

Shire of
Donnybrook Balingup

Shire of Donnybrook Balingup

Annual Report 2022/2023

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Local Indigenous Elder, Karim Kahn, performing a smoke cleansing (2023)

Acknowledgement of Country

The Shire of Donnybrook Balingup acknowledges the traditional owners of the land, the Wardandi Noongar people, and pays respect to Elders past, present and emerging.

VISION

A proud community enjoying our rural lifesyle, cultural heritage, and natural environment.

The Council Plan (2022/2032) was developed with the community and key partners, for the community. It calls to consideration where we are now, where we want to be, and how we can get there. It describes a future vision for the Shire, how it will achieve and resource its objectives, and how success is measured and reported.

The Plan covers, as its main principles and categories:

The people, intending to promote a healthy, safe and inclusive community.

The planet, committing to sustainability and leaving each place better than we found it.

The place, promoting a responsibly planned district with a retained sense of community and country charm.

Prosperity, building a strong, diverse, and resilient economy.

Performance, striving for open, robust conversations and harmonious outcomes.



You can read the Council Plan in full on the SODB website - visit www.donnybrook-balingup.wa.gov.au to get started, or simply scan this QR code!



About the Shire of Donnybrook Balingup

The Shire of Donnybrook Balingup can be found 213km south-west of Perth, and covers 1,541km².

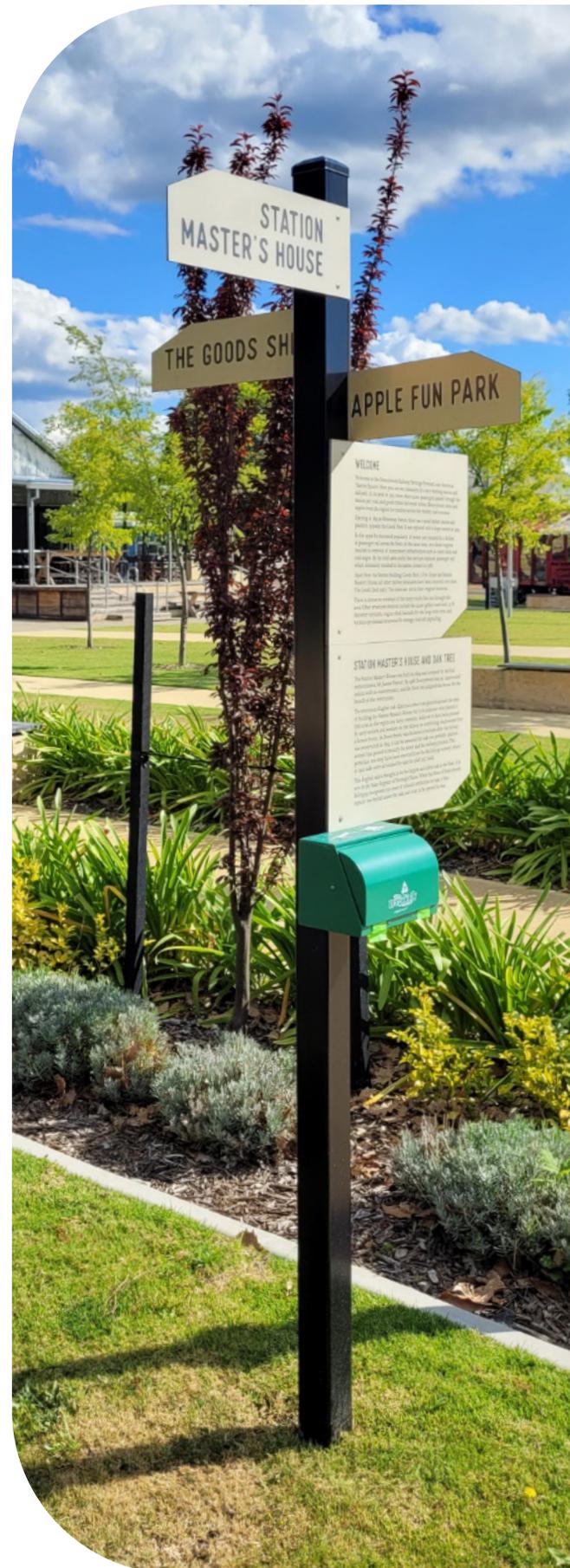
It is renowned for its gorgeous landscapes, old-growth forests, bountiful orchards and vineyards, and is an iconic agricultural area. Our origins stem from those who inhabited the county for approx. 40,000 years before European occupation, who knew this land as Kaniyang and Wardindi. Europeans settled in the area in the mid-1800s, building an economy based on gold mining, fruit-focused agriculture, and timber and stone. After WWII, the population of Donnybrook and Balingup grew to over 3,000.

From the late 1960, the apple industry blossomed when over 2 million cartons of apples, primarily Granny Smiths, were exported to the UK and greater Europe. Alongside this, the development of new varieties such as Pink Lady and Sundowner strengthened the industry. Soon, agriculture expanded to include pears, stone fruits, potatoes, nut production, sheep (for meat and wool), and cattle (for meat and dairy). The wine and tourism industry increased in popularity as well, and as the subdivision of large properties continued to develop, hobby farming increased.

As such, agritourism has flourished and has been a continuously growing, healthy economic industry.

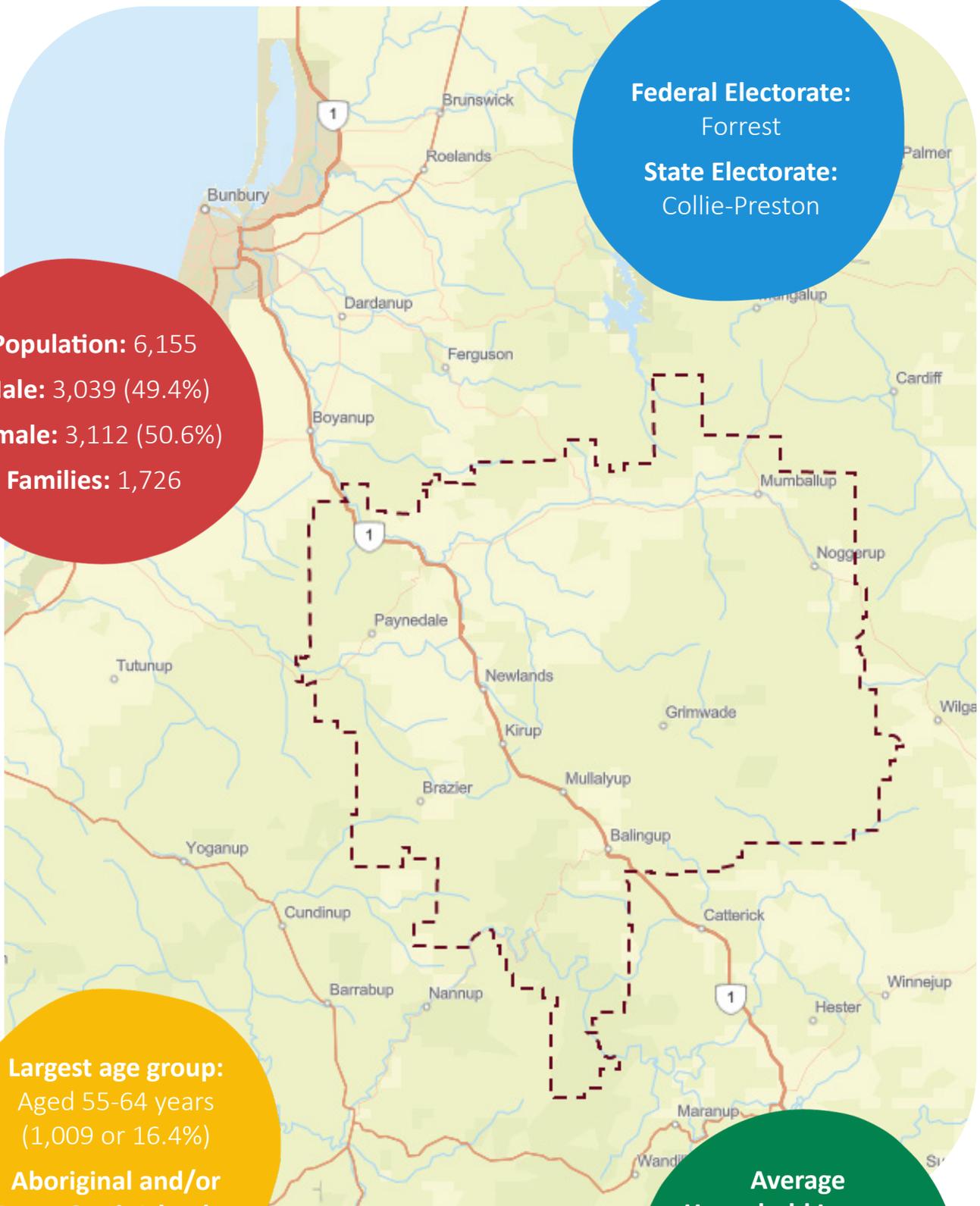
We aren't only farming though, with the unique and beautiful sandstone from Donnybrook being well known and incorporated into many infamous structures and other foundations. Donnybrook sandstone can be found in many historic attractions such as the Soldiers Memorial Hall (1919), the All Saints Church (1906), Melbourne's Federation Square, and the WA Supreme Court. To this day, local sandstone continues to be quarried.

The Shire has the benefit of several diverse industries in a single area, with a rich culture to accompany it. Over time, it has become an attractive place to live for both growing families and those making a lifestyle choice later in life. The lush scenery and convenient proximity to Bunbury, the beaches of Geographe Bay, the Margaret River Wine Region, and the tall timbers of Pemberton have also made our home a popular destination for tourists.



Donnybrook Wayfinding Signage in the town square (above)

Donnybrook Visitors Centre by the rail-line (left)



Federal Electorate:
Forrest

State Electorate:
Collie-Preston

Population: 6,155

Male: 3,039 (49.4%)

Female: 3,112 (50.6%)

Families: 1,726

Largest age group:
Aged 55-64 years
(1,009 or 16.4%)

**Aboriginal and/or
Torres Strait Islander:**
153 (2.5%)

**Average
Household Income:**
\$1,332 per week

**Average
Household Size:**
2.4 people

This data has been sourced from the Australian Bureau of Statistics (ABS) 2021 census, available via www.abs.gov.au



A Message from Gail McGowan

Commissioner for the Shire from December 2022 to October 2023.

As my tenure as Commissioner comes to a close and I reflect on the past ten months, I am proud of what the Shire has achieved alongside the residents.

Much of this has been due to the efforts of individuals and teams, working together to promote the region as well as carry on the business of Local Government. This includes relatively small-scale initiatives such as small business grants and security improvements, to significant developments like the VC Mitchell Park precinct redevelopment.

The start of my tenure was marked by a ferocious bushfire season and the transformation of the Recreation Centre into an emergency evacuation centre. The work of our volunteer emergency service personnel shone through, and the community rallied together to support those impacted in such an impressive, selfless way. BlazeAid arrived in town and helped with the rebuilding process and once again showed the value of volunteers. Let's hope the coming season is much less eventful.

The Shire has been proud to support events such as the Balingup Arts Culture Hub (BACH) Festival, Donnybrook Festival, the Balingup Medieval Carnivale, the Dunny Do-Over, various landcare initiatives, and other local events. These activities are only possible through the efforts of people who are prepared to devote countless hours of their own time and energy to make their community a great place to be, for those who live here or those who are visitors.

I cannot speak highly enough of the staff of the Shire of Donnybrook Balingup, from the Works & Services team through to the Administration staff, as well as the Recreation Centre staff and everyone in between. I have witnessed professionalism and commitment to service, despite occasionally being in the face of adversity. The staff members all desire to do their job well, and this shines through in every instance. My thanks go to each and every one of them for the support they have provided to me, and the efforts they put in for the various jobs they do.

The coming year will be one of great change, with a full new Council and a new Chief Executive Officer. Construction will begin on the VC Mitchell Park precinct, and the State Government/Talison Lithium feasibility study into the re-opening of the railway line will be continuing. I wish all those elected the very best of luck as they navigate the path forward. I highly encourage the community to get behind their new team and support them to fulfil their roles as Councillors to the very best of their ability.

I have loved my time working with the Shire of Donnybrook Balingup and the broader community, and thank you for your support.

A Message from Ben Rose

Chief Executive Officer for the Shire during the 2022/2023 period.

I am pleased to share significant updates on key initiatives shaping our community's future, as highlighted in this Annual Report. The long-awaited redevelopment of VC Mitchell Park has become a reality, thanks to funding from the State Government COVID Recovery Plan. This project, initiated in 2009, aims to rejuvenate sport and recreation facilities, create shared-use community spaces, and deliver broader social, health, and economic benefits. It addresses crucial aspects such as infrastructure rejuvenation, sustainability, and accessibility, involving various stakeholders, sporting clubs, and community organisations.

In June 2023, we finalised a new waste management contract with Cleanaway. The contract aligns with modern waste management strategies, integrating educational services and a web portal for enhanced data support. The Shire's commitment to community development is evident through the Community Grants Funding Scheme (CGFS) and ongoing Service Level Agreements (SLAs) with key organisations, ensuring positive outcomes for our community.

The unexpected resignation of five Council members in December 2022 led to the appointment of Ms. McGowan as Commissioner. Her role involved exercising the powers and duties of the Council, ensuring continuity and effective governance during this transition.

Notably, we've embraced the Local Government Amendment Bill 2023, a significant reform in local government practices. The Shire actively implemented reform initiatives throughout 2022/2023, focusing on transparency, accountability, and improved services. Achievements include standardised recording in Council Meeting Minutes, livestreaming of Council meetings, publication of key transactions, standardised financial reports, and collaborative efforts with neighbouring local governments.

I extend my sincere gratitude to the dedicated Shire staff and members of the Audit and Risk Management Committee for their commitment, resulting in yet another unqualified audit result. Your hard work has contributed significantly to the success of the 2022/23 period.



Image of CEO Benjamin (Ben) Rose at the Donnybrook Community Library (2023).



Our People

A healthy, safe and inclusive community.

Donnybrook Recreation Centre

Streamlining Operations & Program Development

- New staffing structures have been incorporated, dividing responsibilities between dry-side and wet-side operations. This has been hugely beneficial, and has aided in establishing an efficient reporting chain, ensuring detailed focus on each specific area of the facility.
- New programs and activities are meeting the various needs of the community, including Home School Sport and Kinder Play.

Asset Management

- Enhancing the centre for better quality experiences, we have done the following:
 - Fresh pool filter replacements to ensure pool water quality and maintaining hygiene,
 - Gym improvements include replacement of carpets with functional vinyl tiles, as well as new cardio and strength equipment is available,
 - Security upgrades have come into place with the all-new 24/7 access gym, whilst still allowing for patrons and clubs/various key users to have access to facilities outside of operating hours for their convenience,
 - Accessibility has been achieved with a ramped area from the car park through the creche to the stadium, allowing easier access for prams, wheelchairs, etc.

Sponsorships

- We are delighted to announce that we have a new sponsorship partner, AgTrac. Additionally, in the 2022-2023 financial year, Donnybrook Panelbeaters, William Barret & Sons, and AMD Chartered Accountants have continued their sponsorship as well. These generous sponsors have provided funding that will go towards various initiatives, events, and different forms of marketing.

Memberships & Offers for Patrons

- Strength for Life program has been renewed for the coming year, with 17-25 participants in every session. It is our most popular signature program that promotes healthy movement and activity for those over 55 in an outgoing social environment.
- Group Fitness Classes have been able to provide value for money, as well as social benefits beyond physical movement.
- School Holiday Programs included basketball, netball, soccer, swimming lessons and pool parties. Additionally, we welcomed the Institute of Indigenous Sport and Wellbeing to continue using the Centre for free activities that focus on sport and indigenous culture.

Successful New Programs

- Home School Sports encompasses a variety of sports that emphasise teamwork as well as enhancing crucial cognitive skills for our regular attendees. In the new financial year, we intend to expand the program to incorporate additional sports and activities.
- Kinder Play has been a huge success, designed for preschool children aged 1- 4. The kids use soft play equipment, climbing apparatus and age-specific gymnastic gear to develop their motor skills, coordination, confidence, and other various social, cognitive and physical abilities.
- Swim School has consistently succeeded, boasting a total of 804 enrolments during the 22/23 financial year. Swimming lessons provide vital life skills for children, and our heated pool coupled with experienced Austswim swim instructors offer the ideal setting for children to safely cultivate and acquire these crucial skills.

Happy one year anniversary DRC + Envibe! Since changing to the Envibe centre management software, membership numbers have increased by 410%!



Connecting with the Community

Residents of the Shire are supported by local groups, associations, and clubs that allow them to explore their interests, build meaningful connects, and create a sense of identity. Through events, activities, projects, and advocacy they make the Shire a better place to live, work and play.

The Shire has been working with community groups, associations, and clubs to assist with furthering projects and addressing concerns. Their support comes in various forms, such as providing advice, identifying funding opportunities, assisting with promotion and advertising, and connections with the Shire with various processes. In the 2022/2023 period, the Shire worked with the following groups:

- Balingup Progress Association
- Balingup Townscape Committee
- Birdwood Park Avenue of Honour
- Community Resource Centre
- Donnybrook Apple Festival Committee Inc.
- Donnybrook CWA
- Donnybrook District High School Board
- Donnybrook District High School Representatives
- Donnybrook Lion's Club
- Donnybrook Men's Shed
- Donnybrook Town Team
- Friends With Disability
- Kirup Progress Association
- Manea Innovation Hub
- Mullalyup Town Team
- Seniors Club
- Women Together
- Yabberup Community Association



Donnybrook Pump Track (above)



Mullalyup Art Mural 2023 (top right)

Mullalyup St. Library Boxes 2023 (right)



Group fitness at the Donnybrook Recreation Centre 2023 (left)



Men's Shed Tea Break by William Dickie (2023 Photography Competition)

Community Grant Funding Scheme (CGFS)

The Shire's Community Grant Funding Scheme (CGFS) aims to build sustainable local communities, enhance social wellbeing, and develop the community.

The Shire welcomes applications from individuals, community groups, not-for-profit and commercial organisations that are seeking support for projects, activities and events that address identified community needs. In doing this, the Shire helps to build a sustainable community and improve the quality of life for people living in our Shire.

The scheme budget for 2022/2023 totalled \$164,192, reaffirming the initiatives across the community. Below are the allocations for each area that the CGFS provides funding for:

- Service Level Agreements budget = \$123,145
- Non-Cash Donations / Waiver of Fees = \$2,627
- Cash Donations budget = \$1,314
- Major Grants budget = \$14,613
- Minor Grants budget = \$3,940
- Event Sponsorships / Funding budget = \$14,613

Service Level Agreements

The purpose of a Service Level Agreement (SLA) is to support organisations who build the capacity of the community in key areas over a longer term. The SLAs are implemented for 3 years at a time.

Each SLA contains key performance indicators that the organisation is required to achieve. These KPIs, as well as other key achievements, are reported to the Shire each quarter. Below is the total spent from this part of the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook Regional Tourism Association (DRTA):	In third year of current SLA.	\$ 35k
Balingup and Districts Tourism Association (BADTA):	In third year of current SLA.	\$ 35k
Donnybrook Balingup Chamber of Commerce & Industry (DBCCI):	In third year of current SLA.	\$ 15k
Preston Press	In third year of current SLA.	\$ 5k
TOTAL FUNDING:		\$ 90k

Non-cash Donations or Waiver of Fees

Non-cash Donations/Waiver of Fees aim to boost the sustainability of community projects and events.

The successful applicants in this category and the total spent for 2022/2023 is as follows:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Balingup Progress Association:	Waiver of the development application and building permit fees for the installation of shipping containers at the Balingup Medieval Carnivale Site.	\$ 257
Donnybrook Men's Shed:	Waiver of development application and building permit fees for the extension of the shed.	\$ 257
Donnybrook Town Team:	Waiver of development application fee for the Dunny Do-Over.	\$ 147
Donnybrook Historical Society:	Hall hire costs for book launch at the Donnybrook Soldiers Memorial Hall.	\$ 449
Kirup Progress Association:	Tip passes to assist monthly community op-shop with removal of unwanted items.	\$ 175
Balingup Progress Association: Balingup Arts & Cultural Hub (BACH):	Hall hire costs at the Balingup Hall for the 3-day event to launch BACH at the Community and Balingup Community Expo.	\$ 500
TOTAL WAIVERS:		\$ 1,785

Major Grants

The major funding round, offered annually for projects, closed in July 2022, attracting 17 organisations to apply.

The successful applicants and funding details are as follows, as well as the total spent from the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook 1st Scouts	Patrol boxes - four (4) fully equipped camping boxes updated with cooking and service equipment for camping.	\$ 1,890
Donnybrook Country Club	Purchasing and installation of a stainless steel preparation bench in the club's kitchen, on-site.	\$ 1,000
Kirup Progress Association	Kirup Mill Park Planning - engaging with a professional landscaper to complete designs and detailed pictorial presentations, to be used in future funding applications.	\$ 2,000
Donnybrook Town Team (Donnybrook CRC)	Funding to assist with installation costs of artwork created by local artists, as a part of the Artbeat Trail.	\$ 2,000
Donnybrook Apple Festival Inc.	Funding to engage a consultant to create a new festival design, layout, and infrastructure requirements for the new festival format.	\$ 2,000
Donnybrook Community Resource Centre	Munda Bididi Trail Realignment project.	\$ 2,000
Balingup Historical Group	Funding a portion of the rental fee for the Balingup Museum space.	\$ 2,000
South West Highlands Inc.	Pipe band uniforms and drum equipment upgrade.	\$ 2,000
TOTAL FUNDING:		\$ 14,890

Minor Grants

The Shire offers Minor Community grants up to \$500 for projects all year round. The successful applicants for this financial year are as follows, as well as the total spent from the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Balingup Friends of the Forest:	Purchasing and installation of cockatoo nesting boxes at the Racecourse Reserve.	\$ 500
Balingup Progress Association:	Brochures for the Birdwood Park Avenue of Honour (total 1,000).	\$ 500
Balingup and Districts Tourism Association (BADTA):	Updating of track notes and maps across various walk trails in Balingup.	\$ 500
Indian Harley Club of WA:	Marketing and signage funding for the WA Veteran Vehicle Muster.	\$ 500
Donnybrook Community Resource Centre (CRC):	Morning tea and gifts to volunteers presented at the Community Club Expo in May 2023, via the Thank-a-Volunteer initiative.	\$ 500
Balingup Progress Association:	Morning tea and presentation on the morning of the 25th anniversary of the opening of the Bibbulman Track.	\$ 500
TOTAL FUNDING:		\$ 3,000

Event Funding & Sponsorships

The successful applicants for both the major and minor event funding and sponsorships for 2022/2023 are as follows, as well as the total spent and what it went towards:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook Balingup Chamber of Commerce & Industry (DBCCI):	Annual Christmas Twilight Markets, a free entry event that benefits local businesses that stay open late for the occasion, as well as local sole traders that host food and goods stalls.	\$ 2,000
Donnybrook Wineries & Producers:	Hire of large marquee for 2023 Food & Wine Festival.	\$ 2,000
Donnybrook Arts & Crafts Group:	Annual Colour Exhibition event, an arts competition held in Donnybrook and hosted by the Donnybrook Artisans (\$2k). Minor grant secured for the Tiles & Toasties school holiday workshop (\$300).	\$ 2,300
Blackwood River Arts Trail Inc.:	16 days in April 2023, over 30 venues featuring 60 artists were open to the public. Within the Shire, several artists are residents with studios in Balingup.	\$ 2,000
Donnybrook CRC:	Donnybrook Dunny Do-Over project with the Donnybrook Town Team.	\$ 1,000
Leshenault Catchment Council:	Funding for planting and morning tea at the Preston River Foreshore Busy Bee.	\$ 981
Yabberup Community Association:	Free community event for the Preston Valley Artisan Trail. Funding covered the costs of creating new artwork, banners, and promotional flyers for the event.	\$ 2,000
Donnybrook Bowling Club:	Gala event celebrating 75 years of the Donnybrook Bowling Club.	\$ 2,000
Donnybrook Regional Tourism Association Inc.:	Floral display for an installation at the Station Street Markets.	\$ 1,000
Donnybrook & Districts Country Music Club:	New Years Eve Dance in Donnybrook.	\$ 500
Kirup Primary School P&C:	Free family event at Mill Park, featuring the Giant Pumpkin Competition.	\$ 500
Balingup Progress Association:	Local elections and other information on nominating for Council at a Conversation Cafe event held in 2023.	\$ 500
TOTAL FUNDING:		\$ 16,781

National Australia Bank (NAB) - external funding

The Shire was successful in securing \$10,000 to source a generator for the Balingup Progress Association (BPA). This will assist them with their power needs in the event of an extended power outage due to events such as a fire or a storm. This has been recognised as a high priority for the Balingup community, and has been actioned with thanks to NAB for their funding.



Department of Local Government, Sport and Cultural Industries

Department of Local Government, Sport and Cultural Industries (DLGSCI) - external funding

The DLGSCI awarded the Shire with a grant of 10,000 in the 22/23 financial year through the Outdoor Active Recreation Participation Program. With this funding, the Donnybrook Mountain Biking Project (facilitated by Perth organisation Dismantle) took place in August 2023. The Bike Rescue programs help young people learn and build their knowledge, social skills, confidence and teamwork using a hands-on approach to rebuilding old bikes. It runs as a mentorship with two (2) very skilled and patient 'bike doctors,' Zach and Brad, to assist our local youth. 11 students from Donnybrook District Highschool, aged 13-14, were a part of the three-day program. They completely dismantled, sanded, repaired, painted, and rebuilt old mountain bikes, saving them from the waste pile.

Following this work, the students got to take their self-built and designed bikes home along with the skills they learnt along the way. The group celebrated the completion of this project with a pizza lunch at the Pump Track building (Donnybrook), and took their renewed bikes onto the Track itself to test them out. Many thanks were passed on from the kids and their teachers for three days of fun and learning.



Dismantle Bike Project with students from Donnybrook District Highschool (2023) shown on this page.

Australia Day 2023: National Australia Day Council (NADC) COVID-safe event funding (external)

The NADC, with the support of the Federal Government, provide funding each year to community groups and Councils to support local participation in Australia Day events. These events use the NADC's key messaging, "Reflect. Respect. Celebrate. We're all part of the story," which aims to be inclusive of all Australians.

The Shire was successful in its application for funding and was allocated \$20,000.

This external funding allowed the Shire to celebrate Australia Day through including all townsites and areas of the Shire. Funding was provided to smaller communities within the Shire to host smaller breakfasts in Kirup, Noggerup and Yabberup. A brunch was also held in Donnybrook at 9:00am on Australia Day.

This free community event showcased live music entertainment, along with a variety of hot and cold food and drinks. The event's success was made possible by the invaluable contributions of several local community groups, whose services were graciously supported through generous donations. These groups included:

- Blackwood United Football Club, who stayed overnight at the venue for the security of event equipment,
- Donnybrook Community Garden, who prepared and served hot and cold drinks,
- Donnybrook CWA, who prepared and served cold foods, including fresh fruit, yoghurt and granola,
- Donnybrook & Districts Country Music Club, who provided a children arts and crafts area,
- Donnybrook RSL, who provided guides and equipment for hygiene purposes,
- Lion's Club (Donnybrook), who prepared, cooked, and served hot food.

The Australia Day 2023 event hosted approximately 300 guests, and welcomed three (3) new Australian Citizens. Additionally, the AUSPIRE Community Citizen of the Year Awards were presented to Ben Anderson (left) and Geoff McMullen (right).



Community Engagement

Community Club Expo

The Shire successfully organised its second annual Community Club Expo, aligning with the Station Street Markets, to provide local sports and community groups with increased exposure and opportunities to showcase their services and activities. Nineteen groups participated, benefiting from Shire-provided resources and promotional support. The Expo aimed to encourage volunteer participation in local clubs, supported by the Shire, Donnybrook CRC, and Donnybrook Regional Tourism Associated.

The event also featured a "Thank-a-Volunteer" initiative, where Commissioner, Gail McGowan, acknowledged the value of volunteering and presented gifts and certificates to attending volunteers, emphasising the community's gratitude.



Shire supported events from 2022/2023:

- Grimwade Stages, 24 July 2022
- Collie to Donnybrook & Return Cycling Classic, 20 August 2022
- Balingup Medieval Carnivale, 27 August 2022
- Colour Exhibition, 23 September to 2 October 2022
- Long Table Lunch, 1 October 2022
- True Grift, 21-22 October 2022
- Tour of Margaret River, 5 November 2022
- Preston Valley Artisan Trail, 5-6 November 2022
- WA Gravity Enduro, 19-20 October 2022
- Donnybrook Twilight Markets, 1 December 2022
- Lion's Christmas Carols, 10 December 2022
- The Wild Campout, 30 December 2022 to 2 January 2023
- WA Gravity Enduro: Enduro Dream Team, 11-12 February 2023
- Blissfest, 17 February 2023
- Wine, Women and Song, 18 February 2023
- Dunny Do-Over Launch, 25 February 2023
- Life Cycle for Canteen, 13 March 2023
- The Donnybrook Festival, 8 April 2023
- Balingup Small Farm Field Day, 15 April 2023
- Bunbury Cross Country Club Cross Country Run, 12 June 2023

In preparation for the 2023 Donnybrook Festival, the Shire collaborated with ABC Southwest to compose an article honouring the Donnybrook Festival's past queens and ambassadors. Pictured at the top of this page are the contestants from the inaugural Apple Queen competition in 1954, with June Yates (left in image shown at the top of the page) crowned as the winner.

Annual Photography Competition

Every year, the Shire hosts a photography competition for the annual calendar provided to the community. The theme for the 2022 competition was "Our Volunteers," which was an opportunity to celebrate the contribution that volunteers make to our Shire every day.

The 2023 calendar featured the top twelve entries from the 2022 competition. The first and third prize went to Deb Vanallen, and second to Marjorie Jones.



Apple Queens of 1954 shown at top, winning image from the 2023 Photography Competition shown above.

Our Planet

A shared commitment to sustainability, leaving each place better than we found it.

Environmental Initiatives & Statistics

Ongoing consultations with the Balingup Friends of the Forest are focused on enhancing both the recreational reserve at the corner of Walter and Lukis Street and The Balingup Racecourse Flora Reserve.

In collaboration with the Balingup Friends of the Forest, a Draft Management Plan has been developed, incorporating insights from past ecological studies. This collaborative effort aims to optimise management actions within the Balingup Racecourse Flora Reserve.

The Shire is actively involved in the management of nature reserves, with a commitment to preserving significant ecological values. This involves a comprehensive approach to pest and weed control, supported by general maintenance tasks carried out in coordination with community groups and the Shire's Parks and Gardens team.

A thorough Weed Management Review and Report, conducted by the Shire, explored various weed control methods and their impacts. Detailed findings from this review are available on the Shire's website for reference.

This year the Shire's engagement with environmental groups has involved regular meetings and interactions between Shire officers, key professionals in the South West, and local groups like the Leschenault Biosecurity Group. These engagements have facilitated efficient pest and weed management across the Shire, providing opportunities for mutual support in managing and maintaining the Shire's natural spaces and addressing present and emerging pest and weed challenges. Additionally, the Shire officers have participated and contributed to the Land Managers Innovation Network Group, a collaborative effort involving community, non-profit, private industry, and government stakeholders.

Staying proactive in environmental management, the Shire conducted a biannual road verge spray program, treating over 500km of road verges to control weed infestations and protect road infrastructure. To address identified noise impacts during necessary tasks on public lands in the Donnybrook Townsite vicinity, a draft Noise Management Plan was prepared, emphasising the importance of maintaining safe, clean spaces ahead of increased public use. Information sheets on weed management in public spaces, planting in residential areas, and verge maintenance are currently under development.

Additionally, the Shire sought State Natural Resources Management Grant Funding for Blackberry Control works in collaboration with the Shire of Collie. We have also sent an expression of interest for WALGA's Local Biodiversity and Native Vegetation Management Project to assist in developing a Draft Local Biodiversity Strategy.

Rehabilitation Work

The extension of the Preston River Revitalization Program, backed by State Natural Resource Management Grant Funding, ensures two additional years of impactful work. Achievements such as planting 600 plants, implementing controlled burns for biomass reduction, and ongoing weed control efforts highlight the success. Acknowledgment goes to the Donnybrook Football Club, Donnybrook Lions Club, Leschenault Catchment Council (LCC) Daniu Landcare Team, Donnybrook Senior Highschool, and Bunbury Grammar School for their indispensable support and collaboration. These achievements are the result of the collective effort, and a project reference group has been established with some of these community groups for sustained effective management.

Sustainability & Climate Change

The Shire remains actively engaged in the Warren Blackwood Alliance of Climate Change Impact Reference Group, attending bi-monthly meetings. Additionally, the Shire is exploring involvement in the Water Corporation's WaterWise Council Program and considering signing WALGA's Climate Change Declaration. The Shire sustains its membership in the Cities Power Partnership, and its collaborative efforts in a recent Blackberry Scheme project was recognised with a finalist position in the Keep Australia Beautiful Sustainability Awards.

Recovery Coordination

The Shire's Local Recovery Coordinator played a pivotal role in orchestrating recovery efforts following the Noggerup and Donnybrook Complex Fires. This included organising Blazeaid to assist the farming community in the removal and replacement of burnt fences. The support offered by the Donnybrook Football Club, Donnybrook Tennis Club, and the Donnybrook CWA played a remarkable role in facilitating the work of the Blazeaid volunteers showcasing extraordinary community spirit. In addition to these local community groups, crucial support came from EASEWA (Emergency Animal Support Evacuation), Rural Aid, the Yabberup Community Association, Rotary WA Disaster Relief, and local fire brigades. GIVIT also played a commendable part in this united front.

The exceptional efforts and contributions of these local groups have not only been indispensable but also a testament to the strength and compassion within our community. Their unwavering commitment and support have made a lasting impact on those affected by the fires and are sincerely celebrated.

Projects, Training & Development

During the 2022/2023 period, the Shire undertook various noteworthy projects and invested in training and development initiatives. One notable accomplishment was the initiation of the Urban Canopy Street Tree Program, which received positive responses from the community.

Additionally, staff attended workshops addressing Pest and Weed Control Methods, enhancing our practices with the latest information and technologies. Another significant milestone was the participation in a workshop on Quantified Tree Risk Assessments, resulting in qualifications and an improved understanding of addressing risks associated with failing trees while considering environmental, economic, and social values. Staff also engaged in Climate Change Risk Assessment Training, facilitating comprehensive assessments for informed decision-making in future land developments and works planning.

Furthermore, advanced Excel Training was implemented to boost productivity in managing Environmental Data. Outdoor staff underwent Green Card training to ensure effective dieback management on Shire land. These endeavours reflect the Shire's commitment to continuous improvement and capacity building.

Moving Forward with Waste Management

Achieving Outcome 5.0: a sustainable, low-waste, circular economy.

Changes to our waste management services have aided in achieving the following objectives:

- ✓ Objective 5.1: Reduce waste generation.
- ✓ Objective 5.2: Increase material recovery and recycling.
- ✓ Objective 5.3: Reduce landfill.

Following the conclusion of our 10-year waste management contract, a successful tender process led to the execution of a new 7-year contract with Cleanaway through the South West Regional Waste Group (SWRWG). The regional procurement approach proved efficient and financially beneficial for the Shire, despite inevitable community financial implications associated with service delivery changes in the waste sector over the last decade. Detailed discussions on these changes can be found in the September Ordinary Council Meeting minutes (item 9.1.3).

Furthermore, our commitment to community engagement includes keeping our website regularly updated with educational resources and information. We have introduced infographics with a focus on education and communication, fostering community engagement and awareness.



• Background of opposite page by Brian Vanallen (2023), image of the Parks & Gardens staff shown above.

The Place

A responsibly planned district with a retained sense of community and country charm.

Development Services

Planning

TOTALS (FINANCIAL YEARS COMPARED)

Development Application Totals (22/23):	75 apps	Variation:	0	\$ 52,346	Variation:	\$ 13,027
Development Application Totals (21/22):	75 apps			\$ 39,319		
Subdivision Clearance Totals (22/23):	7 apps	Variation:	- 6	\$ 0.00	Variation:	\$ 511.00
Subdivision Clearance Totals (21/22):	13 apps			\$ 511.00		
TOTAL (22/23):	82 apps	Variation:	- 6	\$ 52,346	Variation:	\$ 12,516
TOTAL (21/22):	88 apps			\$ 39,830		

APPROVALS ISSUED

Development Applications (22/23):	68 approvals	Variation:	- 19
Development Applications (21/22):	87 approvals		
Development Applications Withdrawn (22/23):	3 withdrawn	Variation:	+ 1
Development Applications Withdrawn (21/22):	2 withdrawn		
Subdivisions/Amalgamations by WAPC (22/23):	6 by WAPC	Variation:	- 9
Subdivisions/Amalgamations by WAPC (21/22):	15 by WAPC		
TOTAL (22-23):	77 approvals	Variation:	- 27
TOTAL (21-22):	104 approvals		
Average processing timeframe:	69.9 days		

Please note that calculated processing days include periods where application is "on hold" awaiting further information requested from applicants.

Building

TOTALS (FINANCIAL YEARS COMPARED)

Total Fees & Applications (22/23):	182 apps	Variation:	- 33	\$ 71,282	Variation:	\$ 13,434
Total Fees & Applications (21/22):	215 apps			\$ 84,717		

APPLICATIONS & PERMITS APPROVALS

Dwellings - additions/alterations (22/23):	45 applications / permits	Variation:	+ 6
Dwellings - additions/alterations (21/22):	39 applications / permits		
Building Approval Cert. - Unauthorised (22/23):	14 applications / permits	Variation:	- 7
Building Approval Cert. - Unauthorised (21/22):	21 applications / permits		
Swimming pools/water tanks (22/23):	23 applications / permits	Variation:	- 6
Swimming pools/water tanks (21/22):	29 applications / permits		
Sheds, patios, carports (22/23):	103 applications / permits	Variation:	- 29
Sheds, patios, carports (21/22):	132 applications / permits		
Demolition Permits (22/23):	1 applications / permits	Variation:	- 4
Demolition Permits (21/22):	5 applications / permits		
Certified Application processing timeframe:	10 working days		
Uncertified Application processing timeframe:	25 working days		
Average Application processing timeframe:	23 working days		

26
new builds
this year

Health

TOTALS (FINANCIAL YEARS COMPARED)

Total Fees & Applications (22-23):	158 apps			\$	21,429		
Total Fees & Applications (21-22):	186 apps	Variation:	- 28	\$	24,047	Variation:	\$ 2,618

APPLICATIONS & ASSESSMENTS

Septics / Effluent Waste (22-23):	37 apps			\$	8,732		
Septics / Effluent Waste (21-22):	41 apps	Variation:	- 4	\$	9,558	Variation:	\$ 826
Food Business Registrations (22-23):	6 apps			\$	636		
Food Business Registrations (21-22):	13 apps	Variation:	- 7	\$	962	Variation:	\$ 326
Food Business Annual Renewal (22-23):	87 apps			\$	11,451		
Food Business Annual Renewal (21-22):	81 apps	Variation:	+ 6	\$	11,162	Variation:	\$ 289
Lodging House (22-23):	1 app			\$	430		
Lodging House (21-22):	7 apps	Variation:	- 6	\$	1,677	Variation:	\$ 1,497
Temporary Licences (22-23):	4 apps			\$	430		
Temporary Licences (21-22):	4 apps	Variation:	0	\$	370	Variation:	\$ 59
Other Health Act (22-23):	0 apps			\$	0		
Other Health Act(21-22):	3 apps	Variation:	- 3	\$	318	Variation:	\$ 318

Total Food Premise Inspections (22-23): 15 Total

Wastewater Disposal System Inspections: 9

Waste

DONNYBROOK WASTE MANAGEMENT FACILITY

Top 7 Waste Categories/Types:	Tonnes:	Tip Passes:	Revenue:
Scrap Metal	874	3	\$ 0
Organics & Mixed Greenwaste	487	585	\$ 1,841
General Waste	441	9,757	\$ 15,147
Construction & Demolition Waste:	44	35	\$ 1,776
Recycling (mixed & cardboard):	81	121	\$ 553
Inert Construction & Demolition Waste:	16	33	\$ 616
Bulky Whitegoods:	15	0	\$ 3,149
Totals (all categories, all year):	1,986	10,633	\$ 37,209

BALINGUP WASTE TRANSFER STATION

Top 5 Waste Categories/Types:	Tonnes:	Tip Passes:	Revenue:
General Waste:	166	4,163	\$ 699
Scrap Metal:	75	5	\$ 0.00
Organics & Mixed Greenwaste:	62	149	\$ 61
Recycling (mixed & cardboard):	32	85	\$ 0.00
Construcion & Demolition Waste:	6	15	\$ 0.00
Totals (all categories, all year):	350	4,420	\$ 5,246

KERBSIDE COLLECTION IN ALL OF THE SHIRE (TONNAGE)

Organic/FOGO:	719	Recycling:	377
General Waste:	1,190	TOTAL:	2,287

15,053
tip passes
used this year



Works Programs & Maintenance

661 reports for maintenance requests received in the last financial year.

Top 5 reports for maintenance:
Trees (170), Grading (76), Parks & Gardens (70), Roads (68), Verges (49)

98% of requests reviewed and actioned.

604.38km unsealed roads graded during the Summer and Winter Grading Program.

Completed Works Projects in the last financial year:

- Path renewal works in Balingup
- Lowden Grimwade Road shoulder renewal works
- Extension of end of seal in Yabberup by approx. 550m
- Upgraded a 2km section of Grimwade Greenbushes Road to a sealed standard
- Upgraded a 500m section of Newlands Road to a sealed standard
- On Southampton Road, upgraded and widened seal from South Western Highway to Old Padbury Road
- On Upper Capel Road, reconstructed and widened seal from Perivale Orchards entrance to Ryalls Road intersection
- Upgraded a section of Collins Street near the Apple Fun Park
- Gravel resheeting works on Little Road and Milo Road

Background image by Lex Porebski (2023)



Reports from the Rangers

Notices sent to residents, with Ranger engagement & assistance: **80**

Most common reminders sent: **unregistered dogs & non-compliant firebreaks**

Most common FAQs: **about impounding dogs, wildlife & livestock**

In an effort to promote increased **dog registrations**, residents may have noticed changes to registration forms and internal processes aimed at achieving a more accessible and efficient experience. Additional information is available on the Shire's website ensuring residents have access to the latest information and educational resources, **these changes form part of the commitment to the Shire's responsible pet ownership messaging and awareness efforts, aligning with Council Plan objective 2.4.1.**

In addressing **firebreak compliance**, the Shire is actively engaged in creating and disseminating educational resources and information to the community through our website, social media channels, and distribution of flyers/printed materials for safety and awareness. The Shire, working alongside local brigade members, participated in communications workshops conducted by the Department of Fire & Emergency Services (DFES) to ensure accuracy and compliance with relevant communication standards.

While Rangers are not authorised to intervene with wildlife, the Shire provides a list of contacts on our website, along with other resources that may be helpful. Furthermore, **we have collaborated with local environmental groups to conduct workshops focusing on wildlife preservation, including the creation of possum and bat boxes (image shown right).**



Project Reporting

Social Housing Economic Recovery Package (SHERP) - Minninup Cottages & Langley Villas

The SHERP is the Social Housing Economic Recovery Package, which saw the Shire receiving a \$2.9m State Government grant in January 2022 to carry out the refurbishments of the Minninup Cottages and Langley Villas. The agreed plan is to perform two projects with Minninup Cottage's refurbishment during 2023 and Langley Villa's refurbishment during 2024.

Construction both internal and external commenced on 1 May 2023, to a total value of \$1,411,176.54 (ex GST).

The project is set for completion around the end of October 2023, where the residents will be returned to their homes, their belongings unpacked and expectantly relax and enjoy their new surroundings.

These refurbishments will see these facilities service the Donnybrook aged community for another 10-15 years and reduce the maintenance costs for the foreseeable future.

The VC Mitchell Park Project

This financial year has been big for the VC Mitchell Park (VCMP) Project:



1 Dec. 2022 - contract awarded to Perkins Builders

9 Jan. 2023 - start of design development + create PCG



23 Mar. 2023 - completion of design Hold Point 1

31 May 2023 - completion of design Hold Point 2



12 Sept. 2023 - completion of design Hold Point 3

9 Oct. 2023 - Perkins Builders site possession



16 Oct. 2023 - start of demolition + construction works on-site

Consultation for VCMP:

The following consultation was carried out to assist in the progression of this project:

- Consultation with individual sports clubs (particularly tennis and football) to assist in effective design development of the pavillions,
- Perkins Builders delivered a presentation to the previous Commissioner and key staff on 22 February 2023 regarding the draft Schematic Design Report,
 - In March 2023, the final Schematic Design Report was uploaded to the Shire's website and promoted on social media and via other forums alongside a comprehensive Project Community Information Package,
- Perkins Builders delivered a presentation to the previous Commissioner and key staff on 31 May 2023 regarding the draft Detailed Design Report. Additionally, on 11 June 2023, an after-hours Public Information Session was held for the community with particular focus for the residents adjacent to the VCMP site,
 - Following the two information sessions, summary notes were uploaded to the Shire website for easy viewing for interested community members.

Following this consultation, more sessions and opportunities for feedback have been scheduled and undertaken by the Shire to continue to share the progression of the VCMP Project.

VCMP Financials:

Like most construction projects, cost escalations are being realised - therefore, value engineering and de-scoping has been carried out appropriately to maximise value for money. An example of this is reflected in the reduction of building area, where the original concept was 1,551m² but as of Design Version 3, it is now 1,270m².

FUNDING DESCRIPTION:	FUNDING SOURCE:	AMOUNT:	NOTES/DETAILS:
FAA - 1 - DLGSCI Funding	State Government - Dept. of Local Government, Sporting & Cultural Industries (DLGSCI)	\$ 250,000	Expended, acquitted.
FAA - 2 - DLGSCI Funding		\$ 5,750,000	FAA contract executed by DLGSCI, 2 March 2023.
WA Treasury Corporation Borrowings (loan)		\$ 2,900,000	Loan application lodged 9 February 2023, approval received 15 March 2023.
Proceeds of land sale to WaterCorp	Shire of Donnybrook Balingup	\$ 100,000	Loan application reduced from \$3m to \$2.9m.
Hockey Pitch Insurance Claim	<i>Please note that the loan from the WA Treasury Corporation listed here has since been relodged and approved as at September 2023.</i>	\$ 41,229	Expended, acquitted.
Hockey Pitch Trust Fund (land sales)		\$ 188,457	Expended, acquitted.
Hockey Pitch Trust Fund (general)		\$ 20,314	Expended, acquitted.
Reserve - Land Development		\$ 250,000	Confirmed.
PROVISIONAL TOTAL:		\$ 9,500,000	Funding available without DFC and/or WAFC contributions.
WAFC Grant - Female Changerooms/Other		\$ 120,000	Confirmed.
WAFC Grant - additional funds commitment	Western Australian Football Commission (WAFC)	\$ 15,000	Confirmed.
WAFC Grant - offset DFC contribution		\$ 65,000	Confirmed.
DFC contribution	Donnybrook Football Club (DFC)	\$ 160,000	Confirmed.
Talison Lithium Community Investment Program (CIP)	Talison Lithium	\$ 3,000,000	Confirmed.
TOTAL		\$ 12,860,000	Funding available.

Prosperity

A strong, diverse and resilient economy.

Economic Development & Tourism

Tourism

The Shire of Donnybrook Balingup has two (2) tourism-based Service Level Agreements, one is with the Donnybrook Regional Tourism Association (DRTA), and the other is with the Balingup and Districts Tourism Association (BADTA). These tourism bodies have reported that, in the second half of the 2022/2023 financial year, BADTA saw 6,461 people through the Balingup Visitor Centre doors. DRTA saw 5,203 at the Donnybrook Visitor Centre, with most being interstate travelers and tourists, with international numbers slowly increasing.

In particular, members of BADTA worked with the Balingup Visitor Centre volunteers, Bibbulmun Track Foundation, Balingup Progress Association, the Shire and various businesses in the southwest to celebrate the 25th anniversary for the Bibbulman Track. This event saw the End Walkers travel the entire Bibbulmun Track by foot, camping overnight and enduring all that Winter had to throw at them. They made their way through the Balingup section in early August, where they were escorted by medieval knights.

Additionally, along with other South West local governments, Bunbury Geographe (BunGeo) and Australia's South West (ASW) have reported that:

- The Bunbury Geographe sub-region performs well compared to other major destinations in the region,
- Compared to the last financial year, December 2022 saw a 15% increase in traffic to the area, and March 2023 saw an increase of 13.1%.
- BunGeo also focused on marketing the Golden Valley region in Balingup with a photoshoot, and social media workshops in the area have proven effective as well,
- Additionally, BunGeo's tourism maps have continued to highlight various local attractions in our Shire.

Background image by Brian Vanallen (2023)

Grants & Supporting Business Initiatives

Small Business Grants Program

Through the Small Business Grants Program, the Shire was able to support local businesses that were faced with a variety of external pressures on top of their day-to-day issues that restricted their growth and development. Six grants of up to \$5,000 were provided through this program, with an intended second round of funding planned to be available in early 2024. A total of \$25,361.97 was funded by the Shire as follows:

- **Donnybooks** received \$4,170 for the purchasing of bookbinding and embossing equipment.
- **Shag Brewing Company** received \$4,401 to go towards a de-stoner that turned unwanted fruit produce into a value-added product.
- **The Hygge Farm** received \$3,445 for training and equipment that enables neuro-diverse individuals to participate in farm activities.
- **Balingup Veterinary Services** received \$5,000 to contribute towards the purchase of a portable X-ray machine valued at \$14,846 in total.
- **The Cutting Shed** received \$4,087 to develop new products, currently at the design stage, to the market as well as the set up of a private treatment room.
- **Nourish Me Up** received \$4,257 to allow the company to shift from a shop-front model to online, including a website reconfiguration for online sales and product delivery.

Grant Guru

A collaboration between the Shire, the Donnybrook Balingup Chamber of Commerce and Industry, the Donnybrook Regional Tourism Association, the Balingup Tourism Association and the Donnybrook Community Resource Centre has resulted in the grant search engine, Grant Guru, becoming available on the Shire's website. This delivers a free one-stop-shop for business and community grants, with anywhere up to \$16b available at any time – all one needs to do is jump online to get started and to learn more.

Current page background by Deb Vanallen (2023), opposite page image of Shire Administration Office (2023).

Performance

Open, robust conversations and harmonious outcomes.

98
employees

4 yr.
average
tenure

46
full time
(47%)

46
male
(47%)

27
casual
(27%)

25
part time
(26%)

52
female
(53%)

47
average age
(range 17-77)

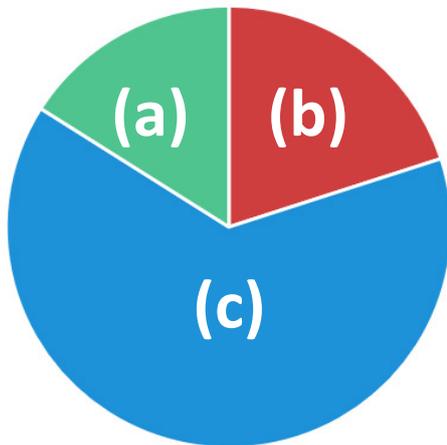
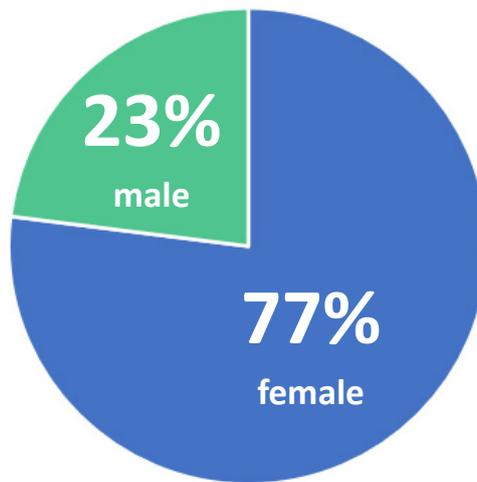


Media & Communications

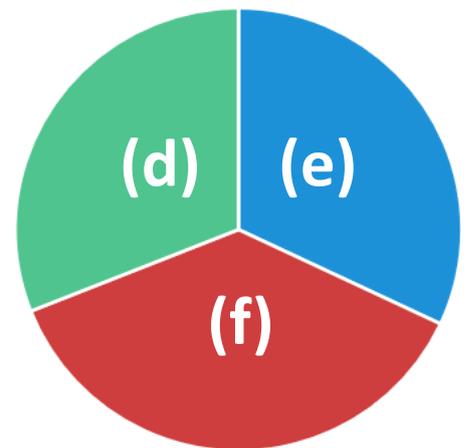
Social Media & Website (www.donnybrook-balingup.wa.gov.au)

In early December 2022, our social media engagement peaked, notably with the formal resignation of five Councillors. Subsequently, our second busiest period occurred in late March/early April, centering around the Donnybrook Festival. Another notable success was achieved through a paid advertisement for the Donnybrook Recreation Centre, with the Have a Try Day campaign reaching 31.2k accounts in December 2022.

An interesting demographic insight reveals that the most common age group among our followers is 35-44, suggesting a significant presence of families and mature-aged residents, potentially supported by family members in close proximity. Notably, our primary followers, spanning various Meta platforms, appear to extend beyond the Shire and immediate Southwest locations (such as Bunbury and Bridgetown). This points to a tourism-focused audience, with approximately 48% of the average follower base located from Mandurah through to Perth.



Total Followers across Meta
(Facebook + Instagram):
3,649



- (a) 16% of Instagram followers
> located within the Shire
- (b) 20% of Instagram followers
> located in the Southwest
- (c) 64% of Instagram followers
> located beyond the Southwest

- (d) 31% of Facebook followers
> located beyond the Southwest
- (e) 32% of Facebook followers
> located in the Southwest
- (f) 37% of Facebook followers
> located within the Shire

Communication Updates

We have implemented updates across the following areas with a strong focus on ensuring effective information sharing and making resources easily accessible for both our website visitors and members of the community.

- Updated news categories for easier online filtering,
 - Revision of how Council Meeting Minutes are accessed by the public,
 - Implemented substantial modifications to the public-facing information on our website to guarantee smooth access and provide current and accurate information, as well as regular news sharing and resource promotion for the community,
 - Revised the Shire's branding guidelines, focusing on documents and online publishing with a particular emphasis on elevating the brightness and user-friendliness of the social media style, ensuring a consistent and recognisable styling)
 - Consistent voice and tone developed across the Shire's external communications,
- Development team who have been working with community groups to enable the Shire to engage in cross-promotion with local organisations and groups, aiding in advertising and raising awareness of matters of interest in our community,
- Implemented an enhanced phone system to streamline internal and external communications for improved customer service,
 - Regular media releases to share information in a formal, transparent nature. Additionally, forwarding these statements to local media outlets and editors potentially reaching the public through various mediums beyond the Shire's standard digital channels,
 - Physical posters flyers, and letters being prepared for distribution (VCMP letters to nearby residents),
 - Monthly staff meetings for organisation-wide updates and comms.
- Close collaboration with the Community

4,864

average website visitors per month (equals approx. 2 pages minimum per user, every website visit)

6,924

average website 'sessions' per month (times website was opened)

14,487

average website views each month, total from all visitors

Statutory Compliance & Governance

Freedom of Information (FOI)

In compliance with the *Freedom of Information Act 1992*, the Shire processed several Freedom of Information applications, outside the normal legislative approval process, in line with the *Open by Design* principles from the Office of the Information Commissioner. This proactive approach aims to share information with the community and be as transparent as possible.

A comprehensive review of the Shire's Information Statement has been undertaken and is available on the Shire's website. The FOI Annual Statistical Return for the Shire was also submitted to the Office of the Information Commissioner.

Public Interest Disclosure

The *Public Interest Disclosure Act 2003* (the PID Act) enables people to make disclosures about alleged wrongdoings within the State public sector, local government, and public universities, and offers protections for doing so. The PID Act aims to ensure openness and accountability in Government by encouraging people to make disclosures by maintaining confidentiality and providing immunity from detrimental action. During the 2022/23 financial year, no Public Interest Disclosures were received by the Shire.

Minor Breach Complaints

The minor breach system is part of the disciplinary framework for Councillors in Western Australia under the *Local Government Act 1995* (the Act). A Council member commits a minor breach if they contravene the rules of conduct set out in the *Local Government (Model Code of Conduct) Regulations 2021* or *regulation 34D* of the *Local Government (Administration) Regulations 1996*. The Shire is required to maintain and publish on its website a Register of Certain Complaints of Minor Breaches, which contains records of complaints that result in a finding that a minor breach has occurred. During the 2022/2023 financial year, no complaints of minor breach as defined under the Act were determined.

Delegations Register Review

Local governments have responsibility for decision making assigned under 170 of legislation. Delegation of power and duties enables efficient and effective strategic, financial, and operational decisions to be made. The annual statutory review of the Shire's Delegation Register was undertaken at the Ordinary Council Meeting on 28 June 2023. The review included amendments to reflect changes to legislation, responsibilities, continuity of service and operational requirements.

Compliance Audit Return (CAR)

The Compliance Audit Return (CAR) for the Shire for the period 1 January 2022 to 31 December 2022 was undertaken as required by the *Local Government (Audit) Regulations 1996*. The annual process enables local governments to assess their compliance with key components of the *Local Government Act 1995* and associated Regulations. After review of the audit findings, the 2022 CAR provided a positive compliance achievement for the Shire of ninety three (93) out of the ninety four (94) specified compliance items. The non-compliance item related to Annual Financial Interest Returns for relevant persons. The 2022 CAR was lodged with the Department of Local Government, Sport and Cultural Industries.

Final Score:

98.9% (93 / 94)

Compliance Audit Return positive compliance!

Council Plan Priority Projects ACHIEVED!

Significant strides were accomplished in the 2022/2023 period in advancing the priority projects outlined **Performance** category in the Council Plan.

Outcome 11.1.1 - Provide an annual review of key informing strategies to the Integrated Planning and Reporting Framework to inform the Annual Budget.

In the 2022-2023 financial year, Council were presented with the 5 yearly asset revaluations, and endorsed the Asset Management Plans, Reserve Funds Plan 2023-2024 and the Borrowing Plan 2023-2024.

Outcome 11.2.4 - Livestreaming of Council Meetings.

Livestreaming of Council meetings as per Outcome 11.2.4 was implemented, with the first Council meeting livestreamed in September 2022. This measure provides a greater opportunity for ratepayers and residents to access Council meetings and aims to enhance community engagement and participation. It also meets and exceeds the mandatory recording of Council meeting requirements in accordance with local government reforms.

Outcome 12.1.2 - Provide and deliver an Internal Audit Program.

This outcome was achieved with an on-site audit that was conducted over two (2) days in April 2023.

Outcome 13.1.2 - Develop a standardised community lease for community and sporting groups.

We are pleased to announce that the approval of the Property Management Framework (PMF) at the Ordinary Council Meeting held on August 23, 2023 signifies the achievement of Council Plan Item 13.1.2. The PMF represents a significant milestone in our commitment to enhancing the management of lease arrangements with various stakeholders, including community organisations, sports and recreation clubs, government agencies and commercial entities. The framework has been thoughtfully developed to offer transparency and clear guidance to the Shire.

The overarching goal of the PMF is to strike a harmonious balance between providing essential facilities, services, and managing associated costs, all while aligning with the needs and expectations of our community. This achievement has been the result of a collaborative effort, which involved engaging the public and local community to gather valuable insights and feedback.

As we move forward, the staged implementation of the PMF will be diligently pursued, with a focus on delivering positive outcomes for all stakeholders involved.

Background image of Donnybrook Council Chamber (2023).

Local Government Reform Preparation

The *Local Government Amendment Bill 2023* signifies a significant overhaul of local government practices in Western Australia, marking the most substantial reforms in over 25 years. Working within the framework of the *Local Government Act 1995 (the Act)*, the Shire has embraced these reforms, aligning with the State Government's vision to enhance the Act's effectiveness for the benefit of residents and ratepayers.

The reforms are structured around six key themes, including earlier intervention, regulatory effectiveness and streamlined penalties, aiming to reduce bureaucratic complexities and enhance transparency and accountability. Throughout 2022/2023, the Shire has actively pursued the implementation of reform initiatives, focusing on early adoption where feasible. These initiatives include:

- Standardised and consistent recording in Council meeting minutes of all votes cast by Councillors for all decisions made by Council;
- Livestreaming of Council meetings;
- Publication of important local government transactions, including the Lease Register being published on the Shire's website;
- Implementation of standardised templates for annual financial reports; and
- Collaboration and resource sharing between local governments.

Compliance

Records

Under the *State Records Act 2000*, the Shire is required to have a Record Keeping Plan (RKP) that is approved by the State Records Commission.

12,493
total records
created in 22-23

6,953
incoming
documents

3,992
outgoing
documents

1,548
internal
file notes

Payments to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the number of employees of the Shire entitled to an annual salary of \$130,000 or more (in \$10,000 increments), and CEO remuneration details.

ANNUAL SALARIES

NUMBER OF EMPLOYEES

\$130,000 - \$139,000 3

CEO RENUMERATION

\$180,000 - \$189,000 Salary

\$ 1,500 Communications Allowance (internet, phone, etc.)

Superannuation Minimum statutory payment

Vehicle Work and private use

Section 7A of the Salaries and Allowances Act 1975 requires the Salaries and Allowances Tribunal to determine the minimum and maximum range of remuneration to be paid or provided to Chief Executive Officers of local governments.

Council Meeting Cycles & Attendance

Please note that from 11 January 2023, 12 meetings were unattended by Councillors. This is due to the Council being replaced with a Commissioner following the resignation of 5 Councillors in December 2022.

COUNCILLOR	MEETINGS ATTENDED	LEAVE OF ABSENCE	APOLOGY
Cr Leanne Wringe	6	-	-
Cr Lisa Glover	5	-	1
Cr Shane Atherton	6	-	-
Cr Peter Gubler	6	-	-
Cr Phil Jones	6	-	-
Cr Fred Mills	6	-	-
Cr Chris Smith	6	-	-
Cr Chaz Newman	5	-	1
Cr Jackie Massey	3	2	1
Comissioner Gail McGowan	12	-	-

COUNCIL MEETING	SPECIAL COUNCIL MEETING	AUDIT & RISK MANAGEMENT COMMITTEE MEETINGS	ANNUAL GENERAL MEETING OF ELECTORS
<i>8 total</i>	<i>6 total</i>	<i>3 total</i>	<i>1 total</i>
27 July 2022	16 November 2022	18 January 2023	7 March 2023
24 August 2022	11 January 2023	8 March 2023	-
28 September 2022	25 January 2023	30 May 2023	-
26 October 2022	22 February 2023	-	-
23 November 2022	2 May 2023	-	-
22 March 2023	12 June 2023	-	-
24 May 2023	-	-	-
28 June 2023	-	-	-

Elected Members Remuneration & Allowances

COUNCILLOR	ALLOWANCES (Pres./Dep./Comm.)	ATTENDANCE	ITC ANNUAL ALLOWANCE	TRAVEL REIMBURSEMENT	TOTAL
Cr Leanne Wringe	\$ 4,265.29	\$ 5,157.10	\$ 1,143.34		\$ 10,565.73
Cr Lisa Glover	\$ 1,177.49	\$ 4,640.15	\$ 463.83	\$ 256.10	\$ 6,537.57
Cr Shane Atherton		\$ 4,200.85	\$ 419.92		\$ 4,620.77
Cr Peter Gubler		\$ 4,640.15	\$ 463.83		\$ 5,103.98
Cr Phil Jones		\$ 4,640.15	\$ 463.83	\$ 164.78	\$ 5,268.76
Cr Fred Mills		\$ 4,640.15	\$ 463.83	\$ 489.16	\$ 5,593.14
Cr Chris Smith		\$ 4,200.85	\$ 419.92		\$ 4,620.77
Cr Jaqueline Massey		\$ 4,200.85	\$ 419.92	\$ 306.80	\$ 4,927.57
Comm. McGowan	\$ 116,691.74				\$ 116,691.74
					\$ 168,550.80

Background image of a field with windmill (2022).



General Reporting from the Local Emergency Management Committee (LEMC)

In November 2022, Committee members provided an updated on their organisation in regards to issues, threats, amendments to plans, events and learnings to assist in the overall preparedness of the Committee in relation to the Local Emergency Management Arrangements (LEMA). This included reports from the Shire itself (Community Emergency Services Manager and Director Operations), as well as:

- State Emergency Services (SES),
- St John Ambulance,
- WA Country Health Services,
- Bushfire Services,
- Volunteer Fire & Rescue Services,
- Western Power,
- Water Corporation,
- Department of Communities,
- Department of Fire and Emergency Services (DFES),
- Department of Primary Industries & Regional Development (DPIRD),
- Balingup Progress Association (BPA).

In May 2023, Committee members were asked to update their contact details on a regular basis to the Shire. The LEMC also accepted the Local Emergency Welfare Plan 2022, tabled by the Department of Communities. In addition, another update was provided by the following:

- Donnybrook Police,
- Donnybrook Volunteer Fire & Rescue,
- St John Ambulance,
- Department of Communities,
- Shire of Donnybrook Balingup (CESM, Local Recovery Coordinator, and Senior Ranger),
- Water Corporation,
- Tuia Lodge,
- District Emergency Management Advisor,
- Department of Fire and Emergency Services (DFES),
- Balingup Progress Association (BPA).

General Reporting from the Audit & Risk Management Committee (ARMC)

The Audit and Risk Management Committee conducted three meetings in the 2022/2023 year where the committee reviewed and received the Compliance Audit Return, an update on the Internal Audit status, and a report on the examination of IT Systems review. The Committee also oversaw financial matters, receiving the Annual Financial Statements and Audit Opinion for the year ending 30 June 2022. This reflects the Committee's commitment to regulatory compliance and effective risk management.

Image at top of page by William Dickie (2023).

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SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

A proud community enjoying our rural lifestyle, cultural heritage and natural environment.

Principal place of business:
Corner Collins and Bentley Streets
Donnybrook WA 6239

**SHIRE OF DONNYBROOK BALINGUP
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 Donnybrook Balingup 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 Eighth day of December 2023



Chief Executive Officer

Garry Hunt

Name of Chief Executive Officer

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions	2(a)	4,087,026	1,506,091	5,333,239
Fees and charges	2(a)	2,025,680	1,885,721	1,750,780
Interest revenue	2(a)	289,802	99,410	80,288
Other revenue	2(a)	4,024	409	16,835
		12,933,852	10,026,707	13,304,078
Expenses				
Employee costs	2(b)	(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs	2(b)	(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
		(18,287,937)	(16,406,912)	(16,006,462)
		(5,354,085)	(6,380,205)	(2,702,384)
Capital grants, subsidies and contributions	2(a)	3,457,189	12,665,285	4,892,961
Profit on asset disposals		51,840	57,531	130,482
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		2,426,826	12,692,861	3,616,246
Net result for the period		(2,927,259)	6,312,656	913,862
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	19	27,950,547	0	14,181,440
Total other comprehensive income for the period	19	27,950,547	0	14,181,440
Total comprehensive income for the period		25,023,288	6,312,656	15,095,302

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,722,530	10,443,573
Trade and other receivables	5	1,073,391	802,148
Other financial assets	4(a)	23,254	22,988
Inventories	6	202,831	257,644
Other assets	7	474,355	63,416
TOTAL CURRENT ASSETS		12,496,361	11,589,769
NON-CURRENT ASSETS			
Trade and other receivables	5	151,093	138,294
Other financial assets	4(b)	229,211	248,780
Inventories	6	1,943,669	1,971,753
Other Assets	7	616,647	719,498
Property, plant and equipment	8	48,000,577	48,463,683
Infrastructure	9	155,210,955	130,122,273
Right-of-use assets	11(a)	96,581	36,763
Intangible assets	12	503,201	526,890
TOTAL NON-CURRENT ASSETS		206,751,934	182,227,934
TOTAL ASSETS		219,248,295	193,817,703
CURRENT LIABILITIES			
Trade and other payables	13	1,535,425	1,350,643
Other liabilities	14	1,915,098	2,208,477
Lease liabilities	11(b)	32,375	15,032
Borrowings	15	52,207	65,983
Other Financial Liabilities	16	221,713	0
Employee related provisions	17	904,887	856,343
TOTAL CURRENT LIABILITIES		4,661,705	4,496,478
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	65,498	23,062
Borrowings	15	220,797	273,004
Other financial liabilities	16	3,806,000	3,802,000
Employee related provisions	17	135,655	139,132
Other provisions	18	2,006,648	1,755,323
TOTAL NON-CURRENT LIABILITIES		6,234,598	5,992,521
TOTAL LIABILITIES		10,896,303	10,488,999
NET ASSETS		208,351,992	183,328,704
EQUITY			
Retained surplus		30,225,909	33,035,978
Reserve accounts	30	5,202,192	5,319,382
Revaluation surplus	19	172,923,891	144,973,344
TOTAL EQUITY		208,351,992	183,328,704

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

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

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		32,015,240	5,426,258	130,791,904	168,233,402
Comprehensive income for the period					
Net result for the period		913,862	0	0	913,862
Other comprehensive income for the period	19	0	0	14,181,440	14,181,440
Total comprehensive income for the period		913,862	0	14,181,440	15,095,302
Transfers from reserve accounts	30	2,632,984	(2,632,984)	0	0
Transfers to reserve accounts	30	(2,526,108)	2,526,108	0	0
Balance as at 30 June 2022		33,035,978	5,319,382	144,973,344	183,328,704
Comprehensive income for the period					
Net result for the period		(2,927,259)	0	0	(2,927,259)
Other comprehensive income for the period	19	0	0	27,950,547	27,950,547
Total comprehensive income for the period		(2,927,259)	0	27,950,547	25,023,288
Transfers from reserve accounts	30	1,178,640	(1,178,640)	0	0
Transfers to reserve accounts	30	(1,061,450)	1,061,450	0	0
Balance as at 30 June 2023		30,225,909	5,202,192	172,923,891	208,351,992

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

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

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,577,109	6,135,637
Grants, subsidies and contributions		3,791,931	3,500,633
Fees and charges		2,139,416	1,746,923
Interest revenue		289,802	80,288
Goods and services tax received		1,269,566	1,521,729
Other revenue		338	982
		14,068,162	12,986,192
Payments			
Employee costs		(6,017,149)	(5,642,555)
Materials and contracts		(3,222,806)	(4,114,076)
Utility charges		(410,874)	(391,152)
Finance costs		(9,067)	(13,103)
Insurance paid		(440,078)	(377,200)
Goods and services tax paid		(1,252,277)	(1,458,336)
Other expenditure		(364,438)	(201,518)
		(11,716,689)	(12,197,940)
Net cash provided by (used in) operating activities		2,351,473	788,252
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,479,087)	(977,683)
Payments for construction of infrastructure	9(a)	(3,694,968)	(5,281,979)
Capital grants, subsidies and contributions		2,705,534	4,892,961
Proceeds from financial assets at amortised cost - self supporting loans		9,655	9,396
Proceeds from financial assets at fair values through other comprehensive income		13,334	1,113
Proceeds from sale of property, plant & equipment		228,318	238,091
Net cash provided by (used in) investing activities		(2,217,214)	(1,118,101)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(65,983)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(29,043)
Net proceeds from other financial liabilities		225,713	(265,436)
Net cash provided by (used In) financing activities		144,698	(358,058)
Net increase (decrease) in cash held		278,957	(687,907)
Cash at beginning of year		10,443,573	11,131,480
Cash and cash equivalents at the end of the year	3	10,722,530	10,443,573

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions		4,087,026	1,506,091	5,333,239
Fees and charges		2,025,680	1,885,721	1,750,780
Interest revenue		289,802	99,410	80,288
Other revenue		4,024	409	16,835
Profit on asset disposals		51,840	57,531	130,482
		12,985,692	10,084,238	13,434,560
Expenditure from operating activities				
Employee costs		(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs		(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		(19,370,140)	(16,436,867)	(17,413,659)
Non-cash amounts excluded from operating activities	28(a)	8,671,688	5,770,505	5,833,475
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,457,189	12,665,285	4,892,961
Proceeds from disposal of assets		228,318	287,260	238,091
Proceeds from financial assets at amortised cost - self supporting loans	29(a)	9,655	9,396	9,396
Proceeds from financial assets at amortised cost - commercial loans		13,334	13,333	1,113
		3,708,496	12,975,274	5,141,561
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,479,087)	(13,453,191)	(977,683)
Purchase and construction of infrastructure	9(a)	(3,694,968)	(5,538,060)	(5,281,979)
		(5,174,055)	(18,991,251)	(6,259,662)
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	0	3,000,000	0
Transfers from reserve accounts	30	1,178,640	2,679,984	2,632,984
		1,178,640	5,679,984	2,632,984
Outflows from financing activities				
Repayment of borrowings	29(a)	(65,983)	(109,902)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(15,031)	(29,043)
Net proceeds from other financial liabilities		225,713	0	(265,436)
Transfers to reserve accounts	30	(1,061,450)	(779,400)	(2,526,108)
		(916,752)	(904,333)	(2,884,166)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(b)	1,831,936	1,822,450	1,346,843
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
Surplus or deficit after imposition of general rates	28(b)	2,915,505	0	1,831,936

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

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

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the 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 except for disclosure requirements of:

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 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 31 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
- estimated useful life of intangible assets

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 DONNYBROOK BALINGUP
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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,527,320	0	6,527,320
Grants, subsidies and contributions	4,087,026	0	0	0	4,087,026
Fees and charges	2,007,541	0	13,139	5,000	2,025,680
Interest revenue	0	0	289,802	0	289,802
Other revenue	0	0	0	4,024	4,024
Capital grants, subsidies and contributions	0	3,457,189	0	0	3,457,189
Total	6,094,567	3,457,189	6,830,261	9,024	16,391,041

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,122,936	0	6,122,936
Grants, subsidies and contributions	5,333,239	0	0	0	5,333,239
Fees and charges	1,741,729	0	9,051	0	1,750,780
Interest revenue	0	0	80,288	0	80,288
Other revenue	0	0	0	16,835	16,835
Capital grants, subsidies and contributions	0	4,892,961	0	0	4,892,961
Total	7,074,968	4,892,961	6,212,275	16,835	18,197,039

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	135,261	14,238
Rates instalment and penalty interest	51,690	57,208
Other interest revenue	102,851	8,842
	289,802	80,288

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	41,750	33,800
- Other services – grant acquittals	1,600	5,000
- Deferred pensioner and internal audit (AMD Chartered Accountants)	8,082	0
	51,432	38,800

Employee Costs

Employee benefit costs	5,729,192	5,457,552
Other employee costs	283,635	243,863
	6,012,827	5,701,415

Finance costs

Borrowings	7,172	9,613
Provisions: unwinding of discount	182,197	0
Lease liabilities	1,240	1,881
	190,609	11,494

SHIRE OF DONNYBROOK BALINGUP
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	6,617,683	7,943,573
Term deposits	4,104,847	2,500,000
Total cash and cash equivalents	10,722,530	10,443,573
Held as		
- Unrestricted cash and cash equivalents	2,987,199	2,343,238
- Restricted cash and cash equivalents	20 7,735,331	8,100,335
	10,722,530	10,443,573

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust

Shares in Bendigo Bank

2023	2022
\$	\$
23,254	22,988
23,254	22,988
28(b) 23,254	22,988
23,254	22,988
23,254	22,988
23,254	22,988
23,254	22,988
122,721	145,976
106,490	102,804
229,211	248,780
122,721	145,976
122,721	145,976
81,490	77,804
25,000	25,000
106,490	102,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

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 26 (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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	362,869	405,884
Trade receivables	638,754	307,207
GST receivable	71,768	89,057
	1,073,391	802,148
Non-current		
Rates and statutory receivables	151,093	138,294
	151,093	138,294

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	177,669	119,919	48,326
Contract assets	460,254	14,908	138,937
Total trade and other receivables from contracts with customers	637,923	134,827	187,263

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 DONNYBROOK BALINGUP
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6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	5,427	10,767
Gravel	195,321	244,983
Work in progress - Gravel	200	200
Kiosk supplies	1,883	1,694
	202,831	257,644
Non-current		
Clay Soil Stockpile	1,943,669	1,971,753
	1,943,669	1,971,753
The following movements in inventories occurred during the year:		
Balance at beginning of year	2,229,397	317,815
Inventories expensed during the year	(305,000)	(236,365)
Additions to inventory	222,103	2,147,947
Balance at end of year	2,146,500	2,229,397

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

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Accrued income	14,101	48,508
Contract assets	460,254	14,908
	<u>474,355</u>	<u>63,416</u>
Non-current assets		
Accrued Income	616,647	719,498
	<u>616,647</u>	<u>719,498</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Furniture and equipment - work in progress	Buildings - work in progress	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	4,187,400	27,080,489	31,267,889	271,398	4,322,342	3,000	0	35,864,629
Additions	0	681,749	681,749	23,166	261,632	8,789	2,347	977,683
Disposals	(93,000)	(277,624)	(370,624)	0	(92,167)	0	0	(462,791)
Revaluation increments / (decrements) transferred to revaluation surplus	1,247,600	12,933,840	14,181,440	0	0	0	0	14,181,440
Depreciation	0	(1,243,605)	(1,243,605)	(104,860)	(673,409)	0	0	(2,021,874)
Transfers	0	(72,404)	(72,404)	22,743	(22,743)	(3,000)	0	(75,404)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Comprises:								
Gross balance amount at 30 June 2022	5,342,000	69,289,973	74,631,973	672,721	7,374,005	8,789	2,347	82,689,835
Accumulated depreciation at 30 June 2022	0	(30,187,528)	(30,187,528)	(460,274)	(3,578,350)	0	0	(34,226,152)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Additions	0	313,384	313,384	217,237	346,353	0	602,113	1,479,087
Disposals	(173,000)	0	(173,000)	0	(76,480)	0	0	(249,480)
Assets written off	0	0	0	0	0	(6,600)	0	(6,600)
Depreciation	0	(912,805)	(912,805)	(119,464)	(667,425)	0	0	(1,699,694)
Transfers	0	0	0	15,770	0	(2,189)	0	13,581
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577
Comprises:								
Gross balance amount at 30 June 2023	5,169,000	69,603,357	74,772,357	955,740	7,536,203	0	604,460	83,868,760
Accumulated depreciation at 30 June 2023	0	(31,100,333)	(31,100,333)	(629,750)	(4,138,100)	0	0	(35,868,183)
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Valuer	June 2022	Price per hectare, market borrowing rate, sales evidence
Buildings - non-specialised	2	Cost approach using depreciated replacement cost	Independent Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	Purchase cost
Plant and equipment		N/A	Cost	N/A	Purchase cost

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - other	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - work in progress movement	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	78,927,733	6,166,292	18,083,822	2,935,263	22,574,949	789,997	129,478,056
Additions	2,873,898	2,124,638	0	102,277	0	181,166	5,281,979
(Disposals)	0	(1,052,015)	0	0	0	0	(1,052,015)
Depreciation	(2,048,491)	(354,780)	(316,196)	(63,045)	(878,639)	0	(3,661,151)
Transfers	0	327,114	0	14,846	424,942	(691,498)	75,404
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Comprises:							
Gross balance at 30 June 2022	112,771,690	12,037,777	26,349,624	4,506,356	54,704,782	279,665	210,649,894
Accumulated depreciation at 30 June 2022	(33,018,550)	(4,826,528)	(8,581,998)	(1,517,015)	(32,583,530)	0	(80,527,621)
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Additions	2,835,761	122,040	0	214,610	88,000	434,557	3,694,968
(Disposals)	(60,714)	(948,487)	0	0	0	0	(1,009,201)
Revaluation increments / (decrements) transferred to revaluation surplus	13,690,597	564,941	1,154,855	643,407	11,896,747	0	27,950,547
Depreciation	(3,492,601)	(397,330)	(353,445)	(91,670)	(1,199,005)	0	(5,534,051)
Transfers	0	3,237	0	0	0	(16,818)	(13,581)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955
Comprises:							
Gross balance at 30 June 2023	131,202,693	11,923,187	28,275,584	5,064,807	74,328,000	697,404	251,491,675
Accumulated depreciation at 30 June 2023	(38,476,510)	(5,367,537)	(9,706,548)	(1,309,119)	(41,421,006)	0	(96,280,720)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).

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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	4 to 100 years
Office Furniture and Equipment	4 to 15 years
Computer Equipment	4 to 15 years
Plant and equipment	5 to 15 years
Infrastructure	
Bridges	27 to 77 years
Road clearing and earthworks	not depreciated
Road Pavement	40 to 55 years
Road Seal	15 years
Car Parks	40 years
Cycleways	40 years
Footpaths - Concrete	25 to 72 years
Footpaths - Slabs	25 to 72 years
Storm Water Drainage	83 years
Other	3 to 80 years

Revision of useful lives of plant and equipment

During the year the estimated total useful lives of certain items of plant and equipment used in the maintenance of road infrastructure were revised. The net effect of the change is nil.

(b) Temporarily Idle or retired from use assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2023	2022
	\$	\$
Infrastructure - other	542,288	724,888
	<u>542,288</u>	<u>724,888</u>

(c) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2023	2022
	\$	\$
Furniture and equipment	60,221	45,221
Plant and equipment	206,620	214,220
Right of Use Assets	73,786	88,562
Infrastructure - other	0	159,200
Infrastructure - bridges	0	580,000
	<u>340,627</u>	<u>1,087,203</u>

**SHIRE OF DONNYBROOK BALINGUP
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10. 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 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.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

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 DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets	
		Right-of-use assets	Total
		\$	\$
Balance at 1 July 2021		65,509	65,509
Depreciation		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Gross balance amount at 30 June 2022		65,509	65,509
Accumulated depreciation at 30 June 2022		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Additions		74,811	74,811
Depreciation		(14,993)	(14,993)
Balance at 30 June 2023		96,581	96,581
Gross balance amount at 30 June 2023		140,320	140,320
Accumulated depreciation at 30 June 2023		(43,739)	(43,739)
Balance at 30 June 2023		96,581	96,581

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		(14,993)	(28,746)
Finance charge on lease liabilities	29(b)	(1,240)	(1,881)
Total amount recognised in the statement of comprehensive income		(16,233)	(30,627)
Total cash outflow from leases		(16,272)	(30,924)
(b) Lease Liabilities			
Current		32,375	15,032
Non-current	29(b)	65,498	23,062
		97,873	38,094

The Shire of Donnybrook Balingup has three leases relating to plant and equipment. The lease term for these leases vary up to four years. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

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 29(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 10 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 DONNYBROOK BALINGUP
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12. INTANGIBLE ASSETS

	2023 Actual	2022 Actual
Intangible assets	\$	\$
Non-current		
Waste Landfill	1,811,523	1,742,395
Less: Accumulated amortisation	(1,308,322)	(1,215,505)
	<u>503,201</u>	<u>526,890</u>
Movements in balances of computer software during the financial year are shown as follows:		
Balance at 1 July	526,890	73,409
Recognition of waste cell airspace	69,128	983,730
Amortisation	(92,817)	(530,249)
Balance at 30 June	<u>503,201</u>	<u>526,890</u>
TOTAL INTANGIBLE ASSETS	<u>503,201</u>	<u>526,890</u>

SIGNIFICANT ACCOUNTING POLICIES

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

An airspace asset is an intangible asset that is measured based on the net present value of the future cash flows required to meet the rehabilitation requirement details in the landfill licensing agreement.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2021 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for capping and monitoring the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Landfill Closure Management Plan, November 2021).

**SHIRE OF DONNYBROOK BALINGUP
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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
ATO liabilities
Bonds and deposits held
Accrued expenses
Other payables

	2023	2022
	\$	\$
	510,723	342,547
	210,519	190,946
	79,757	148,551
	618,041	572,476
	64,585	45,794
	51,800	50,329
	1,535,425	1,350,643

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

14. OTHER LIABILITIES

Current

Contract liabilities	4,258	6,236
Capital grant/contributions liabilities	1,910,840	2,202,241
	<u>1,915,098</u>	<u>2,208,477</u>

Reconciliation of changes in contract liabilities

Opening balance	6,236	1,758
Additions	4,258	6,236
Revenue from contracts with customers included as a contract liability at the start of the period	(6,236)	(1,758)
	<u>4,258</u>	<u>6,236</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$4,258 (2022: \$6,236)

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	2,202,241	2,386,027
Additions	1,810,391	2,701,634
Revenue from capital grant/contributions held as a liability at the start of the period	(2,101,792)	(2,885,420)
	<u>1,910,840</u>	<u>2,202,241</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,910,840	2,202,241
	<u>1,910,840</u>	<u>2,202,241</u>

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

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

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

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		52,207	220,797	273,004	65,983	273,004	338,987
Total secured borrowings	29(a)	52,207	220,797	273,004	65,983	273,004	338,987

Secured liabilities and assets pledged as security

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

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

Risk

Details of individual borrowings required by regulations are provided at Note 29(a).

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

16. Other Financial Liabilities

Preston Village Lease Liability	2023	2022
	\$	\$
Carrying amount at beginning of period	3,802,000	4,067,436
Liability Increase	941,000	0
Liability Decrease	(715,287)	(265,436)
Carrying amount at end of period	4,027,713	3,802,000

	2023	2022
	\$	\$
Current	221,713	0
Non-current	3,806,000	3,802,000
	4,027,713	3,802,000

Preston Village Lease Liability

Preston Village Lease Liability represents monies paid by the incoming lessee of the Preston Retirement Village, Sharp Street Donnybrook under a life tenancy lease arrangement.

The proceeds received from the life tenancies are initially classified as a non-current liability as the Shire is only required to repay these funds to a vacating lessee, or their estate, in the event that the Shire is unable to attract a subsequent lessee within the 3-year time period, as specified in the lease agreement.

The lease liability in respect to each unit leased will remain unchanged unless the Shire is required to refund any lease amount in which case the lease liability will be reduced when refunded.

Where a lessee has vacated a property prior to balance date, the loan liability to the lessee has been classified as non-current as the Shire will not be required to repay the lessee until the property is re-leased. In the event that the property will be re-leased within the next 12 months, the existing liability will be replaced with a new non current liability with no net impact on the Shire's Statement of Financial Position.

In the event that Council elects not to market a vacated unit, or the unit will have been vacant for a period of three years at a date falling within the next 12 months, any loan liability on the property will be classified as current.

The respective cost of land and buildings to which the leases relate are recorded at fair value within the Shire's property, plant and equipment (Note 8a).

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

17 EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	441,310	417,614
Long service leave	463,577	438,729
Total current employee related provisions	904,887	856,343
Non-current provisions		
Employee benefit provisions		
Long service leave	135,655	139,132
Total non-current employee related provisions	135,655	139,132
Total employee related provisions	1,040,542	995,475

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.
actual settlement of the liabilities is expected to occur as follows:

	Note	2023	2022
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		419,370	355,690
More than 12 months from reporting date		621,172	639,785
		1,040,542	995,475

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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

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

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. OTHER PROVISIONS

	Provision for waste cell rehabilitation	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	1,755,323	1,755,323
	<u>1,755,323</u>	<u>1,755,323</u>
Additional provision	69,128	69,128
Charged to profit or loss		
- unwinding of discount	182,197	182,197
Balance at 30 June 2023	<u>2,006,648</u>	<u>2,006,648</u>
Comprises		
Non-current	2,006,648	2,006,648
	<u>2,006,648</u>	<u>2,006,648</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.

Provision for Waste Cell Rehabilitation

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2013 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for the capping and monitoring of the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Economic Review - Waste Facility Future Operations, November 2021).

Make good provisions

Under the licence for the operation of the Shire of Donnybrook Balingup waste landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,877,039	0	3,877,039	2,629,439	1,247,600	3,877,039
Revaluation surplus - Buildings - non-specialised	26,311,650	0	26,311,650	13,377,810	12,933,840	26,311,650
Revaluation surplus - Infrastructure - roads	70,312,456	13,690,597	84,003,053	70,312,456	0	70,312,456
Revaluation surplus - Infrastructure - other	7,452,600	564,941	8,017,541	7,452,600	0	7,452,600
Revaluation surplus - Infrastructure - drainage	17,987,255	1,154,855	19,142,110	17,987,255	0	17,987,255
Revaluation surplus - Infrastructure - footpaths	1,623,969	643,407	2,267,376	1,623,969	0	1,623,969
Revaluation surplus - Infrastructure - bridges	17,408,375	11,896,747	29,305,122	17,408,375	0	17,408,375
	144,973,344	27,950,547	172,923,891	130,791,904	14,181,440	144,973,344

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

20. 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	7,735,331	8,100,335
		7,735,331	8,100,335
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	5,202,192	5,319,382
Contract liabilities	14	4,258	6,236
Capital grant liabilities	14	1,910,840	2,202,241
Bonds and deposits	13	618,041	572,476
Total restricted financial assets		7,735,331	8,100,335
21. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit - Municipal Fund		100,000	100,000
Bank overdraft limit - Dept Transport Licensing		0	10,000
Bank overdraft at balance date		0	0
Credit card limit		9,000	9,000
Credit card balance at balance date		(2,035)	(3,123)
Total amount of credit unused		106,965	115,877
Loan facilities			
Loan facilities - current		52,207	65,983
Loan facilities - non-current		220,797	273,004
Total facilities in use at balance date		273,004	338,987
Unused loan facilities at balance date		0	0

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

22. CONTINGENT LIABILITIES

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

Location	Land Use	Nature of Potential Contamination
A197 - Lot 13 Bentley Street, Donnybrook	Former Shire Depot	Hydrocarbon
A3418 - Res 30530 Boyup Brook Road, Lowden	Former Landfill Site	Petrescible Waste
A3420 - Res 30773 Boyup Brook Road, Mumballup	Former Landfill Site	Petrescible Waste
A3611 - F21 Valentines Road, Newlands	Former Waste Facility	Buried Waste
A3605 - Lot 2928 F27 Gavins Road, Donnybrook	Landfill Site	Landfill Waste Material

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

23. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	606,605	9,210
- plant & equipment purchases	385,184	104,182
	991,789	113,392
Payable:		
- not later than one year	991,789	113,392

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of VC Mitchell park redevelopment, SHERP Well Aged redevelopment and purchase Shire vehicles, prime mover and mower.

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

24. 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	4,265	10,259	10,008
President's meeting attendance fees	5,157	12,404	14,995
President's ICT expenses	1,143	1,250	3,074
President's travel and accommodation expenses	0	667	123
	<u>10,565</u>	<u>24,580</u>	<u>28,200</u>
Deputy President's annual allowance	1,177	2,564	2,502
Deputy President's meeting attendance fees	4,640	10,104	6,965
Deputy President's annual allowance for ICT expenses	464	1,250	777
Deputy President's travel and accommodation expenses	256	667	633
	<u>6,537</u>	<u>14,585</u>	<u>10,877</u>
All other council member's meeting attendance fees	30,724	70,728	66,113
All other council member's annual allowance for ICT expenses	3,072	8,750	7,377
All other council member's travel and accommodation expenses	961	4,666	3,425
Commissioner's annual payment	116,692	0	0
	<u>151,449</u>	<u>84,144</u>	<u>76,915</u>
24(b)	<u>168,551</u>	<u>123,309</u>	<u>115,992</u>

Mrs Gail McGowan was appointed as the Commissioner for the Shire commencing December 2022

(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	423,137	532,769
Post-employment benefits	59,009	57,268
Employee - other long-term benefits	42,328	52,772
Council member costs	168,551	115,992
	<u>693,025</u>	<u>758,801</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Council member costs

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

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

24. 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:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	2,203	46,560

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 24(a) and 24(b)

ii. Other Related Parties

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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 DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. JOINT ARRANGEMENTS

Share of joint operations

Arrangements with Homeswest relate to four sets of Well Aged housing complexes located on South Western Highway, Donnybrook. The Shire is required to recognise any trading surplus from the operation of these units as Restricted Assets, and is further required to maintain a Contingency Reserve for future major maintenance.

Minninup Cottages, Units 5-8 (lot 486) built in 1982/83
 Council Equity - 34.48%
 Homeswest Equity - 65.52%

Minninup Cottages, Units 9-12 (lot 479) built in 1992/93
 Council Equity - 15.2%
 Homeswest Equity - 84.8%

Langley Villas, Units 1-6 (lot 100) built in 1994/95
 Council Equity - 20.8%
 Homeswest Equity - 79.2%

Langley Villas, Units 7-9 (lot 100) built in 2001/02
 Council Equity - 35.98%
 Homeswest Equity - 64.02%

Statement of Financial Position

	2023	2022
	Actual	Actual
	\$	\$
Non current assets	611,676	635,762
Total assets	611,676	635,762
Total equity	611,676	635,762

The income and expenses associated with this joint operation are:

Statement of Comprehensive Income

Operating revenue	114,975	124,817
Other expenditure	(223,686)	(88,938)
Profit/(loss) for the period	(108,711)	35,879
Total comprehensive income for the period	(108,711)	35,879

The Shire has a 50% Equity interest in the Donnybrook Community Library situated on Education Department Land (Reserve 24032 Bentley Street, Donnybrook). Operational and maintenance costs are apportioned between the Shire and the Education Department based on estimated usage patterns.

	2023	2022
	Actual	Actual
	\$	\$
Assets	1,202,067	1,323,533
Total assets	1,202,067	1,323,533
Current liabilities	0	0
Total liabilities	0	0
Statement of Comprehensive income		
Other revenue	880	216
Other expenditure	(426,092)	(380,430)
Net result for the period	(425,212)	(380,214)
Other comprehensive income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Changes in asset revaluation surplus	0	724,832
Total other comprehensive income for the period	0	724,832
Total comprehensive income for the period	(425,212)	344,618

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

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

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

**SHIRE OF DONNYBROOK BALINGUP
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26. 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.

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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 DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023**

27. 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	0.105258	1,066	21,100,819	2,221,030	30,109	2,251,139	2,221,030	35,504	2,256,534	2,061,592
General Rate	Unimproved valuation	0.005931	800	374,234,699	2,219,586	(157)	2,219,429	2,219,586	0	2,219,586	2,067,134
Sub-Total			1,866	395,335,518	4,440,616	29,952	4,470,568	4,440,616	35,504	4,476,120	4,128,726
Minimum payment		\$									
General Rate	Gross rental valuation	1,421	919	8,724,354	1,305,899	0	1,305,899	1,305,899	0	1,305,899	1,221,248
General Rate	Unimproved valuation	1,421	600	91,066,122	852,600	0	852,600	852,600	0	852,600	777,756
Total minimum payments			1,519	99,790,476	2,158,499	0	2,158,499	2,158,499	0	2,158,499	1,999,004
Total general rates and minimum payments			3,385	495,125,994	6,599,115	29,952	6,629,067	6,599,115	35,504	6,634,619	6,127,730
Rates written off							(3,828)			(1,944)	(1,754)
Concessions							(97,919)			(97,599)	(3,040)
Total Rates							6,527,320			6,535,076	6,122,936
Rate instalment interest							20,068			17,340	17,161
Rate overdue interest							31,622			39,375	40,047

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.

A one off concession totalling \$94,683 was applied to all rateable properties for the 2022/23 Financial year, the purpose of the concession was to return the balance of the Covid-19 Reserve to ratepayers by way of a rates concession, as the reserve was no longer required.

*Rateable Value at time of raising of rate.

SHIRE OF DONNYBROOK BALINGUP
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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(51,840)	(57,531)	(130,482)
Less: Change in Provision - unwinding of discount	182,197	0	0
Add: Loss on disposal of assets	1,082,203	29,955	1,407,197
Add: Depreciation	7,248,738	5,798,081	5,711,771
Add: Amortisation on non-current assets	92,817	0	530,249
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(12,799)	0	(16,254)
Employee benefit provisions	(3,477)	0	44,149
Assets written off	8(a) 6,600	0	0
Accrued Income	102,851	0	2,907
Long term investment - WALGA House Trust	(3,686)	0	(15,937)
Inventory	28,084	0	(1,700,125)
Non-cash amounts excluded from operating activities	8,671,688	5,770,505	5,833,475
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	30 (5,202,192)	(3,421,337)	(5,319,382)
Less: Financial assets at amortised cost - self supporting loans	4(a) (23,254)	0	(22,988)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 52,207	2,890,098	65,983
- Current portion of other financial liabilities	221,713	0	0
- Current portion of lease liabilities	11(b) 32,375	(15,031)	15,032
Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Net current assets used in the Statement of Financial Activity			
Total current assets	12,496,361	7,719,244	11,589,769
Less: Total current liabilities	(4,661,705)	(7,172,974)	(4,496,478)
Less: Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Surplus or deficit after imposition of general rates	2,915,505	0	1,831,936

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dental Surgery Extension		54,110	0	(12,385)	41,725	0	(13,117)	28,608	41,725	0	(13,117)	28,608
Tuia Lodge Fire Supression		263,917	0	(27,513)	236,404	0	(27,949)	208,455	236,404	0	(27,949)	208,455
VC Mitchell Park (Stage 1)		0	0	0	0	0	0	0	0	3,000,000	(43,919)	2,956,081
Collins St Storage Units		29,547	0	(14,285)	15,262	0	(15,262)	0	15,262	0	(15,262)	0
Total		347,574	0	(54,183)	293,391	0	(56,328)	237,063	293,391	3,000,000	(100,247)	3,193,144
Self Supporting Loans												
Donnybrook Country Club		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Self Supporting Loans		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Borrowings	15	402,566	0	(63,579)	338,987	0	(65,983)	273,004	338,987	3,000,000	(109,902)	3,229,085

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

Borrowing Finance Cost Payments

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
Dental Surgery Extension		74	WATC	5.83%	27/05/2025	(2,171)	(2,244)	(2,908)
Tuia Lodge Fire Supression		93	WATC	1.58%	26/04/2030	(3,544)	(3,625)	(3,981)
VC Mitchell Park (Stage 1)		TBA	WATC			0	(76,380)	0
Collins St Storage Units		80	WATC	6.73%	23/01/2023	(323)	(775)	(1,329)
Total						(6,038)	(83,024)	(8,218)
Self Supporting Loans Finance Cost Payments								
Donnybrook Country Club		90	WATC	2.74%	24/04/2027	(1,134)	(1,184)	(1,395)
Total Self Supporting Loans Finance Cost Payments						(1,134)	(1,184)	(1,395)
Total Finance Cost Payments						(7,172)	(84,208)	(9,613)

* WA Treasury Corporation

SHIRE OF DONNYBROOK BALINGUP
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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Equipment - Laptops		25,337	0	(8,515)	16,822	0	(8,692)	8,130	16,822	0	(8,693)	8,129
Printer/Copier - Works		924	0	(924)	0	0	0	0	0	0	0	0
IT Equipment - Desktops		5,749	0	(5,749)	0	0	0	0	0	0	0	0
IT Equipment - Scanner		696	0	(696)	0	0	0	0	0	0	0	0
IT Equipment - Stacking Switches		27,285	0	(6,013)	21,272	0	(6,340)	14,932	21,272	0	(6,338)	14,934
Gym Equipment - Cardio		5,028	0	(5,028)	0	0	0	0	0	0	0	0
Gym Equipment - Spin Bikes		2,118	0	(2,118)	0	0	0	0	0	0	0	0
Matrix Fitness Equipment		0	0	0	0	74,811	0	74,811	0	0	0	0
Total Lease Liabilities	11(b)	67,137	0	(29,043)	38,094	74,811	(15,032)	97,873	38,094	0	(15,031)	23,063

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term	
						30 June 2023	30 June 2023	30 June 2022		
						\$	\$	\$		
IT Equipment - Laptops		009-0147653-003	Dell Financial	2.10%	31/05/2024	(268)	(268)	(447)	48 months	
Printer/Copier - Works		E6N0159975	Alleasing Pty Ltd	2.10%	31/03/2022	0	0	(12)	33 months	
IT Equipment - Desktops		E6N0162342	MAIA Financial	2.10%	30/06/2022	0	0	(69)	30 months	
IT Equipment - Scanner		E6N0160847	MAIA Financial	2.10%	31/12/2021	0	0	(4)	30 months	
IT Equipment - Stacking Switches		214-09394537-001	De Lage Landen	2.20%	31/08/2025	(972)	(972)	(1,297)	60 months	
Gym Equipment - Cardio		E6N0162250	MAIA Financial	2.00%	31/12/2021	0	0	(35)	30 months	
Gym Equipment - Spin Bikes		E6N0162200	MAIA Financial	2.00%	31/12/2021	0	0	(17)	30 months	
Total Finance Cost Payments						(1,240)	(1,240)	(1,881)		

SHIRE OF DONNYBROOK BALINGUP
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30. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	17,500	0	0	17,500	17,500	0	0	17,500	0	25,000	(7,500)	17,500
(b) Waste Management Reserve	1,300,132	0	(11,030)	1,289,102	1,300,132	0	(55,000)	1,245,132	1,476,407	0	(176,275)	1,300,132
(c) Covid 19 Reserve	95,058	0	(95,058)	0	95,058	0	(95,058)	0	95,058	0	0	95,058
(d) Arbutnott Memorial Scholarship Reserve	2,985	0	0	2,985	2,985	0	0	2,985	3,285	0	(300)	2,985
(e) Strategic Planning Studies Reserve	39,301	0	(7,950)	31,351	39,301	0	(25,000)	14,301	40,051	0	(750)	39,301
(f) Land Development Reserve	350,271	100,000	0	450,271	350,271	0	(250,000)	100,271	350,271	0	0	350,271
(g) Vehicle Reserve	602,902	310,000	(218,035)	694,867	602,902	310,000	(612,081)	300,821	391,795	253,405	(42,298)	602,902
(h) Roadworks Reserve	560,683	0	(271,054)	289,629	560,683	0	(271,054)	289,629	435,434	271,841	(146,592)	560,683
(i) Revaluation Reserve	33,300	40,000	(33,300)	40,000	33,300	40,000	(73,000)	300	10,700	40,000	(17,400)	33,300
(j) Buildings Reserve	474,567	410,000	(252,771)	631,796	474,567	410,000	(835,976)	48,591	495,996	352,692	(374,121)	474,567
(k) Council Election Reserve	13,650	0	0	13,650	13,650	0	0	13,650	0	13,650	0	13,650
(l) Information Technology Reserve	128,734	10,000	(93,000)	45,734	128,733	10,000	(93,000)	45,733	93,522	41,812	(6,600)	128,734
(m) Parks and Reserves Reserve	365,551	0	(33,844)	331,707	365,551	0	(109,489)	256,062	129,744	240,000	(4,193)	365,551
(n) Carried Forward Projects Reserve	55,451	0	0	55,451	55,450	0	0	55,450	688,476	0	(633,025)	55,451
(o) Minnipup Cottages 1-4 Surplus Reserve	63,579	7,273	(5,302)	65,550	63,579	0	(8,550)	55,029	0	64,877	(1,298)	63,579
(p) Minnipup Cottages 5-8 Surplus Reserve	93,130	0	(8,025)	85,105	93,130	0	(9,853)	83,277	0	97,702	(4,572)	93,130
(q) Minnipup Cottages 9-12 Surplus Reserve	256,137	3,651	(45,771)	214,017	256,138	0	(73,807)	182,331	0	256,137	0	256,137
(r) Langley Villas 1-6 Surplus Reserve	351,027	1,363	(48,446)	303,944	351,027	0	(78,121)	272,906	0	351,027	0	351,027
(s) Langley Villas 7-9 Surplus Reserve	221,724	10,079	(30,964)	200,839	221,724	0	(49,930)	171,794	0	221,724	0	221,724
(t) Minnipup Cottages 5-8 Lt Maintenance Reserve	7,669	2,000	0	9,669	7,669	2,000	0	9,669	0	7,669	0	7,669
(u) Minnipup Cottages 9-12 Lt Maintenance Reserve	6,628	2,000	0	8,628	6,628	2,000	0	8,628	0	6,628	0	6,628
(v) Langley Villas 1-6 Lt Maintenance Reserve	13,823	3,600	0	17,423	13,823	3,600	0	17,423	0	13,823	0	13,823
(w) Langley Villas 7-9 Lt Maintenance Reserve	3,600	1,800	0	5,400	3,600	1,800	0	5,400	0	3,600	0	3,600
(x) Preston Village Exit Deferred Management Reserve	201,370	112,736	0	314,106	201,370	0	0	201,370	0	201,370	0	201,370
(y) Preston Village Reserve Fund Contribution Reserve	60,610	46,948	(24,090)	83,468	63,150	0	(40,065)	23,085	0	63,151	(2,541)	60,610
(z) Bushfire Control & Management Reserve	0	0	0	0	0	0	0	0	2,282	0	(2,282)	0
(aa) Aged Housing Reserve	0	0	0	0	0	0	0	0	1,210,183	0	(1,210,183)	0
(ab) Central Business District Reserve	0	0	0	0	0	0	0	0	3,054	0	(3,054)	0
	5,319,382	1,061,450	(1,178,640)	5,202,192	5,321,921	779,400	(2,679,984)	3,421,337	5,426,258	2,526,108	(2,632,984)	5,319,382

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	To provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements.
(b) Waste Management Reserve	To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.
(c) Covid 19 Reserve	To fund initiatives and activities associated with the Shire's response and recovery from the COVID-19 pandemic.
(d) Arbuthnott Memorial Scholarship Reserve	To fund the payment of the Arbuthnott Scholarship.
(e) Strategic Planning Studies Reserve	To accumulate funds for engaging strategic studies / reports.
(f) Land Development Reserve	To fund the purchase of land for future community purposes.
(g) Vehicle Reserve	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(h) Roadworks Reserve	To accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(i) Revaluation Reserve	To accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(j) Buildings Reserve	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(k) Council Election Reserve	To accumulate fund for council postal elections.
(l) Information Technology Reserve	To accumulate funds for the acquisition and replacement of Information Technology equipment and software.
(m) Parks and Reserves Reserve	To accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(n) Carried Forward Projects Reserve	To accumulate funds from projects carried into future financial years.
(o) Minninup Cottages 1-4 Surplus Reserve	To accumulate surplus income of units 1-4 for the purpose of unit maintenance, renewal and upgrades.
(p) Minninup Cottages 5-8 Surplus Reserve	To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
(q) Minninup Cottages 9-12 Surplus Reserve	To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
(r) Langley Villas 1-6 Surplus Reserve	To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
(s) Langley Villas 7-9 Surplus Reserve	To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
(t) Minninup Cottages 5-8 Lt Maintenance Reserve	To accumulate fund for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(u) Minninup Cottages 9-12 Lt Maintenance Reserve	To accumulate fund for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(v) Langley Villas 1-6 Lt Maintenance Reserve	To accumulate fund for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(w) Langley Villas 7-9 Lt Maintenance Reserve	To accumulate fund for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(x) Preston Village Exit Deferred Management Reserve	To accumulate Preston Village Exit Deferred management fees as contribution towards funding the lease liability.
(y) Preston Village Reserve Fund Contribution Reserve	To accumulate the Preston Village Reserve fund contribution for purposes prescribed within the Residence Contract.
(z) Bushfire Control & Management Reserve	To receive funds collected from the Shire's Fire Protection Levy for the purpose of providing fire fighting equipment to meet the needs of the district.
(aa) Aged Housing Reserve	Fund Closed - Transferred to new Reserves - Res 87/21, 26 May 2021
(ab) Central Business District Reserve	To fund future Central Business District projects.

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31. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	56,967	0	0	56,967
	56,967	0	0	56,967