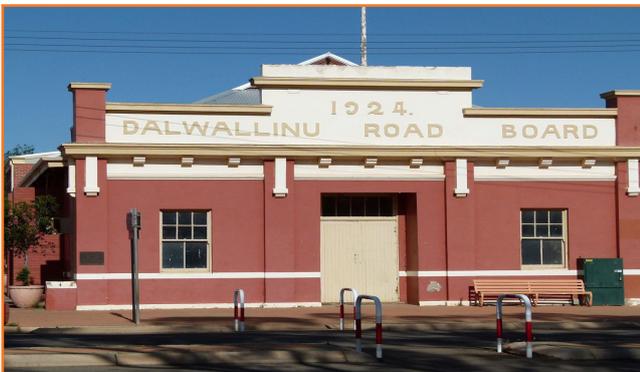
The upcoming elections in October 2023 will see four (4) vacancies.

## Dalwallinu Town Hall

A community meeting was held 19 July 2022 which saw over sixty (60) members of the public in attendance along with Councillors and staff. The general feeling from the meeting was that the community wanted to repair and maintain the Town Hall.

A Request for Quote was issued for:

- Stage 1 – Demolition of the rear of the building that houses the public amenities and backstage dressing rooms which was completed in December 2022.
- Stage 2 – Upgrade the flooring with removal of existing timber flooring and replacing with concrete. Quotes were called, but due to the funding being held over, quotes will need to be called again in the 23-24 financial year.
- Stage 3 – Installation of flooring – quotes will be called for this on completion of Stage 2.



## Sale of Two Properties – Wasley and Dungey

The Shire disposed of 1 Wasley Street and 2 Dungey Road, Dalwallinu early in 2023. Proceeds from the sale of these two properties have been placed in the Land & Buildings Reserve to assist with funding the proposed new residential subdivision.



# Chief Executive Officer's Message

## Wheatbelt Medical Student Immersion Program (WMSIP)

The Shire participated in their first MWSIP which took place in March 2023. This program aims to introduce medical students to the country to encourage them to consider rural placement after graduation.

The students arrived on Tuesday 14 March and were welcomed by the Shire President and enjoyed a sausage sizzle with host families.

This visit would not have been possible without the very generous host families agreeing to open their homes to the students and we thank all of the hosts.

Several local businesses participated with the program and provided insights to what life could be like should they consider a rural career. During their free time they were able to visit the local stores and the recreation precinct. They were very complimentary of the Dalwallinu Aquatic Centre, given the warm weather during their visit.



The students and host families as well as invited guests attended a dinner on their last night in town. The students performed a "rap song" for those present about their trip to Dalwallinu. The Shire President was in attendance and thanked them for coming to Dalwallinu and encouraged them to return and bring their friends and family with them.

A special thanks is to go to Gary Butcher for his assistance with organising the host families and for driving the students around in the bus.

We look forward to continuing this partnership with Curtin University and Rural HealthWest in future years and we urge people to consider becoming a host family for the students in March 2024.

## Retro Bingo Night

A fund-raising event was held in March 2023 to raise funds for the external landscaping at the new Early Childhood Learning Centre. Local and external businesses were very generous with the donation of prizes for the event, with particular mention to the very generous donation from Shermac.

103 people attended the bingo night and enjoyed the event and the prizes that were on offer. Dalwallinu Hockey Pavilion.

## Hockey Pavilion

An application was submitted to the Department of Sports and Recreation through the CSRFF program for a new Hockey Pavilion at the Dalwallinu Recreation Centre. The Shire was successful in receiving \$108,688 towards the project. This project is planned for completion by the start of the hockey season in 2024.



# Chief Executive Officer's Message

## EV Charging Station

At the December 2022 Council Meeting, Council resolved to allocate funds for the installation of an Electric Vehicle (EV) Charging Station. Whilst Synergy, Western Power and the State Government propose to install 98 EV charging stations across the state, none were planned for the northern wheatbelt.

Most EV's can only travel 450-500kms without having to re-charge. This does not make it possible for an EV to travel to Dalwallinu and return to their home. By installing an EV charging station, this provides the ability for travellers to visit Dalwallinu for a day trip or an overnight stay with them being able to re-charge and return home.

The rapid charging EV station will be placed at the rear of the Dalwallinu Town Hall. It is expected that it will be installed by September 2023.



## Community Grants

Council allocates \$20,000 per annum for Community Grants. There are two rounds of \$10,000 each year. The successful recipients in 2022-203 were:

- Kalannie Community Resource centre – Portable BBQ as an addition to the Mobile Coffee Trailer
- Wubin Progress Association – Purchase materials to refurbish the loading ramp
- Dalwallinu Playgroup – purchase of play equipment and fit out for new space at the ECLC

## Staff

Again, I would like to thank the staff, led by the Senior Management Team for their efforts over the past twelve months. The 2022-2023 budget had a very large program, and we are pleased to advise that the projects were delivered on time and within budget. If they weren't completed it was due to a hold up by an external stakeholder.

A big thank you to Ally Bryant for stepping into the Manager Corporate Services role while Hanna Jolly went on parental leave. Hanna returned to the Shire in April 2023.

The Works & Services team, has seen a few changes this year:

Appointments	Resignations/Terminations
Christian Knight	Neil Stalkey
Lorraine Coetzee	Kyle Harris
Janine Niewoudt	Glenn Merrett
Lex Pronk	Janine Niewoudt
Darren Streets	Ted Richards
Jonathon Bowden	

The Administration team has seen minimal changes this year:

Appointments	Resignations/Terminations
Tania Jones	Julie Bain
	Jo Jones

I would like to thank the Councillors, Staff and community for their support over the past twelve months and look forward to another exciting and extremely busy year ahead.

**Jean Knight**  
**CHIEF EXECUTIVE OFFICER**



# Corporate Services



**Mrs Hanna Jolly**  
**Manager Corporate Services**

## Finance

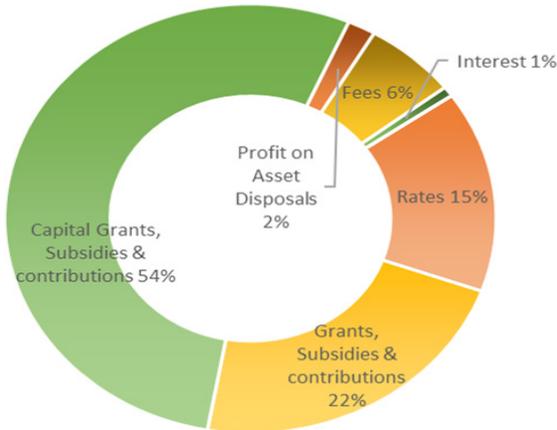
This financial year resulted in a surplus of \$5.58 million which was due to three main reasons. An early payment of Financial Assistance Grant Funding (FAGS) totalling \$3.7 million, unfinished projects carried forward and savings on items budgeted for in 2022-2023. All this surplus has been budgeted to be expended in the 2023-2024 financial year.

The following 2022-2023 revenue and expenditure are detailed in graphs showing by Nature and Type.

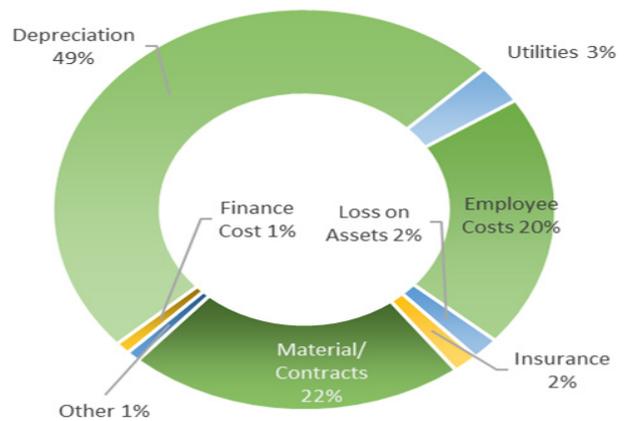
Graph 1 - Revenue

Graph 2 - Expenditure

Revenue by Nature and Type



Expenditure by Nature and Type



Rates	3,548,571
Operating Grants	
Subsidies and Contributions	5,205,892
Non-Operating Grants	
Subsidies and Contributions	12,538,476
Profit on Asset Disposals	429,896
Fees and Charges	1,430,206
Interest Earnings	173,908
Other Revenue	35

Employee Costs	2,461,829
Materials and Contracts	2,619,349
Utility Charges	383,328
Depreciation	5,929,265
Finance Costs	117,165
Insurance	197,032
Other Expenditure	106,051



# Corporate Services

## Reserve Accounts

The Shire has a total of \$4,398,920 cash backed reserves (see note 27 in the financial report for a breakdown of this amount). The Land & Building Reserve and Sewerage Scheme Reserve are holding the largest amounts currently. The Land & Buildings Reserve includes proceeds from the Bell St subdivision sales (offsets loan payments) and Shire house sales during 2022/2023. The Sewerage Scheme Reserve is to undertake further works as per the Sewer Master Plan.

## Loans and Borrowings

There were no new loans taken out during the year. Debt principal repaid during the year was a net \$304,000. Current outstanding loan principal at the end of the financial year is \$3,314,509 which is made up of four loans. These loans are for Dalwallinu Sewerage Scheme, Dalwallinu Discovery Centre, Dalwallinu Recreation Centre and Bell St Subdivision.

## Rates

The Shire raised a total of \$3,548,571 in Rates revenue and at the 30 June 2023 the amount of unpaid rates (including legal fees) was \$29,019 (0.82%).

## Interest

Interest earnings for the 2022-2023 financial year amounted to \$173,908 against a budget of \$30,737. Interest rates increased significantly during the 2022-23 financial year, resulting better return on Shire investments than anticipated at the budget stage. Management is always trying to ensure the highest interest rate possible, when reinvesting Shire funds.

## Grant Funding Received

Note 2(a) of the Financial Report provides the total grants received for operating and capital for the year 2022-2023. In addition to this note the following table provides a breakdown of the significant grants that the Shire received for the 2022-23 year.

Project	Funder/Program	Amount
Roads and General Purpose Funding	Federal Government (in \$3.7M advance for 2023/2024)	4,571,777
Road Maintenance	Main Roads WA	328,600
LRCI Program Phase 3 – Multi Purpose Early Learning Childhood Building	Local Roads and Community Infrastructure Program (LRCIP)	1,400,000
LRCI Program Phase 3 – Capital Footpath Works	Local Roads and Community Infrastructure Program (LRCIP)	119,820
Capital Road Works	Roads to Recovery Federal Government	808,525
Capital Road Works	Regional Road Group WA	576,396
Capital Road Works	Wheatbelt Secondary Freight Network – Main Roads	4,762,162
ESL Operational Funding	Department of Fire & Emergency Services (DFES)	4,871,573

## Community Grants and Support Provided

There were no payments under the Community Grant Scheme during 2022-2023 however Council approved three community grants during the year. This expenditure has been carried forward to 2023-2024. This support is available to the local groups and sporting clubs wishing to improve their facilities, equipment, and services.

## Other

I would like to formally thank Ally Bryant for covering my parental leave period and ensuring a smooth handover. I would also like to express my thanks to the Chief Executive Officer and all the Staff for their ongoing support during the year.

**Hanna Jolly**  
**MANAGER CORPORATE SERVICES**



# Works & Services



**Mr Marc Bennett**  
**Manager Works & Services**

## Road Construction

\$11.6M was invested in road preservation throughout the Shire of which \$576,396 was received from 'Regional Road Group', \$808,525 from 'Roads to Recovery', \$4,762,162 from the 'Wheatbelt Secondary Freight Network', \$4,871,573 from WSN, \$119,820 from LRCIP plus \$479,353 of Shire funds.

Projects included in 2022-2023 were:

### Wheatbelt Secondary Freight Network

- Bell Rd (SLK 2.47-8.68)
- Dalwallinu-Kalannie Rd (SLK 26.58-31.47)
- Dalwallinu-Kalannie Rd (SLK 17.00-23.58)
- Dalwallinu-Kalannie Rd (SLK 15.00-17.00)

### Regional Road Group

- Dalwallinu-Kalannie Rd (SLK 12.06-15.00)
- Pithara East Rd (SLK 10.86-14.86)

### Roads to Recovery

- Pithara West Rd (SLK6.00-11.93)
- Rabbit Proof Fence Rd (SLK44.85-46.85)
- Annetts Rd (SLK0.00-0.93)
- Colin Anderson Dr (SLK0.0-0.45)
- Rabbit Proof Fence Rd (SLK41.50-44.85)

### Shire Funded Projects

- Buntine Rock Access Rd
- Roberts Road

## Road Maintenance

	2022-2023	2021-2022	2020-2021
Road Maintenance	\$ 596,647	\$ 409,305	\$ 430,953
Rural Road Maintenance Grading	\$ 603,588	\$ 593,252	\$ 710,186
Culvert & Headwalls	\$ 47,733	\$ 15,126	\$ 13,839
Patching & Potholes	\$ 45,552	\$ 39,403	\$ 36,304
Town St Maintenance	\$ 229,008	\$ 173,097	\$ 197,271
Footpath Maintenance	\$ 34,326	\$ 28,373	\$ 30,010
Street Cleaning	\$ 59,725	\$ 58,517	\$ 52,371
Stormwater Drainage Maintenance	\$ 72,637	\$ 8,765	\$ 28,840
<b>Total</b>	<b>\$ 1,689,216</b>	<b>\$ 1,325,823</b>	<b>\$ 1,499,774</b>

## Parks and Gardens

\$466,666 was spent on the maintenance of the Shire's parks, ovals and reserves.

## Stormwater Catchment

Road Upgrades were undertaken on Annetts Rd, Dalwallinu with the addition of a stormwater catchment dam. It is proposed that we will harvest the stormwater that is captured in the dam and use it for the town oval.



# Works & Services

## Works Requests

Works & Services			
	2022-2023	2021-2022	2020-2021
Parks & Gardens	16	8	18
Engineering (Roads,Verges)	42	80	58
Signage	0	3	0
Sewerage	96	60	59
Drains/Culverts	0	0	0
Footpaths	0	1	0
Building maintenance	391	436	341
<b>Total</b>	<b>545</b>	<b>588</b>	<b>476</b>

## Staff Changes

### Appointments

Christian Knight  
Lex Pronk  
Darren Streets  
Jonathin Bowden  
Glenn Merrett

### Resignations/Terminations

Kyle Harris  
Glenn Merrett  
Ted Richards

**Marc Bennett**

**MANAGER WORKS & SERVICES**



# Planning & Development Services



**Mr Doug Burke**  
**Manager Planning & Development Services**

The determination of any applications for land use development within the local government area is the responsibility of the Shire under the Planning and Development Act 2005. The Western Australia Planning Commission has the authority to approve subdivisions.

The Minister of the Department of Planning, Lands and Heritage gives consent to any proposal to amend the local planning scheme on the advice of the Western Australia Planning Commission. Guiding land use and development in the Dalwallinu local government area is the Shire of Dalwallinu Local Planning Scheme No 2 and a number of subsidiary local planning policies.

Policy No 1 Offensive Uses  
Policy No 2 Fences Amended  
Policy No 3 East Pithara Road

Policy No 4 Stables  
Policy No 7 Verandas Over Footpaths Policy  
No 8 Sea Containers

## Land Use & Development Application 2022-2023

Type of Activity	2022-2023	2021-2022	2020-2021
Planning Applications	11	15	15
Monetary Value	\$2,658.7K	\$4,944K	\$3,258K
Subdivisions	6	4	3
Scheme Amendments	0	2	1

## Building Services

All building works other than exempted works require a building permit to be in force before construction takes place. The *Building Act 2011* empowers the local government to issue permits when satisfied that the proposed building work will comply with the National Construction Codes and any requisite provisions relating to State and local planning policy.

## Types of Building Application

Type of Activity	2022-2023	2021-2022	2020-2021
Dwelling	7	13	13
Buildings ancillary to dwellings	16	17	9
Commercial	1	11	5
Industrial	7	1	5
Total Applications	31	42	32
Monetary value of all applications	\$8,406.6K	\$7,099.5K	\$7,243.6K

**Doug Burke**  
**MANAGER PLANNING & DEVELOPMENT SERVICES**



# Aquatic Centre



**Mr Kim Johnson**  
**Aquatic Centre Manager**

The Dalwallinu Aquatic Centre enjoyed its 24th season in 2022-2023 and here are a few highlights from the season.

The Aquatic Centre attracted over 10,000 guests this season (10,047) I believe this is the first time over 10,000.

The Swim School had over 100 students enrolled over the two terms of swimming lessons.

We had eight ladies successfully complete the beginners swimming classes and can now swim the length of the pool. This was achieved by a grant from the Royal Life Saving Society of WA.



Another successful Pool Party for the 8 to 15 year old children with music supplied by local DJ WheatBeats.

A third casual position created in the Swim School with Cate joining the team and teaching our precious little ones their first swimming lessons. A big thank you to Sam and Jade for their continued excellence in teaching our school age children.

We held our second annual Easter Party. It looked like we attracted nearly all of Dalwallinu's zero to seven year old children and their parents, a great fun day was had by all.



We are looking forward to another successful season continuing with the popular programs and events for the people of Dalwallinu to be entertained and participate in aquatic activities.

**Kim Johnson**  
**DALWALLINU AQUATIC CENTRE**



# Bushfire Control Report



**Mr Aaron Mills**  
**Chief Bushfire Control Officer**

There were 12 Reported Fires during the July 2022 to June 2023 Bushfire season.

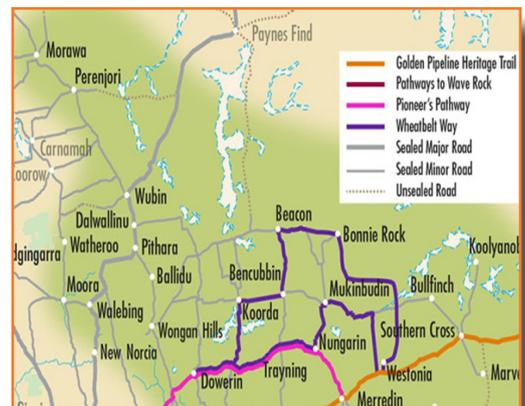
- 5 x Header Fires (Only 1 header was lost, this fire resulted in about 400ha being burnt)
- 1 x Bailer Fire
- 2 x Lightning Strikes
- 1 x Wheel Bearing on Truck
- 3 x Unknown

Our crews attended 3 major fires in our neighbouring shires. 2 of those fires involved Headers and they were both lost to the fire.

I would like to thank the FCO's, volunteers and businesses who have given up their time to help keep our community safe.

We had a good turnout of people attending Bushfire training this year. We encourage all volunteers to keep up to date with their training to ensure everyone's safety on the fire ground.

**Aaron Mills**  
**CHIEF BUSHFIRE CONTROL OFFICER**



# Freedom of Information



Section 96 of the FOI *Freedom of Information Act* requires local governments to publish an Information Statement.

In summary, the Shire of Dalwallinu's statement indicates that the Shire of Dalwallinu is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

The Shire of Dalwallinu maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegations, Financial Statements and Electoral Rolls.

These documents can be inspected free of charge at the Shire Administration Centre, 58 Johnston Street, Dalwallinu, during office hours.

*No Freedom of Information requests were received in 2022-2023.*



## Register of Minor Complaints



Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

1. The number of complaints recorded in the register of complaints;
2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2022-2023.



# Objectives & Achievements

## 2023-2024

The Council, in its 2022-2023 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
Arthur St, Wubin	Installation of Playground Equipment (subject to grant approval)	June 2023	Funding Delay – June 2024
Bell Street	Completion of a 4x2 Executive residence on Lot 2 Bell St	June 2023	Ongoing
Dalwallinu Aquatic Centre	Installation of Shade Sails over Toddler Pool (subject to grant approval)	October 2022	Funding Delay – June 2024
Dalwallinu Caravan Park	Repairs to Ablution facility (subject to grant approval)	April 2023	Project cancelled
Dalwallinu Cemetery	Installation of Ablution Facility (subject to grant approval)	June 2023	Funding Delay – June 2024
Dalwallinu Recreation Centre	Upgrade to Cricket Pitch (subject to grant approval)	October 2022	Funding Delay – June 2024
Dalwallinu Recreation Centre	Installation of Solar Battery System (subject to grant approval)	October 2022	Project cancelled
Dalwallinu Recreation Centre	Installation of Shade Shelters at Bowling Club	December 2022	Postponed to 2023-2024
Entry Statements	Upgrade of Entry Statements in Kalannie	June 2023	Postponed to 2023-2024
Footpaths	Construction of footpaths in Dalwallinu and Kalannie	December 2022	Completed
Great Northway Hwy, Wubin	Installation of Traffic Control Equipment (subject to grant approval)	June 2023	Project cancelled
Shire Employee Housing	Installation of Solar Panels, Air Conditioning and Shower upgrades	December 2022	Completed
Shire Other Housing	Shower & Bathroom Upgrades, Fencing	December 2022	Completed
Johnston St, Dalwallinu	Replacement of Gazebo at Tourist Parking Bay (subject to grant approval)	December 2022	Funding Delay – June 2024
Kalannie Sports Pavilion	Installation of Electronic Scoreboard (subject to grant approval)	June 2023	Completed
McNeill Street	Acquisition of Lot 255 (if required) for proposed Multi Purpose early learning Centre	June 2023	Ongoing



# Objectives & Achievements

## 2023-2024

The Council, in its 2022-2023 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
McNeill Street	Construction of Multi Purpose Early Childhood Learning Centre	June 2023	Completed
McNeill Street	Landscaping of Multi Purpose Early Childhood Learning Centre (subject to grant approval)	June 2023	Completed
Myer Street	Acquisition of Old Fire Station Land	June 2023	Ongoing
Sewerage Ponds	Extension/Upgrade of Sewerage Ponds	June 2023	Completed
Shire Admin Centre	Replacement Flooring in Shire foyer	November 2022	Project cancelled
Shire Admin Centre	Server and Software Upgrade	June 2023	Completed
Shire Standpipes	Upgrade to Standpipe Controllers	December 2022	Completed
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2023	Completed
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2022	Completed



# Objectives

## 2023-2024

The Council, in its 2023-2024 Annual Budget, proposes to undertake and achieve the following major projects:

Name	Planned Works	Completion Date
Anderson Way 11B, Dalwallinu	Replace floor coverings	31 October 2023
Annetts Rd 68, Dalwallinu	Construction of 2x1 Modular Unit at rear of lot (Funded by DFES)	30 June 2024
Annetts Rd 68, Dalwallinu	Bathroom Upgrade	31 March 2024
Arthur St Lot 42-43, Wubin	Purchase of Land	30 June 2024
Bell Street 3, Dalwallinu	Completion of Executive Residence	31 March 2024
Burtons Corner, Dalwallinu	Sculpture	31 March 2024
Dalwallinu	Upgrade to Playground	30 June 2024
Dalwallinu	New Gazebo to Tourism Car Park	31 December 2023
Dalwallinu	Installation of Dual Use Footpaths	31 January 2024
Dalwallinu/ Kalannie	Purchase of LED lighting Towers, Generators, Visual Message Trailer	30 November 2023
Dalwallinu Aquatic Centre	Install Shade Sails	31 March 2024
Dalwallinu Cemetery	Construction of Ablution Facility	30 June 2024
Dalwallinu Medical Centre	Replace floor coverings	31 March 2024
Dalwallinu Recreation Centre	Construction of new Gardeners Shed	31 March 2024
Dalwallinu Recreation Centre	Construction of Hockey Pavilion	30 April 2024
Dalwallinu Recreation Centre	Wall Mounted TV	31 August 2023
Dalwallinu Sports Club	Installation of Shade Structures at Bowling Greens	30 November 2023
Dalwallinu Town Hall	Removal of flooring and replace with concrete, internal painting	31 December 2023
Early Childhood Learning Centre	Landscaping	30 September 2023



# Objectives

## 2023-2024

The Council, in its 2023-2024 Annual Budget, proposes to undertake and achieve the following major projects:

Name	Planned Works	Completion Date
EV Charging Station	Upgrade to Power Supply & Installation of EV Station	30 September 2023
Kalannie CRC Building	Mural on Front Wall	30 June 2024
Kalannie Sports Pavilion	Replace floor coverings and plumbing upgrades	30 November 2023
Kalannie Sports Pavilion	Upgrade to drainage and sealing of car park area	28 February 2024
Kalannie	Installation of Entry Statements	30 June 2024
Kalannie	Installation of Memorial Wall	28 February 2024
Kalannie	Installation of 2 Water Tanks	30 May 2024
McNeill St Lot 255	Purchase of Land from Department of Planning, Lands & Heritage for ELC	30 June 2024
Myers St Lot 52, Dalwallinu	Purchase of Old Fire Station Land	30 June 2024
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2023
Rayner St 13, Dalwallinu	Refurbishment of Unit	31 October 2023
Roberts Rd, Dalwallinu	Installation of 2 Water Tanks	30 May 2024
Road Construction	Ongoing upgrade and renewal works across the Shire	30 June 2023
Salmon Gum Place 1, Dalwallinu	New Hot Water System	30 September 2023
Sewerage Ponds, Dalwallinu	Relace Filtration System	31 May 2024
Shire Admin Centre	Replace foyer flooring	30 June 2024
Wubin Sports Pavilion	Replace carpet	31 October 2023
Wubin	Upgrade to Playground	30 June 2024
Wubin	Installation of RV Dump Point	30 November 2023



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.1: Enhanced And Expanded Medical And Other Appropriate Health Services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.1.1 Advocate for additional medical services e.g Dental, physio	Nil	N/A	No advocacy undertaken for additional services in 2022-2023
1.1.2 Advocate and promote an integrated public and Community Health Programme	Nil	N/A	No advocacy undertaken for community health programme in 2022/2023
1.1.3 Investigate improved service delivery model	Advertised the Dalwallinu Medical Centre for private lease	Yes	Dalwallinu Medical Centre leased to Dr O Onikola for three years until October 2023.
1.1.4 Advocate for improvements to and extension in the availability of ‘in-home care and support services’	Nil	N/A	No progress on this outcome
1.1.5 Support regular provision of locum medical services	Nil	N/A	Medical Services not the Shire’s responsibility
<b>Outcome 1.2: Enhanced quality of public amenities and all Shire facilities</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.2.1 Improve the cleaning services of public amenities and all Shire facilities	Cleaning contract was put out to tender.	Yes	No action required.
1.2.2 Improve lighting and universal access requirements in public places	Additional solar street lighting installed in Johnston Street.	Yes	Banner poles with solar lighting installed.
1.2.3 Promote greater usage of facilities for conferences and workshops	Marketing package developed for the Dalwallinu Recreation Centre	Yes	No progress on this outcome.



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.3: Improved technology and electronic communication</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.3.1 Lobby State and Federal departments to improve mobile phone coverage	Lobbying continued for improved communication	Yes	No progress on this outcome. Field Solutions Group successful with application to install 3 towers in the Shire
1.3.2 Lobby for better access and capability to National Broadband Network	Nil	N/A	Nil
1.3.3 Support continued provision of public services such as Community Resource Centres	Provision of building at nil rental	Yes	Lease with Dalwallinu CRC expires 30 November 2028.
1.3.4 Encourage and support private enterprise solutions to improve communications	Shire representatives are members of Innovation Central Midlands Inc	Yes	CMI Inc has gone into recess.
<b>Outcome 1.4: Improved youth activities and services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.4.1 Improve ambiance and management of Recreation Centres	Council agreed to fund the upgrade to the Dalwallinu Recreation Centre after being unsuccessful with grant funding. Tender for upgrade was awarded early 2018. Project completed.	Yes	Completed
1.4.2 Enhance connections between DDHS and Shire Officers	Nil	N/A	Nil



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.4: Improved youth activities and services</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.4.3 Enhance youth engagement and utilisation of recreation services	Provision of school holiday youth activities	Yes	School holiday programmes are well supported.
1.4.4 Engage with Early Learning Centre to investigate funding options, case studies for potential upgrades/extensions	Dalwallinu ELC is now being run by REED	No	New Multi Purpose Early Childhood Learning Centre completed. Co-location of Day care, Dalwallinu Playgroup and Dalwallinu Toy Library.
<b>Outcome 1.5: Protected heritage areas and buildings</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.5.1 Continue to maintain a municipal heritage register	Municipal Register maintained	Yes	Ongoing
1.5.2 Investigate funding options for heritage listed assets	Nil	N/A	Nil
<b>Outcome 1.6: Enhanced community meeting areas in each town</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.6.1 Redevelop townsites main streets	Continue to enhance streetscapes in towns	Yes	Planned projects for 2022-2023 all completed
1.6.2 Support entities such as Mens Shed	Nil	N/A	No progress on this outcome
<b>Outcome 1.7: Improved and enhanced playground areas</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.7.1 Improve public amenities in playground areas	Nil	N/A	Nil action required in this area.
1.7.2 Provide appropriate shade structures in playgrounds	Nil	N/A	Nil action required in this area.



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 1 – Community (Social)</b>			
<b>Outcome 1.8: Rejuvenated and enhanced recreation precinct and Dalwallinu Recreation Centre</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
1.8.1 Develop vibrant community hub space within the Dalwallinu recreation precinct	Completed in 2018-2019	Yes	Completed
1.8.2 Provide improved landscape and links with the amenity of recreational spaces and sporting facilities	As Above	Yes	As Above
1.8.3 Promote rejuvenated modern conference and function capabilities to regional users	Marketing package developed for the Dalwallinu Recreation Centre	Yes	Nil



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 2 – Sustainable Living (Economic)</b>			
<b>Outcome 2.1: A growing Shire population</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.1.1 Improve and encourage additional accommodation for single workers and families	Council proposes to subdivide 1 Wasley Street for future employee accommodation	Yes	No progress on this outcome. Council is considering further residential subdivision on land in Wasley Street. Process is currently with State Govt.
2.1.2 Examine population growth targets and impact on capacity of existing essential services	Nil	N/A	No progress on this outcome
2.1.3 Update the Rural Repopulation Plan	Nil	N/A	No progress on this outcome
2.1.4 Promote decentralised development	Nil	N/A	No progress on this outcome
<b>Outcome 2.2: Additional business development in the commercial and industrial sectors</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.2.1 Advocate for additional commercial businesses to set up in towns	Three lots re-zoned to commercial in McNeill Street.	Yes	Marketing of the vacant lots in McNeill St and Deacon St have been ongoing.
2.2.2 Continue to promote local employment opportunities through website	All Shire vacancies are advertised on the Shire website	Yes	Ongoing
2.2.3 Investigate options for a new industrial area for heavy industries	Compile data to show demand. All lots have now been sold.	N/A	DevelopmentWA have approved the extension of the LIA. Expected delivery date 2023-2024.
2.2.4 Develop and promote strategy for business development in Shire towns	Shire Business Attraction brochure completed and distributed	No	More marketing to be undertaken once land becomes available.



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 2 – Sustainable Living (Economic)</b>			
<b>Outcome 2.3: Promote tourism and associated business in the are</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.3.1 Utilise websites to maximise promotion of the Shire	Shire website is up to date at all times with tourist information	Yes	Ongoing
2.3.2 Maintain partnerships with tourism groups	Partnerships with Wildflower Country, Discover Golden Horizons, Australia’s Golden Outback	Yes	Ongoing
2.3.3 Develop partnerships to enhance & maintain/ rotate DDC educational displays	Nil	N/A	Little interest with people wanting to display at the DDC
2.3.4 Promote iconic landmarks – Rabbit Proof Fence and Dalgary Track	Nil	N/A	No progress on this outcome
<b>Outcome 2.2: Additional business development in the commercial and industrial sectors</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
2.4.1 Improve and build additional accommodation for aged persons	Nil	N/A	Continue to finalise the purchase of Old Fire Station for future aged accommodation. Being held up by DFES.
2.4.2 Advocate for existing UCL to be released for development	Negotiate with State Government to purchase Reserves.	Yes	Continued follow up of proposals submitted to Department, Planning Lands and Heritage
2.4.3 Encourage a variety of housing types are available	Nil	Yes	Bell St subdivision has seen a variety of housing options.
2.4.4 Investigate potential joint venture arrangements for increased accommodation	Nil	N/A	No progress on this outcome



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

Goal 2 – Sustainable Living (Economic)			
Outcome 2.5: Improved drainage of stormwater in towns			
Outcomes	Shire Activity/Action	Did we meet the outcome?	Comment
2.5.1 Advocate for culvert size increases across Great Northern Highway (Wubin)	Lobbied Main Roads WA	Yes	Lobbying to continue
2.5.2 Instigate improved maintenance of current drainage system	Continue with upgrades of sewerage system	Yes	No further sewer upgrades this year.
2.5.3 Increase capture and utilisation of storm water	Designs have been prepared. Need more work on location of proposed dam	Ongoing	New stormwater dam was constructed on Annetts Road.
Outcome 2.6: Improved road network			
Outcomes	Shire Activity/Action	Did we meet the outcome?	Comment
2.6.1 Ensure Restricted Access Vehicle (RAV) Network is fit for purpose to service agricultural transport needs	Nil	N/A	No progress on this outcome
2.6.2 Continue programme of road maintenance and reconstruction to meet asset renewal standards	Planned roadworks completed	Yes	Ongoing road maintenance and construction planned
2.6.3 Monitor annual freight task on Shire roads and lobby for sufficient funding	Nil	N/A	Successful with funding from WFSN for upgrades to Bell Rd and Dalwallinu-Kalannie Rd
2.6.4 Progress towards all Class A roads being 8 metres in width	When new Class A roads are planned for construction these are to 8m width	Yes	Ongoing



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

Goal 2 – Sustainable Living (Economic)			
Outcome 2.7: Improved productivity and profitability of agriculture			
Outcomes	Shire Activity/Action	Did we meet the outcome?	Comment
2.7.1 Maintain the relationship with local Liebe Group	Continue with support	Yes	Continued with support of the Liebe Group with a financial contribution
2.7.2 Facilitate vermin and weed control activities where the need arises	Undertook verge spraying	Yes	Nil



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 3 - Environment</b>			
<b>Outcome 3.1 Reduced feral animal population in the Shire</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.1.1 Continue to work with local farmers to reduce the Corella population	Corella Culls were held in Dalwallinu and Kalannie with varying success	Yes	Fortnightly culling from November – April in addition to annual February weekend cull
3.1.2 Continue support for Central Wheatbelt Biosecurity Association Inc	Continue to support as and when required.	N/A	Nil
<b>Outcome 3.2 Reduced litter and improved ambiance of streetscapes</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.2.1 Expand litter maintenance works in the town sites	Nil	N/A	Nil
3.2.2 Encourage volunteer programs to assist with litter control	Nil	N/A	No progress on this outcome
3.2.3 Provide appropriate awards & prizes for excellence in tidy streets	Nil	N/A	No progress on this outcome
<b>Outcome 3.3 Improved weed control in the Shire</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.3.1 Maintain weed management programs in the Shire	Nil	N/A	Nil
<b>Outcome 3.4 Enhanced rehabilitation of reserves</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
3.4.1 Expand gravel pit rehabilitation program	Nil	N/A	Nil



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

Goal 3 - Environment			
Outcome 3.5 Expanded recycling services			
Outcomes	Shire Activity/Action	Did we meet the outcome?	Comment
3.5.1 Promote greater use of DrumMuster	No longer conducted by the Shire	N/A	Nil
3.5.2 Education program on what to put in recycle bins	Regular advertising on Facebook to educate on recyclable items	Yes	Ongoing



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 4 – Civic Leadership (Governance)</b>			
<b>Outcome 4.1 Improved communication/consultation across all towns with a variety of methods</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.1.1 Continue to engage the community in decision making and a shared responsibility to achieve our goals	Continued to liaise with the community in line with Councils Communication Plan and Community Engagement Plan Monthly newsletter well received Email database established	Yes	Continue to use the plans to engage the community
4.1.2 Review the Strategic Community Plan regularly through community engagement to ensure it represents the community's interests	Commenced review of the Strategic Community Plan and Corporate Business Plan in early 2020	Yes	SCP and CBP have been combined and is now called "Council Plan". Waiting on final regulations.
<b>Outcome 4.2 Improved flexibility in and provision of customer service</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.2.1 Promote the alternative for payment options	Nil	N/A	Nil
4.2.2 Review staff work ethics and promote best practice customer service	Continued to promote the Customer Service Charter	Yes	All staff aware of Customer Service Charter
4.2.3 Monitor and develop response time to customer issues	As per Customer Service Charter	Yes	All staff aware of customer response times



# Score Card

## 2022-2023

### Strategic Community Plan 2017-2027 – Score Card 2022-2023

<b>Goal 4 – Civic Leadership (Governance)</b>			
<b>Outcome 4.3 Improved emergency planning and response</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.3.1 Improve the coordination of emergency planning via the Local Emergency Management Committee	Quarterly meetings held	Yes	Nil
4.3.2 Encourage volunteers to work with emergency service providers	Nil	N/A	Nil
4.3.3 Advocate support for local emergency services	Council supports emergency services as and when required	Yes	Nil
4.3.4 Maintain and enhance support for Bush Fire Brigades and volunteers	The Shire administers the ESL for the bush fire brigades	Yes	Nil
<b>Outcome 4.4 Strategic alliances to best serve Dalwallinu</b>			
<b>Outcomes</b>	<b>Shire Activity/Action</b>	<b>Did we meet the outcome?</b>	<b>Comment</b>
4.4.1 Develop regional projects with adjoining shires in the Mid West and Wheatbelt	Dalwallinu is part of Innovation Central Midland Inc with the Shires of Moora and Wongan Ballidu to deliver regional projects	Yes	ICMI has ceased to exist. No further commitments
4.4.2 Provide services to other Shires e.g conference facilities	Nil	N/A	No progress on this outcome
4.4.3 Promote advantages of decentralised governance	Nil	N/A	No progress on this outcome
4.4.4 Lobby the State Government to highlight the current community of interest services and funded by the Shire, and the strategic National Highway location of the town of Dalwallinu	Nil	N/A	No progress on this outcome
4.4.5 Strive to ensure 'best practice' local governance is maintained	Continue to ensure best practice	Yes	Nil



# Citizenship Ceremonies 2022-2023

The Shire conducted three (3) citizenship ceremonies throughout 2022 - 2023.

Date of Ceremony	Phillipines	UK	Republic of Ireland	Zimbabwe	Eritrea	Totals
23/08/2022		1	1			2
26/01/2023	1					1
27/06/2023		1		2	1	4
Total	1	2	1	2	1	7

In August 2022 the Shire conducted a Citizenship Ceremony for Ms Olivia Martin and Mrs Kirsten McKay. The Shire President Keith Carter presided at the ceremony. This was attended by family and friends of both recipients. The Shire hosted a small afternoon tea after the ceremony



*Kirsten McKay, Shire President Keith Carter and Olivia Martin*

On 27 June 2023 we welcomed Mr Raymond de Beer, Mrs Rosaleen de Beer, Calum de Beer and Mrs Salwa Nuru to the Australian Community. This ceremony was attended by Melissa Price MP who was on hand to congratulate the new citizens.

During the ceremonies all recipients are presented with mementos of Dalwallinu from the Shire and are provided with an afternoon tea to celebrate.

*Shire President Keith Carter, Melissa Price MP, Miss Sandra Hany, Mr Adam Hussein and Mrs Salwa Nuru*



Mrs Carol Armstrong chose Australia Day 2023 to receive Citizenship. The service was held after the Australia Day breakfast at the Dalwallinu Aquatic Centre and was attended by approximately 100 people. Mrs Armstrong was presented with her Citizenship by Shire President Keith Carter who warmly welcomed Carol to the Australia and Dalwallinu community. Her husband and children were in attendance to witness this occasion.



*Carol Armstrong and family after the Ceremony*



*Melissa Price MP, Mr Raymond de Beer, Calum de Beer and Mrs Rosie de Beer*



# Competition Policy



## Competition Reform

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislation review and structural reform.

Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

## Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a user-pays income of over \$200,000, unless it can be shown it is not in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest.

This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case.

If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year.

As the Shire of Dalwallinu does not have any 'Significant Business Activities' with an annual user-pays income exceeding \$200,000 pa this negates further action or reporting obligation.

## Legislation Review

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

There are specific reporting requirements which must be included in the Annual Report, including:

*A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations;*

In 2020, Council reviewed all Local Laws.

## Structural Reform

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.



# Disability Access and Inclusion



The Shire of Dalwallinu is committed to facilitate the inclusion of people with disability through the improvement of access to its information, services, events and facilities.

In working towards this goal the Shire of Dalwallinu has worked progressively towards achieving the desired results in the key outcomes.

Our success includes:

DAIP available on our website;

- Confirmed our facilities meet the standard required;
- Improved Shire of Dalwallinu staff understanding of how to assist the public to obtain information in other formats; and
- Ongoing community consultation with key stakeholders to guide access and inclusion improvements.



# Record Keeping Plan Report 2022 - 2023

Consistent with the provisions of the *State Records Act 2000*, the Shire of Dalwallinu on 24 March 2020 adopted an approved 'Recordkeeping Plan' and satisfied the compliance requirements of the Act, and has provided sufficient and appropriate training for the staff in this responsibility having had the Chief Executive Officer approve the Operational Procedures Manual for this training.

## Purposes

The purpose of this Recordkeeping Plan (RKP) is to set out the minimum requirements as to which records are to be created by the Shire of Dalwallinu and how it is to keep its records. Recordkeeping Plans are to provide an accurate reflection of the recordkeeping program within the organisation, including information regarding the organisation's recordkeeping system(s), policies, disposal arrangements, practices and processes. The RKP is the primary means of providing evidence of compliance with the Act.

## Objectives

The objectives of the Shire of Dalwallinu Recordkeeping Plan are to ensure:

- Compliance with Section 19 of the *State Records Act 2000*;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and
- Protection and preservation of the Local Government's records.

## Performance Indicators

Under Section 6.2 of the Shire of Dalwallinu's Recordkeeping Plan, Performance Indicators, as listed below, were tested successfully with less than 10% error rate being recorded:

- An annual test to retrieve documentation with a random choice;
- Selection of twenty items with an error rate less than 10% being acceptable.
- State records commission standard 2: Principal 6

## Record Keeping Training Program

This Shire employs one full time Customer Service Officer, who has been trained to be proficient in all aspects of Records Keeping in relation to the software Council has in place with Synergy Soft. The Records Officer also provide training to other staff in relation to the requirements of the Records Keeping Plan.

## Review of the efficiency and effectiveness of the record keeping training program

A briefing session for all staff on the requirements of the RKP and their responsibilities is conducted regularly. The Shire of Dalwallinu's induction program addresses employees' roles and responsibilities in regard to their compliance with the Record Keeping Plan (RKP).

Each new employee is presented with a comprehensive Induction Manual which includes the requirements of the RKP. The Records Officer also provides – brief overview of the practical application of the plan.

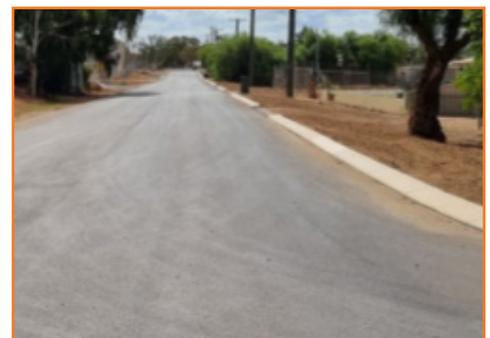


# Events and Programs

*Annetts Road Reconstruction*



*Garland Street, Reconstruction*



*McNeill Street - new microseal trial*



# Events and Programs

*Dalwallinu Recreation Centre - Oval Renovations*



*New footpaths - Johnston Street*

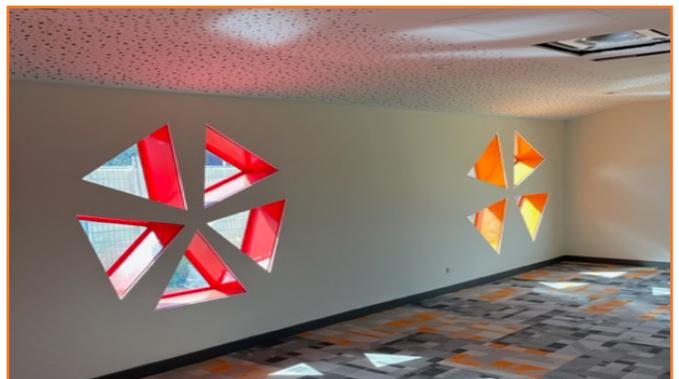


*New footpaths - James Street*



# Events and Programs

## Multi Purpose Childhood Early Learning Centre



# Events and Programs

*Sewer Pond Extension*



*Asset Inspections*



*Peterson Road - Culverts*



*Kalannie Totem Poles*



# Events and Programs



## Australia Day Community Citizens of the Year 2023

### Active Community Citizen of the Year Mr Jimwell Cruz

Jimwell Cruz is an avid organiser of community events, in particular the Dally Sportsfest 2019 - 2022. This event has brought a basketball and volleyball tournament back to the local community and along with it, greater integration of the Australian and Filipino local communities under the banner of fitness and fun.

Unfortunately, Jim's efforts go mostly unnoticed. Luckily he is driven by a desire to bring the community together.

We congratulate Jimwell on his award.



*Shire President Keith Carter congratulating -Mr Jimwell Cruz - Active Community Citizen of the Year 2023*

### Youth Active Community Citizen of the Year Ms Angel Cosape



*Miss Angel Cosape - Active Young Community Citizen of the Year 2023*

Angel Cosape enrolled at Dalwallinu District High School in 2018 and through perseverance and dedication overcame the many obstacles that being a new Australian in a regional centre brings. She completed her Year 10 studies with her career ambition of becoming a Registered Nurse. Angel wanted to be able to give back to rural communities and she decided to stay in Dalwallinu and complete her Year 11 and 12 studies online via SIDE with the support of the DDHS staff.

Angel enrolled in Certificate IV Preparation for Health and Nursing Studies through Central Regional TAFE. Angel's study program also included Workplace Learning which gave her the opportunity to work one day a week at the Dalwallinu Regional Hospital over a two-year period.

Angel's respectful and courteous manner with staff and residents was acknowledged by the Health Services Manager on completion. Angel consistently demonstrates motivation, initiative and ambition which has resulted in her being nominated for the Vocational Dux of 2022 for the upcoming Year 12 Graduation Ceremony being held in Perth.

Angel's success is an example to not only our students, but also the wider community, that you can achieve and aspire to be anything you want to be and you do not need to go to Perth to achieve this.



# Events and Programs



## Australia Day Community Citizens of the Year 2023

### Senior Active Community Citizen of the Year Mrs Irene Mills AO, SSOJ

Irene has given many years of service to the Shire of Dalwallinu across numerous fields of endeavour, notably in health and aged care. Aside from her many achievements within health Irene was for many years the Chair of the Dalwallinu Community Resource Centre, was involved in Junior Farmers Association and later as an adult advisor to Junior Farmers and schoolchildren.

She was active within various sporting groups and as an entrant and judge at the Dalwallinu and Moora Agricultural shows. Irene has made many more contributions to community life than can be listed here. She continues to be active in the promotion of opportunities and equity of services within Dalwallinu and all rural communities and should be commended for her tireless efforts.

Irene was awarded an Order of Australia medal in 1996 for her services to health in rural communities. She was made a life member of the St John Ambulance Association and in 1998 was awarded an Officer Serving Sister medal (Oss.J). In 2001 Irene was named West Australian Volunteer of the Year by the National Health and Medical Research Council.



Mrs Irene Mills AO, SSOJ

### Community Group or Event of the Year Shire of Dalwallinu & Lions Club of Dalwallinu

The Shire and the Lions Club of Dalwallinu have demonstrated active citizenship through the provision of a free annual event for all ages that provides entertainment and a sense of community in our small rural Shire. Whilst Dalwallinu is a vibrant Shire, the distance from the metropolitan area and larger regional centres means that local events to bring the community together and provide recreation are very important to the community's sense of liveability.

The event provides economic benefit for local businesses who open their stores throughout the event; the only night in the Shire that has late night trading, and provides an opportunity for small traders to hold stalls at which they can sell their goods with no commission charged. The majority of goods and services commissioned to hold the event are locally purchased, adding to the economic benefit for local suppliers.

The street party attracts attendees and traders from throughout the Shire of Dalwallinu and surrounding Wheatbelt Shires and has grown in number of attendees every year since its inception. Last year in excess of 300 people attended, and is recognised across the Wildflower Country and Australia's Golden Outback regional calendars of events.



Members of the Lions Club of Dalwallinu receiving their Award



# Events and Programs

## Rural Health West Wheatbelt Medial Student Immersion Program 2023

In 2023 the Shire participated for the first time in the Wheatbelt Medical Student Immersion Program. This program is run annually in coordination with many other Shires throughout Western Australia. It aims to introduce medical students to the country to encourage them to consider rural work after graduation.

This visit would not have been possible without the very generous host families agreeing to open their homes to the students and we would like to thank all of our hosts for this inaugural student visit. They were Gary and Kerry Butcher, Karen and Greg McNeill, Steve and Lee Anne Carter, Irene Mills, Diane and Jeff Cream, Charles and Gwen Hyde, Harry and Jane Hyde and Judy Flynn.

Gary Butcher was not only a host but he also agreed to be the bus driver for the visit. From the comments of the students this was a very popular choice and they appeared to have built a lovely rapport.



2023 Students with bus driver Gary Butcher



Anzac Day 2023



# Events and Programs

## 2022 Shire of Dalwallinu and Lions Club of Dalwallinu Street Party



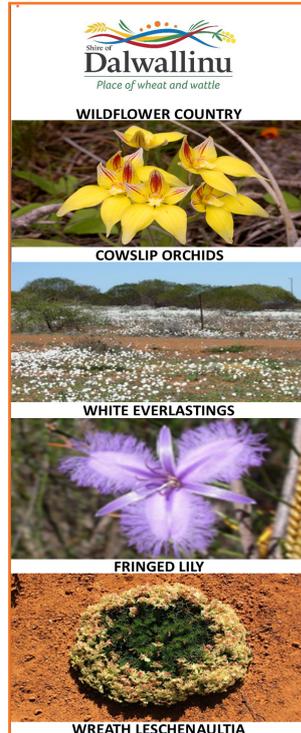
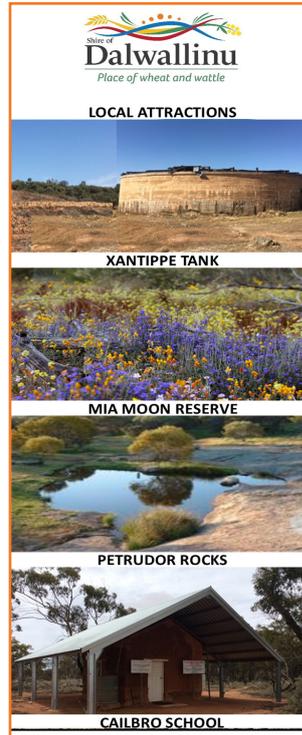
# Events and Programs

## Retro Bingo Fundraiser



# Events and Programs

## New Street Banners



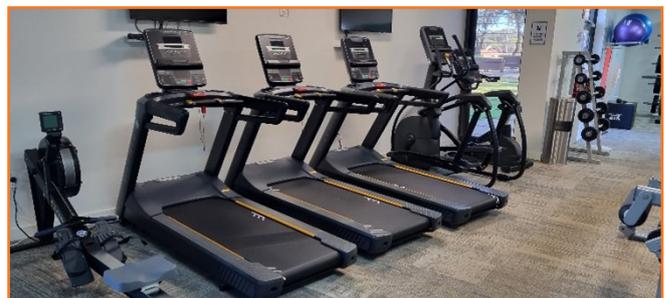
## New Gym Equipment



### Merrikah's Collard's Inspirational Banner

"The inspiration behind my piece of work was by using the sunset colours in the background, it would make the other objects stand out (tractor, water tank and windmill).

With Dalwallinu being so wheat/crop based, I thought it was important to make these farming objects stand out."



# Staff Recognition & Awards

## Local Government Distinguished Officer Award 2022 - Jean Knight

Chief Executive Officer Jean Knight was presented with the Local Government Distinguished Officer Award at the 2022 West Australian Local Government Association (WALGA) State Conference in Perth.

This Award is presented for Outstanding Contributions by Officers of Member Local Government or Employees of WALGA to the Local Government Sector.

To be eligible you must be an officer employed by a Local Government or an employee of WALGA. The award is presented in recognition of outstanding contributions to the Local Government Sector and to persons who have demonstrated leadership and outstanding achievements in the advancement of the Local Government sector.

The Council and staff congratulate Jean on this outstanding achievement which is a fitting reward for all the dedication and hard work that she has shown over her twenty two years in Local Government and more particularly for the work she has done as Chief Executive Officer for the Shire of Dalwallinu since 2016.



## Merit Award 2022 - Councillor Steven Carter



Deputy Shire President Cr Steven Carter was presented with the Merit Award at the 2022 West Australian Local Government Association (WALGA) State Conference in Perth.

This Award is presented for Notable contributions to WALGA, Local Government and/or the Local Government Sector.

To be eligible you must be a President or Mayor, a State Councillor, an Elected Member, an employee of WALGA or a member Local Government or a Government Agency.

It is presented in recognition of notable contributions to WALGA, Local Government and/or the Local Government sector or for distinguished service and commitment to the Community. Cr Carter was elected to the Shire of Dalwallinu Council in 2007 and has served as Shire President and twice as Deputy Shire President.

The Council and staff congratulate Cr Carter on receiving this Merit Award as fitting recognition for his long and loyal service to the Shire of Dalwallinu and it's residents.



# Staff Recognition & Awards

## 10 Years Service to the Shire of Dalwallinu - Glenn Jones



Glenn Jones commenced work at the Shire of Dalwallinu on 31 October 2012 as a full-time truck driver / plant operator. Glenn has been described as a good machinery operator, with an excellent can-do attitude who is always willing to step up and get the job done. Well done Glenn.

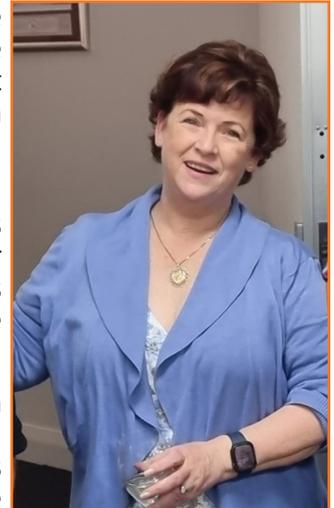
*Glenn receiving his 10 year certificate from CEO Jean Knight*

### Staff Farewells

Jo Jones commenced working at the Shire six and a half years ago. She began as the Economic Development Officer and moved across to take on the Dalwallinu Discovery Centre and Library.

During her time at the Shire she has successfully procured many Grants for various different community groups and sporting bodies as well as for the Shire and Library itself.

One of her greatest joys has been operating the library on wheels which ensures that the elderly and less mobile of the community still have access to the library.



*Jo Jones*

### In Memory of Shane Zaknich 29-10-1967 to 26-12-2022

It is with much sadness that we acknowledge the passing of one of our colleagues, Shane Zaknich. Shane passed away unexpectedly on Boxing Day 2022. Shane was a great team member who will be missed by us all.



*Shane Zaknich (Zak)*



*Ted Richards*

Ted Richards commenced working for the Shire of Dalwallinu in since 2004 and after 19 years he is finally retiring from the Shire. Fellow staff members were present to farewell Ted.

Chief Executive Officer Jean Knight shared a few words about Ted and his time on the Shire. The Shire President Cr Keith Carter thanked Ted on behalf of the Councillors and residents of the Shire for his dedication and commitment to the job.

Ted was presented with personalised Number plates as a miniature CAT grader as well as several Shire mementos in recognition of his time with the Shire of Dalwallinu.



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# 2022-2023 ANNUAL FINANCIAL STATEMENTS



**SHIRE OF DALWALLINU**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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	41

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

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational facilities and a community favourable to extend families.

Principal place of business:  
58 Johnston Street  
Dalwallinu WA 6609

**SHIRE OF DALWALLINU  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

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

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Dalwallinu 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 2023 and the financial position as at 30 June 2023.

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

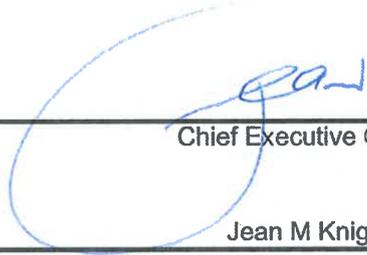
Signed on the

4<sup>th</sup>

day of

DECEMBER

2023

  
\_\_\_\_\_  
Chief Executive Officer

Jean M Knight

\_\_\_\_\_  
Name of Chief Executive Officer



**SHIRE OF DALWALLINU**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	3,548,571	3,541,508	3,394,968
Grants, subsidies and contributions	2(a)	5,205,892	884,983	4,894,012
Fees and charges	2(a)	1,430,206	1,452,134	1,227,224
Interest revenue	2(a)	173,908	30,737	27,686
Other revenue	2(a)	35	100	0
		10,358,612	5,909,462	9,543,890
<b>Expenses</b>				
Employee costs	2(b)	(2,461,829)	(2,702,554)	(2,174,005)
Materials and contracts		(2,619,349)	(2,775,278)	(2,638,588)
Utility charges		(383,328)	(445,845)	(427,585)
Depreciation		(5,929,265)	(5,990,306)	(5,691,202)
Finance costs	2(b)	(117,165)	(120,420)	(126,714)
Insurance		(197,032)	(214,234)	(187,287)
Other expenditure	2(b)	(106,051)	(153,590)	(130,346)
		(11,814,019)	(12,402,227)	(11,375,727)
		(1,455,407)	(6,492,765)	(1,831,837)
Capital grants, subsidies and contributions	2(a)	12,538,476	15,750,848	5,062,426
Profit on asset disposals		429,896	153,726	50,109
Loss on asset disposals		(215,659)	(14,257)	(208,137)
Fair value adjustments to financial assets at fair value through profit or loss	4	6,450	0	6,994
Loss on revaluation of Other infrastructure - gardens	8(a)	(429,345)	0	0
		12,329,818	15,890,317	4,911,392
<b>Net result for the period</b>		<b>10,874,411</b>	<b>9,397,552</b>	<b>3,079,555</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	(15,992,974)	0	5,012,068
<b>Total other comprehensive income for the period</b>	16	<b>(15,992,974)</b>	<b>0</b>	<b>5,012,068</b>
<b>Total comprehensive income for the period</b>		<b>(5,118,563)</b>	<b>9,397,552</b>	<b>8,091,623</b>

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



SHIRE OF DALWALLINU  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10,007,331	8,385,962
Trade and other receivables	5	534,001	284,421
Inventories	6	13,751	10,157
<b>TOTAL CURRENT ASSETS</b>		<b>10,555,083</b>	<b>8,680,540</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	6,377	12,991
Other financial assets	4	142,606	136,156
Property, plant and equipment	7	38,431,582	37,318,925
Infrastructure	8	266,563,705	276,104,729
Right-of-use assets	10(a)	17,667	22,183
<b>TOTAL NON-CURRENT ASSETS</b>		<b>305,161,937</b>	<b>313,594,984</b>
<b>TOTAL ASSETS</b>		<b>315,717,020</b>	<b>322,275,524</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	434,519	765,558
Other liabilities	12	0	788,246
Lease liabilities	10(b)	3,482	23,028
Borrowings	13	310,416	304,001
Employee related provisions	14	391,047	411,575
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,139,464</b>	<b>2,292,408</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10(b)	14,301	0
Borrowings	13	3,004,093	3,314,508
Employee related provisions	14	18,224	40,213
Other provisions	15	245,705	214,599
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,282,323</b>	<b>3,569,320</b>
<b>TOTAL LIABILITIES</b>		<b>4,421,787</b>	<b>5,861,728</b>
<b>NET ASSETS</b>		<b>311,295,233</b>	<b>316,413,796</b>
<b>EQUITY</b>			
Retained surplus		57,161,860	46,892,232
Reserve accounts	27	4,398,920	3,794,137
Revaluation surplus	16	249,734,453	265,727,427
<b>TOTAL EQUITY</b>		<b>311,295,233</b>	<b>316,413,796</b>

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



**SHIRE OF DALWALLINU  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>43,034,293</b>	<b>4,572,716</b>	<b>260,715,164</b>	<b>308,322,173</b>
Comprehensive income for the period					
Net result for the period		3,079,555	0	0	3,079,555
Other comprehensive income for the period	16	0	0	5,012,068	5,012,068
<b>Total comprehensive income for the period</b>		<b>3,079,555</b>	<b>0</b>	<b>5,012,068</b>	<b>8,091,623</b>
Transfers from reserve accounts	27	1,260,769	(1,260,964)	195	0
Transfers to reserve accounts	27	(482,385)	482,385	0	0
<b>Balance as at 30 June 2022</b>		<b>46,892,232</b>	<b>3,794,137</b>	<b>265,727,427</b>	<b>316,413,796</b>
Comprehensive income for the period					
Net result for the period		10,874,411	0	0	10,874,411
Other comprehensive income for the period	16	0	0	(15,992,974)	(15,992,974)
<b>Total comprehensive income for the period</b>		<b>10,874,411</b>	<b>0</b>	<b>(15,992,974)</b>	<b>(5,118,563)</b>
Transfers from reserve accounts	27	874,441	(874,441)	0	0
Transfers to reserve accounts	27	(1,479,224)	1,479,224	0	0
<b>Balance as at 30 June 2023</b>		<b>57,161,860</b>	<b>4,398,920</b>	<b>249,734,453</b>	<b>311,295,233</b>

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



**SHIRE OF DALWALLINU  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		3,615,917	3,407,417
Grants, subsidies and contributions		4,824,440	5,381,471
Fees and charges		1,430,206	1,227,224
Interest revenue		173,908	27,686
Goods and services tax received		1,716,052	1,069,390
Other revenue		35	0
		<b>11,760,558</b>	<b>11,113,188</b>
<b>Payments</b>			
Employee costs		(2,431,025)	(2,145,828)
Materials and contracts		(3,066,534)	(2,412,423)
Utility charges		(383,328)	(427,585)
Finance costs		(117,165)	(128,884)
Insurance paid		(197,029)	(187,287)
Goods and services tax paid		(1,628,734)	(1,156,708)
Other expenditure		(106,051)	(135,547)
		<b>(7,929,866)</b>	<b>(6,594,262)</b>
<b>Net cash provided by (used in) operating activities</b>		<b>3,830,692</b>	<b>4,518,926</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	7(a)	(3,108,087)	(1,442,726)
Payments for construction of infrastructure	8(a)	(11,858,938)	(7,503,532)
Capital grants, subsidies and contributions		11,804,389	5,062,426
Proceeds from sale of property, plant & equipment		1,281,500	347,136
<b>Net cash provided by (used in) investing activities</b>		<b>(1,881,136)</b>	<b>(3,536,696)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(304,000)	(297,873)
Payments for principal portion of lease liabilities	26(b)	(24,187)	(23,359)
<b>Net cash provided by (used in) financing activities</b>		<b>(328,187)</b>	<b>(321,232)</b>
<b>Net increase (decrease) in cash held</b>		<b>1,621,369</b>	<b>660,998</b>
Cash at beginning of year		8,385,962	7,724,964
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>10,007,331</b>	<b>8,385,962</b>

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

SHIRE OF DALWALLINU  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	3,501,431	3,499,896	3,353,364
Rates excluding general rates	24	47,140	41,612	41,604
Grants, subsidies and contributions		5,205,892	884,983	4,894,012
Fees and charges		1,430,206	1,452,134	1,227,224
Interest revenue		173,908	30,737	27,686
Other revenue		35	100	0
Profit on asset disposals		429,896	153,726	50,109
Fair value adjustments to financial assets at fair value through profit or loss	4	6,450	0	6,994
		<u>10,794,958</u>	<u>6,063,188</u>	<u>9,600,993</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,461,829)	(2,611,747)	(2,174,005)
Materials and contracts		(2,619,349)	(2,700,695)	(2,638,588)
Utility charges		(383,328)	(445,845)	(427,585)
Depreciation		(5,929,265)	(5,990,306)	(5,691,202)
Finance costs		(117,165)	(120,420)	(126,714)
Insurance		(197,032)	(214,234)	(187,287)
Other expenditure		(106,051)	(153,590)	(130,346)
Loss on asset disposals		(215,659)	(14,257)	(208,137)
Loss on revaluation of non-current assets		(429,345)	0	0
		<u>(12,459,023)</u>	<u>(12,251,094)</u>	<u>(11,583,864)</u>
Non-cash amounts excluded from operating activities	25(a)	6,145,423	5,850,836	5,885,853
<b>Amount attributable to operating activities</b>		<u>4,481,358</u>	<u>(337,070)</u>	<u>3,902,982</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		12,538,476	15,750,848	5,062,426
Proceeds from disposal of assets		1,281,500	505,394	347,136
		<u>13,819,976</u>	<u>16,256,242</u>	<u>5,409,562</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	7(a)	(3,108,087)	(4,216,263)	(1,442,726)
Purchase and construction of infrastructure	8(a)	(11,858,938)	(14,697,429)	(7,503,532)
		<u>(14,967,025)</u>	<u>(18,913,692)</u>	<u>(8,946,258)</u>
<b>Amount attributable to investing activities</b>		<u>(1,147,049)</u>	<u>(2,657,450)</u>	<u>(3,536,696)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	27	874,441	1,031,813	1,260,964
		<u>874,441</u>	<u>1,031,813</u>	<u>1,260,964</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(304,000)	(304,000)	(297,873)
Payments for principal portion of lease liabilities	26(b)	(24,187)	(22,609)	(23,359)
Transfers to reserve accounts	27	(1,479,224)	(619,516)	(482,385)
		<u>(1,807,411)</u>	<u>(946,125)</u>	<u>(803,617)</u>
<b>Amount attributable to financing activities</b>		<u>(932,970)</u>	<u>85,688</u>	<u>457,347</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(b)	3,177,164	2,908,832	2,353,531
Amount attributable to operating activities		4,481,358	(337,070)	3,902,982
Amount attributable to investing activities		(1,147,049)	(2,657,450)	(3,536,696)
Amount attributable to financing activities		(932,970)	85,688	457,347
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<u>5,578,503</u>	<u>0</u>	<u>3,177,164</u>

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

**SHIRE OF DALWALLINU  
FOR THE YEAR ENDED 30 JUNE 2023  
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	13
Note 4	Other Financial Assets	13
Note 5	Trade and Other Receivables	14
Note 6	Inventories	15
Note 7	Property, Plant and Equipment	16
Note 8	Infrastructure	18
Note 9	Fixed Assets	20
Note 10	Leases	22
Note 11	Trade and Other Payables	23
Note 12	Other Liabilities	24
Note 13	Borrowings	25
Note 14	Employee Related Provisions	26
Note 15	Other Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Events Occurring After the End of the Reporting Period	33
Note 23	Other Significant Accounting Policies	34
<b>Information required by legislation</b>		
Note 24	Rating Information	35
Note 25	Determination of Surplus or Deficit	36
Note 26	Borrowing and Lease Liabilities	37
Note 27	Reserve accounts	39
Note 28	Trust Funds	40

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1997* 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 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 1997* 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 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.

**The local government reporting entity**

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

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

**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 that are 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, and infrastructure.
- estimation uncertainties made in relation to lease accounting

**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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

**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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- This standard will result in a terminology change for significant accounting policies
- 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of revenue recognition</b>
Rates	General rates	Over time	Payment dates adopted by Council.	None	When rates notice is issued.
Grant contracts with customers	Community events and minor facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable	When assets are controlled.
Fees and charges	Building, planning, development and animal management having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue.	None	On payment if the licence, registration or approval.
Fees and charges	Regulatory food, health and safety. Compliance safety check (pool)	Single point in time	Full payment prior to issue/inspection.	None	On payment of the of the inspection or check.
Fees and charges	Kerbside collection service	Over time	Payment on annual basis in advance. Billed with rates notice.	None	When rates notice is issued.
Fees and charges	Use of halls and facilities	Single point in time	In full in advance.	Refund if event is cancelled	On entry of hire.
Fees and charges	Use of Shire rental properties	Single point in time	In weekly, fortnightly or monthly payments in advance.	None	On payment of rent.
Fees and charges	Gym and Pool membership	Single point in time	Payment in full in advance.	None	On first entry of membership period.
Fees and charges	Cemetery services, library fees, private works, road construction materials and shire merchandise	Single point in time	Payment in full in advance or invoice on completion if purchase order is issued.	None	Output method based on provision of service or completion of works.
Fees and charges	Fines issued for breaches of local laws or relevant state legislation	Single point in time	Payment in full within defined time.	None	When fine notice is issued.
Other revenue	Insurance claims and other miscellaneous reimbursements	Single point in time	Payment in arrears for claimable event.	None	When claim is agreed or assets controlled.
Non-operating grants, subsidies and contributions	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations.

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

## 2. REVENUE AND EXPENSES (Continued)

### 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 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,548,571	0	3,548,571
Grants, subsidies and contributions	5,205,892	0	0	0	5,205,892
Fees and charges	1,430,206	0	0	0	1,430,206
Interest revenue	0	0	0	173,908	173,908
Other revenue	0	0	0	35	35
Capital grants, subsidies and contributions	0	12,538,476	0	0	12,538,476
<b>Total</b>	<b>6,636,098</b>	<b>12,538,476</b>	<b>3,548,571</b>	<b>173,943</b>	<b>22,897,088</b>

#### For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,323,912	71,056	3,394,968
Grants, subsidies and contributions	4,894,012	0	0	0	4,894,012
Fees and charges	1,227,224	0	0	0	1,227,224
Interest revenue	0	0	0	27,686	27,686
Capital grants, subsidies and contributions	0	5,062,426	0	0	5,062,426
<b>Total</b>	<b>6,121,236</b>	<b>5,062,426</b>	<b>3,323,912</b>	<b>98,742</b>	<b>14,606,316</b>

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

<b>Note</b>	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<b>Interest revenue</b>		
Interest on reserve account funds	88,544	11,146
Trade and other receivables overdue interest	10,203	10,855
Other interest revenue	75,161	5,685
	173,908	27,686
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$10,400.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	3,520	3,500
The 2023 original budget estimate in relation to: Charges on instalment plan was \$4,000.		
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	27,500	20,900
- Other services – grant acquittals	0	4,000
	27,500	24,900
<b>Employee Costs</b>		
Employee benefit costs	2,190,698	2,034,895
Other employee costs	271,131	139,110
	2,461,829	2,174,005
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	117,165	126,714
	117,165	126,714
Sundry expenses	106,051	130,346
	106,051	130,346

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. CASH AND CASH EQUIVALENTS**

Note	2023	2022
	\$	\$
Cash at bank and on hand	5,608,411	4,591,825
Term deposits	4,398,920	3,794,137
<b>Total cash and cash equivalents</b>	<b>10,007,331</b>	<b>8,385,962</b>
<b>Held as</b>		
- Unrestricted cash and cash equivalents	5,608,411	4,591,825
- Restricted cash and cash equivalents	4,398,920	3,794,137
17	<b>10,007,331</b>	<b>8,385,962</b>

**SIGNIFICANT 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**

	2023	2022
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair values through other comprehensive income	142,606	136,156
	<b>142,606</b>	<b>136,156</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	136,156	129,162
Movement attributable to fair value increment	6,450	6,994
Units in Local Government House Trust - closing balance	<b>142,606</b>	<b>136,156</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

**Financial assets at fair value through profit or loss**

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

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	30,307	51,808
Trade receivables	503,694	145,295
GST receivable	0	87,318
	<u>534,001</u>	<u>284,421</u>
<b>Non-current</b>		
Rates and statutory receivables	6,377	12,991
	<u>6,377</u>	<u>12,991</u>

**SIGNIFICANT 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 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 including 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 DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023**

**6. INVENTORIES**

Note	2023	2022
<b>Current</b>	<b>\$</b>	<b>\$</b>
Fuel and materials	13,751	10,157
	<u>13,751</u>	<u>10,157</u>
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	10,157	14,628
Inventories expensed during the year	(244,784)	(175,135)
Additions to inventory	248,378	170,664
<b>Balance at end of year</b>	<u>13,751</u>	<u>10,157</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. 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.

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
<b>Balance at 1 July 2021</b>	2,338,449	26,717,092	29,055,541	42,345	3,290,026	32,387,912
Additions	72,567	568,805	641,372	39,783	761,571	1,442,726
Disposals	(156,998)	(111,065)	(268,063)	0	(237,101)	(505,164)
Revaluation increments / (decrements) transferred to revaluation surplus	198,982	4,813,086	5,012,068	0	0	5,012,068
Depreciation	0	(578,783)	(578,783)	(15,300)	(410,175)	(1,004,258)
Transfers	0	(14,359)	(14,359)	0	0	(14,359)
<b>Balance at 30 June 2022</b>	<b>2,453,000</b>	<b>31,394,776</b>	<b>33,847,776</b>	<b>66,828</b>	<b>3,404,321</b>	<b>37,318,925</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2022	2,453,000	31,411,440	33,864,440	270,213	4,409,422	38,544,075
Accumulated depreciation at 30 June 2022	0	(16,664)	(16,664)	(203,385)	(1,005,101)	(1,225,150)
<b>Balance at 30 June 2022</b>	<b>2,453,000</b>	<b>31,394,776</b>	<b>33,847,776</b>	<b>66,828</b>	<b>3,404,321</b>	<b>37,318,925</b>
Additions	0	2,610,547	2,610,547	67,777	429,763	3,108,087
Disposals	(225,000)	(575,910)	(800,910)	0	(163,283)	(964,193)
Depreciation	0	(614,904)	(614,904)	(14,664)	(400,751)	(1,030,319)
Transfers	0	0	0	0	(918)	(918)
<b>Balance at 30 June 2023</b>	<b>2,228,000</b>	<b>32,814,509</b>	<b>35,042,509</b>	<b>119,941</b>	<b>3,269,132</b>	<b>38,431,582</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2023	2,228,000	33,421,587	35,649,587	337,990	4,508,953	40,496,530
Accumulated depreciation at 30 June 2023	0	(607,078)	(607,078)	(218,049)	(1,239,821)	(2,064,948)
<b>Balance at 30 June 2023</b>	<b>2,228,000</b>	<b>32,814,509</b>	<b>35,042,509</b>	<b>119,941</b>	<b>3,269,132</b>	<b>38,431,582</b>

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**7. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Valuer	30 June 2022	Price per square metre/market borrowing rate.
<p>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.</p> <p>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.</p>					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		N/A	Cost	Not applicable	N/A
<b>Plant and equipment</b>		N/A	Cost	Not applicable	N/A

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure - drainage	Other infrastructure - footpaths	Other infrastructure - parks & ovals	Other infrastructure - gardens	Other infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	246,756,402	2,082,649	1,346,220	373,162	995,812	21,710,843	273,265,088
Additions	6,476,404	93,100	0	0	0	934,028	7,503,532
Depreciation	(4,117,096)	(44,631)	(78,716)	(14,907)	(1,085)	(407,456)	(4,663,891)
<b>Balance at 30 June 2022</b>	249,115,710	2,131,118	1,267,504	358,255	994,727	22,237,415	276,104,729
<b>Comprises:</b>							
Gross balance at 30 June 2022	265,092,296	2,317,034	1,574,316	417,820	995,812	23,999,219	294,396,497
Accumulated depreciation at 30 June 2022	(15,976,586)	(185,916)	(306,812)	(59,565)	(1,085)	(1,761,804)	(18,291,768)
<b>Balance at 30 June 2022</b>	249,115,710	2,131,118	1,267,504	358,255	994,727	22,237,415	276,104,729
Additions	10,973,473	423,436	126,921	0	0	335,108	11,858,938
(Disposals)	0	0	0	(34,543)	(12,999)	(55,531)	(103,073)
Revaluation increments / (decrements) transferred to revaluation surplus	(9,717,821)	281,609	257,610	(235,126)	(304,947)	(6,274,299)	(15,992,974)
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	(429,345)	0	(429,345)
Depreciation	(4,306,098)	(46,341)	(79,237)	(14,886)	(1,186)	(427,740)	(4,875,488)
Transfers	0	0	0	0	(107,825)	108,743	918
<b>Balance at 30 June 2023</b>	246,065,264	2,789,822	1,572,798	73,700	138,425	15,923,696	266,563,705
<b>Comprises:</b>							
Gross balance at 30 June 2023	246,065,264	2,789,822	1,572,798	73,700	138,425	15,923,696	266,563,705
<b>Balance at 30 June 2023</b>	246,065,264	2,789,822	1,572,798	73,700	138,425	15,923,696	266,563,705

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**8. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - drainage</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - footpaths</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - parks &amp; ovals</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - gardens</b>	3	Cost approach using depreciated replacement cost	Management Valuation	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
<b>Other infrastructure - other</b>	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

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

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

**SHIRE OF DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023**

**9. 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:

<b>Asset Class</b>	<b>Useful life</b>
Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads - clearing & earthworks	Not depreciated
Infrastructure - roads - pavement	40 years
Infrastructure - roads - seal	15 to 20 years
Infrastructure - roads - kerbing	50 years
Other infrastructure - drainage	50 years
Other infrastructure - footpaths	20 years
Other infrastructure - parks & ovals	10 to 40 years
Other infrastructure - gardens	Not depreciated
Other infrastructure - other	10 to 50 years
Right of use (furniture and equipment)	Based on the remaining lease

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**9. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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 *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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Individual assets that are land, buildings, infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

**Revaluation (continued)**

For property, plant and equipment 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**

An 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 DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. LEASES**

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

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Less: accumulated depreciation \$	Right-of-use assets Total \$
Balance at 1 July 2021		45,236	45,236
Depreciation		(23,053)	(23,053)
<b>Balance at 30 June 2022</b>		<b>22,183</b>	<b>22,183</b>
Gross balance amount at 30 June 2022		45,236	45,236
Accumulated depreciation at 30 June 2022		(23,053)	(23,053)
<b>Balance at 30 June 2022</b>		<b>22,183</b>	<b>22,183</b>
Additions		18,942	18,942
Depreciation		(23,458)	(23,458)
<b>Balance at 30 June 2023</b>		<b>17,667</b>	<b>17,667</b>
Gross balance amount at 30 June 2023		18,942	18,942
Accumulated depreciation at 30 June 2023		(1,275)	(1,275)
<b>Balance at 30 June 2023</b>		<b>17,667</b>	<b>17,667</b>

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

		2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets		(23,458)	(23,053)
Finance charge on lease liabilities	26(b)	(544)	(880)
<b>Total amount recognised in the statement of comprehensive income</b>		<b>(24,002)</b>	<b>(23,933)</b>
Total cash outflow from leases		(24,731)	(24,239)
<b>(b) Lease Liabilities</b>			
Current		3,482	23,028
Non-current		14,301	0
	26(b)	<b>17,783</b>	<b>23,028</b>

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

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

**Right-of-use assets - measurement**

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

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

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

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	199,433
Prepaid rates	39,231
Accrued payroll liabilities	83,273
ATO liabilities	47,552
Bonds and deposits held	15,969
Other payables - Accrued interest on loans	35,802
Other liabilities	13,259
	<b>434,519</b>

	2023	2022
	\$	\$
	199,433	615,033
	39,231	0
	83,273	57,504
	47,552	0
	15,969	15,146
	35,802	39,111
	13,259	38,764
	<b>434,519</b>	<b>765,558</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions liabilities

	2023	2022
	\$	\$
	0	23,053
	0	765,193
	0	788,246

**Reconciliation of changes in contract liabilities**

Opening balance  
Additions  
Revenue from contracts with customers included as a contract liability at the start of the period

	23,053	19,184
	0	23,053
	(23,053)	(19,184)
	0	23,053

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$0 (2022: \$23,053)

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

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance  
Additions  
Revenue from capital grant/contributions held as a liability at the start of the period

	765,193	271,718
	0	765,193
	(765,193)	(271,718)
	0	765,193

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.

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**13. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Bank loans		310,416	3,004,093	3,314,509	304,001	3,314,508	3,618,509
<b>Total secured borrowings</b>	26(a)	310,416	3,004,093	3,314,509	304,001	3,314,508	3,618,509

**Secured liabilities and assets pledged as security**

Debentures and bank loans are secured by general funds and assets of the Shire of Dalwallinu.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

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

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	164,911	193,815
Long service leave	179,060	217,760
	<b>343,971</b>	<b>411,575</b>
<b>Employee related other provisions</b>		
Employment on-costs	47,076	0
	<b>47,076</b>	<b>0</b>
<b>Total current employee related provisions</b>	<b>391,047</b>	<b>411,575</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	14,777	40,213
	<b>14,777</b>	<b>40,213</b>
<b>Employee related other provisions</b>		
Employment on-costs	3,447	0
	<b>3,447</b>	<b>0</b>
<b>Total non-current employee related provisions</b>	<b>18,224</b>	<b>40,213</b>
<b>Total employee related provisions</b>	<b>409,271</b>	<b>451,788</b>

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.

**SIGNIFICANT 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 and salaries.

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 DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**15. OTHER PROVISIONS**

	<b>Provision for landfill rehabilitation</b>	
	<b>site</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Opening balance at 1 July 2022</b>		
Non-current provisions	214,599	214,599
	<u>214,599</u>	<u>214,599</u>
 Additional provision	 31,106	 31,106
<b>Balance at 30 June 2023</b>	<b>245,705</b>	<b>245,705</b>
 <b>Comprises</b>		
Non-current	245,705	245,705
	<u>245,705</u>	<u>245,705</u>

**Other provisions**

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Shire of Dalwallinu have landfill sites in Dalwallinu and Kalannie as itemised below. These sites are not licenced but they are recognised sites under the Department of Water and Environment Regulation. The Shire has a post closure plan in place to rehabilitate these sites at the end of their useful life.

**1. Dalwallinu landfill site 1 (R1402-2003-1)**

Rehabilitation was completed for Dalwallinu 1 site during 2019/20 for 4,386m<sup>2</sup>. The total site is 22,346m<sup>2</sup> with 17,960m<sup>2</sup> remaining to be rehabilitated. This was scheduled for 2020/21 but has been postponed until 2024/25 as the remaining site is still being utilised.

**2. Kalannie landfill site (R14782003-1)**

Remaining useful life for this site is 12 years reaching the end during 2033/34. Rehabilitation future value expenditure provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

**3. Dalwallinu landfill site 2 (R1402-2003-1)**

Remaining useful life for this site is 23 years reaching the end during 2044/45. Rehabilitation future value expenditure is provided as a non-current provision taking into consideration current interest rate, inflation and useful life.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**16. REVALUATION SURPLUS**

	<b>2023</b>	<b>Total</b>	<b>2023</b>	<b>2022</b>	<b>Total</b>	<b>2022</b>
	<b>Opening</b>	<b>Movement on</b>	<b>Closing</b>	<b>Opening</b>	<b>Movement on</b>	<b>Closing</b>
	<b>Balance</b>	<b>Revaluation</b>	<b>Balance</b>	<b>Balance</b>	<b>Revaluation</b>	<b>Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	1,731,080	0	1,731,080	1,532,098	198,982	1,731,080
Revaluation surplus - Buildings - non-specialised	21,404,446	0	21,404,446	16,591,360	4,813,086	21,404,446
Revaluation surplus - Infrastructure - roads	223,489,584	(9,717,821)	213,771,763	223,489,584	0	223,489,584
Revaluation surplus - Other infrastructure - drainage	0	281,610	281,610	0	0	0
Revaluation surplus - Other infrastructure - footpaths	477,712	257,611	735,323	477,712	0	477,712
Revaluation surplus - Other infrastructure - parks & ovals	326,084	(235,127)	90,957	326,084	0	326,084
Revaluation surplus - Other infrastructure - gardens	304,948	(304,948)	0	304,948	0	304,948
Revaluation surplus - Other infrastructure - other	17,993,573	(6,274,299)	11,719,274	17,993,573	0	17,993,573
	<b>265,727,427</b>	<b>(15,992,974)</b>	<b>249,734,453</b>	<b>260,715,359</b>	<b>5,012,068</b>	<b>265,727,427</b>

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

Note	2023 Actual \$	2022 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	4,398,920
	4,398,920	3,794,137
The restricted financial assets are a result of the following specific purposes to which the assets may be used:		
Restricted reserve accounts	27	4,398,920
<b>Total restricted financial assets</b>	<b>4,398,920</b>	<b>3,794,137</b>

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

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(4,131)	(4,398)
<b>Total amount of credit unused</b>	<b>15,869</b>	<b>15,602</b>
<b>Loan facilities</b>		
Loan facilities - current	310,416	304,001
Loan facilities - non-current	3,004,093	3,314,508
<b>Total facilities in use at balance date</b>	<b>3,314,509</b>	<b>3,618,509</b>

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**19. CONTINGENT LIABILITIES**

In compliance with the *Contaminated Sites Act 2003*, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

- Lot 50 Dalwallinu Kalannie Road, Dalwallinu WA 6609
- Lot 1003 Deacon Street, Dalwallinu WA 6609

Until the Shire conducts a full investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. Neither of the sites are conditionally licenced and this approach is consistent with the Department of Water and Environmental Regulation Guidelines.

**20. CAPITAL COMMITMENTS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	474,440	412,685
	<b>474,440</b>	<b>412,685</b>
Payable:		
- not later than one year	474,440	412,685
Capital expenditure projects are represented by:		
3 Bell Street House construction	190,066	412,685
Multipurpose Early Childhood Centre 67 McNeill St	249,374	0
DRAWFA Flood Recovery Works	35,000	0
<b>Total</b>	<b>474,440</b>	<b>412,685</b>

**SHIRE OF DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	10,000	10,000	7,942
President's meeting attendance fees	8,085	7,770	7,540
President's other expenses	2,435	2,500	2,230
President's travel and accommodation expenses	1,258	500	1,938
	<u>21,778</u>	<u>20,770</u>	<u>19,650</u>
Deputy President's annual allowance	2,500	2,500	1,985
Deputy President's meeting attendance fees	4,220	4,770	5,940
Deputy President's other expenses	2,144	2,500	2,230
Deputy President's travel and accommodation expenses	0	500	155
	<u>8,864</u>	<u>10,270</u>	<u>10,310</u>
All other council member's meeting attendance fees	25,055	27,570	25,020
All other council member's All other council member expenses	12,199	15,000	4,288
All other council member's travel and accommodation expenses	1,586	3,000	1,429
	<u>38,840</u>	<u>45,570</u>	<u>30,737</u>
<b>21(b)</b>	<b>69,482</b>	<b>76,610</b>	<b>60,697</b>

**(b) Key Management Personnel (KMP) Compensation**

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	747,872	757,158
Post-employment benefits	86,810	83,450
Employee - other long-term benefits	77,774	106,084
Employee - termination benefits	0	30,158
Council member costs	69,482	60,697
<b>21(a)</b>	<b>981,938</b>	<b>1,037,547</b>

*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 DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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:

	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
Sale of goods and services	25,145	27,718
Purchase of goods and services	7,341	5,798
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	1,719	3,928
<b>Amounts payable to related parties:</b>		
Trade and other payables	0	2,569

**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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

*ii. Other Related Parties*

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

*iii. Entities subject to significant influence by the Shire*

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

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2023 or which would require a separate disclosure.

**SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**23. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

AASB 13 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.

**jj) 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.

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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General Rate	Gross rental valuation	0.09548	316	4,448,810	424,772	36,531	461,303	424,772	2,000	426,772	380,771
General Rate	Unimproved valuation	0.01474	362	205,803,500	3,033,544	(18,636)	3,014,908	3,033,544	3,000	3,036,544	2,939,835
<b>Total general rates</b>			678	210,252,310	3,458,316	17,895	3,476,211	3,458,316	5,000	3,463,316	3,320,606
<b>Minimum Payment</b>											
Residential	Gross rental valuation	600	218	884,522	130,800	0	130,800	130,800	0	130,800	143,400
Rural	Unimproved valuation	700	38	736,478	26,600	0	26,600	26,600	0	26,600	24,500
Mining	Unimproved valuation	700	49	434,166	34,300	(168)	34,132	34,300	0	34,300	25,900
<b>Total minimum payments</b>			305	2,055,166	191,700	(168)	191,532	191,700	0	191,700	193,800
<b>Total general rates and minimum payments</b>			983	212,307,476	3,650,016	17,727	3,667,743	3,650,016	5,000	3,655,016	3,514,406
<b>Ex-gratia Rates</b>											
CBH		0.0523256	0	0	47,140	0	47,140	41,612	0	41,612	41,604
<b>Total amount raised from rates (excluding general rates)</b>			0	0	47,140	0	47,140	41,612	0	41,612	41,604
Discounts							(166,312)			(155,120)	(161,042)
<b>Total Rates</b>							3,548,571			3,541,508	3,394,968

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 DALWALLINU**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**25. DETERMINATION OF SURPLUS OR DEFICIT**

Note	2022/23	2022/23	2021/22
	(30 June 2023)	Budget (30 June 2023)	(30 June 2022)
	Carried Forward)	Carried Forward)	Carried Forward
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
	(429,896)	(153,726)	(50,109)
Less: Profit on asset disposals			648
Less: Movement in liabilities associated with restricted cash	(8,231)	0	
Less: Fair value adjustments to financial assets at fair value through profit or loss	(6,450)	0	(6,994)
Movement in pensioner deferred rates (non-current)	0	0	4,433
Movement in employee benefit provisions (non-current)	0	0	(2,800)
Add: Loss on disposal of assets	216,659	14,257	208,137
Add: Loss on revaluation of fixed assets	429,345	0	0
Add: Depreciation	5,929,265	5,990,306	5,691,202
<b>Non-cash movements in non-current assets and liabilities:</b>			
Pensioner deferred rates	6,614	0	0
Employee benefit provisions	(21,989)	0	0
Other provisions	31,106	0	41,336
<b>Non-cash amounts excluded from operating activities</b>	<b>6,145,423</b>	<b>5,850,837</b>	<b>5,885,853</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(4,398,920)	(3,381,850)	(3,794,137)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	310,416	304,000	304,001
- Current portion of lease liabilities	3,482	(46,622)	23,028
- Employee benefit provisions	247,906	243,019	256,140
<b>Total adjustments to net current assets</b>	<b>(3,837,116)</b>	<b>(2,881,453)</b>	<b>(3,210,968)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	10,555,083	4,285,124	8,680,540
Less: Total current liabilities	(1,139,464)	(1,403,671)	(2,292,408)
Less: Total adjustments to net current assets	(3,837,116)	(2,881,453)	(3,210,968)
<b>Surplus or deficit after imposition of general rates</b>	<b>5,578,503</b>	<b>0</b>	<b>3,177,164</b>

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal		Principal		Principal		Principal at 1 July 2022	New Loans During 2022-23	Principal at 30 June 2023
		Principal at 1 July 2021	New Loans During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023				
Dalwallinu Sewerage Scheme	13	\$ 90,136	\$ 0	\$ (19,395)	\$ 70,741	\$ 0	\$ (21,352)	\$ 49,389	\$ 70,741	\$ 0	\$ (21,352)	\$ 49,389
Dalwallinu Discovery Centre	13	519,947	0	(59,933)	460,014	0	(61,314)	398,700	460,014	0	(61,314)	398,700
Dalwallinu Recreation Centre	13	2,585,201	0	(60,015)	2,525,186	0	(61,829)	2,463,357	2,525,185	0	(61,829)	2,463,356
Bell Street Subdivision	13	721,098	0	(158,530)	562,568	0	(159,505)	403,063	562,568	0	(159,505)	403,063
<b>Total</b>		<b>3,916,382</b>	<b>0</b>	<b>(297,873)</b>	<b>3,618,509</b>	<b>0</b>	<b>(304,000)</b>	<b>3,314,509</b>	<b>3,618,508</b>	<b>0</b>	<b>(304,000)</b>	<b>3,314,508</b>
<b>Borrowing Finance Cost Payments</b>												
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022				
Dalwallinu Sewerage Scheme	13	64	WATC*	9.85%	15/01/2025	\$ (5,471)	\$ (6,455)	\$ (7,554)				
Dalwallinu Discovery Centre	13	157	WATC*	2.29%	09/04/2029	(12,838)	(11,985)	(14,729)				
Dalwallinu Recreation Centre	13	159	WATC*	3.00%	26/03/2039	(92,061)	(93,295)	(95,054)				
Bell Street Subdivision	13	160	WATC*	2.29%	16/09/2025	(8,251)	(8,408)	(8,497)				
<b>Total</b>						<b>(116,621)</b>	<b>(120,143)</b>	<b>(125,834)</b>				
<b>Total Finance Cost Payments</b>						<b>(116,621)</b>	<b>(120,143)</b>	<b>(125,834)</b>				

\* WA Treasury Corporation

SHIRE OF DALWALLINU  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal				Principal			
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
Gymnasium Equipment		36,545	0	(18,092)	18,453	0	(18,453)	0	18,270	0	(17,851)	419
Multifunction Photocopiers x 2		9,842	0	(5,267)	4,575	18,942	(5,734)	17,783	4,758	0	(4,758)	0
<b>Total Lease Liabilities</b>	10(b)	<b>46,387</b>	<b>0</b>	<b>(23,359)</b>	<b>23,028</b>	<b>18,942</b>	<b>(24,187)</b>	<b>17,783</b>	<b>23,028</b>	<b>0</b>	<b>(22,609)</b>	<b>419</b>

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Gymnasium Equipment		2	Maya Financial	4.50%	30/06/2023	\$ (225)	\$ (225)	\$ (645)	4 years
Multifunction Photocopiers x 2		1	Ricoh Finance	4.90%	13/03/2028	(319)	(52)	(235)	5 years
<b>Total Finance Cost Payments</b>	2(b)					<b>(544)</b>	<b>(277)</b>	<b>(880)</b>	

SHIRE OF DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Actual	
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Opening	Transfer to	Transfer	Closing	
	Balance		(from)	Balance	Balance		(from)	Balance		(from)	Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Restricted by council</b>												
(a) Leave Reserve	256,140	5,657	(13,891)	247,906	256,141	769	(13,891)	243,019	255,492	648	0	256,140
(b) Plant Reserve	601,957	13,715	(109,256)	506,416	601,957	1,807	(180,000)	423,764	1,019,118	2,105	(419,266)	601,957
(c) Swimming Pool Reserve	191,521	4,363	0	195,884	191,521	575	0	192,096	171,044	20,477	0	191,521
(d) Recreation Reserve	129,846	23,143	(25,000)	127,989	129,846	20,390	(29,000)	121,236	129,517	329	0	129,846
(e) Insurance Claims Excess Reserve	92,175	18,314	0	110,489	92,175	16,277	0	108,452	119,521	16,254	(43,600)	92,175
(f) Waste Management Reserve	172,381	3,927	0	176,308	172,382	517	0	172,899	151,953	20,428	0	172,381
(g) Joint Venture Housing Reserve	161,243	39,700	(9,372)	191,571	161,243	28,020	(20,000)	169,263	161,012	231	0	161,243
(h) Land and Buildings Reserve	1,088,585	1,032,562	(499,505)	1,621,642	1,088,590	343,411	(499,505)	932,496	1,725,559	144,124	(781,098)	1,088,585
(i) Sewerage Scheme Reserve	1,027,548	241,913	(217,417)	1,052,044	1,027,550	207,533	(217,417)	1,017,666	750,114	277,434	0	1,027,548
(j) Townscape	72,245	1,646	0	73,891	72,246	217	(72,000)	463	72,062	183	0	72,245
(k) Telecommunications	496	11	0	507	496	0	0	496	17,324	172	(17,000)	496
(l) Roadworks Construction & Maintenance Reserve	0	94,273	0	94,273	0	0	0	0	0	0	0	0
	3,794,137	1,479,224	(874,441)	4,398,920	3,794,147	619,516	(1,031,813)	3,381,850	4,572,716	482,385	(1,260,964)	3,794,137

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
<b>Restricted by council</b>	
(a) Leave Reserve	- to be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	- to be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internally.
(c) Swimming Pool Reserve	- to be used to ensure long term maintenance and upgrade of the swimming pool.
(d) Recreation Reserve	- to be used to ensure long term maintenance and upgrade of the recreation areas.
(e) Insurance Claims Excess Reserve	- to be used to pay for insurance excess in the event of abnormal number of claims in a year.
(f) Waste Management Reserve	- to be used to pay for future waste management sites rehabilitation.
(g) Joint Venture Housing Reserve	- to be used for the construction & maintenance of the Joint Venture Housing.
(h) Land and Buildings Reserve	- to be used for the purchase, construction & maintenance of residential & commercial sites.
(i) Sewerage Scheme Reserve	- to be used for the maintenance & replacement of the Sewerage Scheme.
(j) Townscape	- to be used for various townscape special projects.
(k) Telecommunications	- to be used to leverage enhanced telecommunications capabilities within the Shire.
(l) Roadworks Construction & Maintenance Reserve	- to be used for various road construction and maintenance projects.

**SHIRE OF DALWALLINU  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023**

**28. TRUST FUNDS**

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

	<b>1 July 2022</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Trust general funds transfer	0	2	(2)	0
	0	2	(2)	0



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Dalwallinu

To the Council of the Shire of Dalwallinu

### Opinion

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

- the Statement of Financial Position as at 30 June 2023, and 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 significant 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 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the 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 2023, 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 and, to the extent that they are not inconsistent with the Act, the 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](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 Dalwallinu for the year ended 30 June 2023 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  
4 December 2023