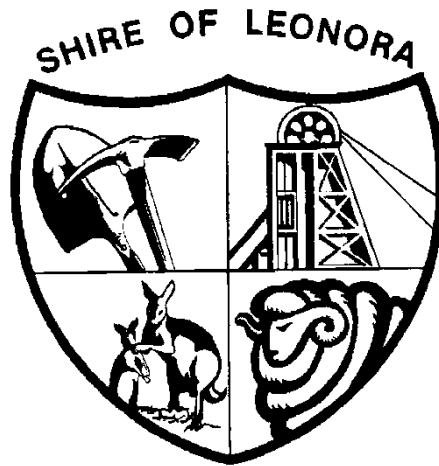


SHIRE OF LEONORA



MINUTES OF ORDINARY COUNCIL MEETING HELD IN
COUNCIL CHAMBERS, LEONORA ON TUESDAY 19TH
DECEMBER, 2023 COMMENCING AT 9:32AM.

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING HELD
TUESDAY 19TH DECEMBER, 2023.

COLOUR**CODING**

- 1** DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS
- 2** DISCLAIMER NOTICE
- 3** COUNCIL MEETING INFORMATION NOTES
- 4** PUBLIC QUESTION TIME
 - 4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
 - 4.2 PUBLIC QUESTION TIME
- 5** ANNOUNCEMENTS FROM THE PRESIDING MEMBER
- 6** RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE
 - 6.1 ATTENDANCE
 - 6.2 APOLOGIES
 - 6.3 APPLICATIONS FOR LEAVE OF ABSENCE
 - 6.4 APPROVED LEAVE OF ABSENCE
- 7** DECLARATION OF INTEREST
 - 7.1 DECLARATIONS OF FINANCIAL INTEREST
 - 7.2 DECLARATIONS OF PROXIMITY INTEREST
 - 7.3 DECLARATIONS OF IMPARTIALITY INTEREST

White

- 8** CONFIRMATION OF MINUTES FROM PREVIOUS MEETING
- 9** PRESENTATIONS
 - 9.1 PETITIONS
 - 9.2 PRESENTATIONS
 - 9.3 DEPUTATIONS
 - 9.4 DELEGATES REPORTS

- 10** REPORTS **7**

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Pink 10.3 CHIEF EXECUTIVE OFFICER REPORTS **7**

ORDINARY COUNCIL MEETING MINUTES**19 DECEMBER 2023**

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1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 The Chairperson, Shire President Cr PJ Craig declared the meeting open at 9:32am.

1.2 Visitors or members of the public in attendance
Nil

2.0 DISCLAIMER NOTICE

3.0 COUNCIL MEETING INFORMATION NOTES

4.0 PUBLIC QUESTION TIME

4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
Nil

4.2 PUBLIC QUESTION TIME
Nil

5.0 ANNOUNCEMENT FROM THE PRESIDING MEMBER

Shire President, Cr PJ Craig made the following announcements;

- Shire Staff Christmas Party on the 15th December was very well attended. The Whitehouse Hotel served some amazing food, and thanks were expressed for all involved.
- The Audit Exit Meeting with RSM and the OAG was held on the 1st December, 2023. Deputy Shire President attended and noted no major concerns.

6.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

6.1 Attendance

President (Chairperson)
Deputy President
Councillors

PJ Craig
RA Norrie
RM Cotterill
AE Taylor
LR Petersen
TM Nardone

Chief Executive Officer
Executive Assistant
Manager Operations

TD Matson
A Matson
K Lord

Visitors

6.2 Apologies

Nil

6.3 Applications for Leave of Absence

Councillor F Harris requested a leave of absence from the meeting to be held today, 19 December 2023.

COUNCIL DECISION

MOVED: CR LR PETERSEN

SECONDED: CR RM COTTERILL

That Councillor F Harris be granted a leave of absence from the meeting to be held today, 19 December 2023.

CARRIED (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM Nardone*

**6.4 Approved Leave of Absence
Councillors**

F Harris

7.0 DECLARATION OF INTEREST

7.1 Declaration of Financial Interest

Ty Matson declared a financial interest in item 13.1.(A) Appointment of CEO - End of Probationary Period.

7.2 Declaration of Proximity Interest

Nil

7.3 Declaration of Impartiality Interest

Nil

8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETING

COUNCIL DECISION

Moved: Cr AE TAYLOR

Seconded: Cr RA NORRIE

That the minutes of the Ordinary Council Meeting held on 21 November, 2023 be confirmed with the exception of a change to the nomination of the Shire President.

To read: Cr L Petersen nominated Cr PJ Craig as Shire President and not CEO Ty Matson.

CARRIED (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM Nardone*

9.0 PRESENTATIONS

10.0 REPORTS

10.1 REPORTS OF #SAFERLEONORA COMMITTEE

Nil

10.0 REPORTS

10.2 REPORTS OF AUDIT AND RISK COMMITTEES

Nil

10.0 REPORTS**10.3 CHIEF EXECUTIVE OFFICER REPORTS****10.3.(A) ANNUAL REPORT 2022/2023 & ANNUAL ELECTORS' MEETING**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 19th December 2023
AGENDA REFERENCE:	10.3.(A) DEC 23
SUBJECT:	Annual Report 2022/2023 & Annual Electors' Meeting
LOCATION/ADDRESS:	Leonora
NAME OF APPLICANT:	N/A
FILE REFERENCE:	11.8
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	5th December 2023
SUPPORTING DOCUMENTS:	1. Annual Report 2022-2023

BACKGROUND

Local governments are required to publish an annual report each year. The report sets out the financial and other activities for the Shire for the previous financial year. The report is an opportunity for the Shire to showcase major achievements or events during the year.

Additionally Local Governments are required to have an Annual Electors Meeting each year. The purpose of electors' meetings may include discussing matters of local interest, expressing concerns, and proposing resolutions related to the local government's activities and decisions. Electors' meetings provide a forum for community members to engage with local government representatives, voice their opinions, and participate in the democratic process at the local level. The meeting allows electors to raise any concerns, misgivings, or actions that they would like addressed. Council are not bound by the resolutions of the Electors' Meeting, however they must still consider the matters raised.

It is recommended that the Annual Electors Meeting be held on Tuesday 20 February, 2024 at 2:00pm.

STAKEHOLDER ENGAGEMENT

External stakeholders were engaged at various times in the preparation of the Annual Report to ensure its accuracy.

STATUTORY ENVIRONMENT

Section 5.54 (1 & 2) of the *Local Government Act 1995* states that the Annual Report for a financial year is to be accepted by the Local Government no later than 31 December in that year, or where the

auditor's report is not available until after that date, no later than two (2) months after the auditor's report becomes available.

With regard to the Annual Electors Meeting, Section 5.27 of the *Local Government Act 1995* states that at least fourteen (14) days public notice must be given, and the meeting must be held no later than 56 days after Council accepts the Annual Report.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RISK MANAGEMENT

Both the Annual Report and the Electors Meeting are statutory requirements. Should Council choose not to adopt the report then further work will be required to rectify any issues or errors.

RECOMMENDATIONS

That Council

1. accept the Annual Report as presented for the year ended 30th June 2023; and
2. schedule the General Meeting of Electors for Tuesday 20 February 2024 at 2:00pm in the Shire of Leonora Council Chambers, Leonora.

VOTING REQUIREMENT

Abosolute Majority

COUNCIL DECISION

Moved: Cr LR PETERSEN

Seconded: Cr RA NORRIE

That Council

1. accept the Annual Report as presented for the year ended 30th June 2023; and
2. schedule the General Meeting of Electors for Tuesday 20 February 2024 at 2:00pm in the Shire of Leonora Council Chambers, Leonora.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,

Cr RA Norrie, Cr PJ Craig, Cr TM Nardone

SHIRE OF LEONORA Annual Report 2022-2023





Acknowledgement of Country

The Shire of Leonora acknowledge the Traditional Owners of the land where we work and live. We pay our respects to Elders past, present, and emerging. We celebrate the stories, culture, and traditions of all communities who also work and live on this land.

2 Shire of Leonora

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Shire of Leonora

Leonora, nestled in the heart of Western Australia, serves as the thriving hub for the mining, exploration, and a well-established pastoral industry. Our town centre proudly showcases an array of historical architectural gems.

Gwalia, an award-winning tourism destination, is an absolute must-visit for all travellers. This living ghost town opens the door to a one-of-a-kind journey through Western Australia's rich mining history. Once a bustling settlement that sprang to life around the Sons of Gwalia Mine in the late 1890s, Gwalia met its fate on December 28, 1963, with the mine's closure, leaving 250 workers jobless. In a mere three weeks, Gwalia's population plummeted from 1200 to just 40 as its residents sought work elsewhere.

Hoover House, the former residence of Herbert Hoover, who would later become the President of the United States, once served as the mine manager's abode in Gwalia. Today, it stands transformed into a luxurious Bed and Breakfast and Café.

The surrounding countryside is a sanctuary for diverse wildlife, with kangaroos and emus being the most prevalent inhabitants. Wedge-tailed eagles grace the skies in abundance throughout the region. To witness the breathtaking wildflowers, plan your visit between July and September.

For bird enthusiasts, we offer an invaluable resource dedicated to the avian life around Leonora, thanks to the collaboration of CSIRO, Leonora DHS, Birdlife Australia, and NHRC. You can obtain the 'Tirtarti Birds of the Leonora Area' Brochure at our information centre. Each brochure features nearly 120 illustrations and names of the birds that call this area home.

Leonora is accessible via a well-maintained bitumen road from Perth. Follow the scenic Great Eastern Highway to Kalgoorlie and then continue on the Goldfields Highway to reach Leonora. There is a bus service and additionally, public airlines operate services to both Leonora and Leinster townsites from Perth.



Message from the President



It is my pleasure to present the 2022/2023 Annual Report which is an overview of the year gone by.

The Shire of Leonora has continued to work hard toward achieving the best possible outcomes for our community. I am extremely proud of how my fellow Councillors and Shire staff have embraced the challenges we have been presented over the past few years, and I am excited to work with the community to ensure the Shire of Leonora continues to move forward.

The rising cost of goods and services has affected almost all parts of the economy, and the Shire is no exception. Inflation continues to pose challenges, but through sound financial management Council was able to deliver a well-balanced budget while still providing exceptional services to our community. Key components of the 2022/2023 budget included investments in to new and improved footpaths and roads, improving the swimming pool and tennis courts, upgrades to community CCTV, Aging in Place facility, purchase of land for future housing development, fuel storage unit and perimeter fencing at the airport and Masonic Hall.

The Shire of Leonora has continued its membership with the Goldfields Voluntary Regional Organisation of Councils (GVROC) and Northern Goldfields Working Group (NGWG) to advocate improvements for the Goldfields and Northern Goldfields Regions. This year there was a focus on taking collaborative action to influence decision makers to support improvements in accessing services, improving housing conditions, advocating for support with community safety at the regional level and development of key infrastructure.

Reflecting on the past year, we've accomplished a great deal, including the construction of new, accessible concrete footpaths throughout the town, the procurement of a vehicle for the Driver Equity and Access program, and significant enhancements to our town facilities.

As June 2023 came to a close, we bid farewell to our long-serving Chief Executive Officer, Jim Epis. Jim served the Shire of Leonora for 27 years, with 25 years of this as the Chief Executive Officer. His contributions to the

community are noteworthy. Jim led the Shire to enhance our tourism assets including the historical Gwalia precinct and Hoover House and this will have a lasting economic impact on our community for years to come. He maintained important sporting infrastructure such as the Leonora Swimming Pool, the sports oval building, and the Leonora Bowling Club. He facilitated the town centre upgrade and was a passionate advocate for action on social issues impacting the community. Jim's tireless dedication to Council, the Shire staff, and the community leaves a lasting legacy. We extend our best wishes for a long and joyful retirement to him.

I would like to thank my fellow Councillors, the Chief Executive Officer, the Deputy Chief Executive Officer and all employees for their hard work and dedication over the presiding year. I'd also like to express my gratitude to the community for their unwavering support in making our town a wonderful place to call home.

To the residents and ratepayers of the Shire of Leonora, we eagerly anticipate continuing to work alongside you in 2023/2024. Looking ahead, I hold a strong belief that Leonora is poised for an incredibly exciting future, with many more positive developments on the horizon in the next 12 months and beyond.

PJ Craig

President

Elected Members

Mr P Craig
SHIRE PRESIDENT
Retirement: 2023

A 9B North Road (PO Box 118), LEINSTER WA 6437
P 08 9037 9191 (work) | 08 9037 9054 (home)
F 08 9037 9192 | **M** 0418 950 572
E peter.craig@bagden.com.au

Mr R A Norrie
DEPUTY PRESIDENT
Retirement: 2023

A Lot 260 Queen Victoria (PO Box 397),
LEONORA WA 6438
P 08 9037 6777 (work) | 08 9037 7389 (home)
F 08 9037 6788 | **M** 0409 377 386
E rossn@cbslaccountants.com

Ms L R Petersen
COUNCILLOR
Retirement: 2025

A Lot 1114 Gwalia Street (PO Box 69),
LEONORA WA 6438
P 08 9037 6400 (work)
F 08 9037 6404 | **M** 0419 177 232
E Butsonsbs@westnet.com.au

Mr A E Taylor
COUNCILLOR
Retirement: 2023

A 1 Pinnacle Place, LEINSTER WA 6437
P 08 9037 4050 (work) | 08 9037 3125 (home)
F 08 9238 1387 | **M** 0417 174 374
E alex@northfields.com.au

Mr R M Cotterill
COUNCILLOR
Retirement: 2025

A PO Box 8, LEONORA WA 6438
P 08 9037 6167 (work)
M 0409 127 506
E richardcotterill@live.com.au

Ms A M Moore
COUNCILLOR
Retirement: 2023

A Lot 27 Tower Street (PO Box 197),
LEONORA WA 6438
P 08 9037 7546 (work)
M 0437 366 649
E alexis.stein@hotmail.com

Ms F Harris
COUNCILLOR
Retirement: 2023

A Lot 42 Braemore Road (PO Box 129),
LEONORA WA 6438
M 0437 968 493
E neilandfifi@bigpond.com
6 Shire of Leonora

Elected member fees, allowances and expenses

For the year ending 30 June 2023

Cr Peter Craig	
Shire President Allowance	30,750
Annual Meeting Attendance Fees	9,527
Information and Communications Allowance	3,500
Reimbursement - Travel Expense - Conference attendance	12,390
Total	56,167

Cr Ross Norrie	
Deputy Shire President's Allowance	7,500
Annual Meeting Attendance Fees	5,798
Information and Communications Allowance	3,500
Accommodation - Conference attendance	1,200
Total	17,998

Cr Richard Cotterill	
Annual Meeting Attendance Fees	5,352
Information and Communications Allowance	3,500
Accommodation - Conference attendance	1,200
Total	10,052

Cr Alex Taylor	
Annual Meeting Attendance Fees	5,352
Information and Communications Allowance	3,500
Accommodation - Conference attendance	2,772
Total	11,624

Cr Lexi Moore	
Annual Meeting Attendance Fees	5,352
Information and Communications Allowance	3,500
Total	8,852

Cr Larnie Petersen

Annual Meeting Attendance Fees	5,352
Information and Communications Allowance	3,500
Total	8,852

Cr Fifi Harris

Annual Meeting Attendance Fees	4,014
Information and Communications Allowance	3,500
Total	7,514



8 Shire of Leonora

Elected Members Attendance

Councillor	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun				
	27th	16th	20th	20th	18th	15th	20th	20th	21st	21st	21st	18th	16th	20th	20th
	OMC	OMC	OMC	ARC	OMC	OMC	OMC	ARC	OMC	OMC	ARC	OMC	OMC	OMC	ARC
Mr P Craig	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Mr R A Norrie	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Ms L R Petersen	X	X	X	X	X	X	X	X	X	X	X	X	LA	X	X
Mr R M Cotterill	X	X	X	X	X	X	X	X	X	X	X	LA	X	X	X
Mr A E Taylor	X	X	X	X	X	X	X	X	X	X	X	LA	X	X	X
Ms A M Moore	X	X	X	X	X	X	X	X	LA	X	X	X	X	X	X
Ms F Harris	X	LA	A	A	X	X	LA	LA	X	X	X	X	X	X	X

Legend

X	Attendance
A	Absent
LA	Leave of Absence
OMC	Ordinary Council Meeting
ARC	Audit and Risk Council Meeting

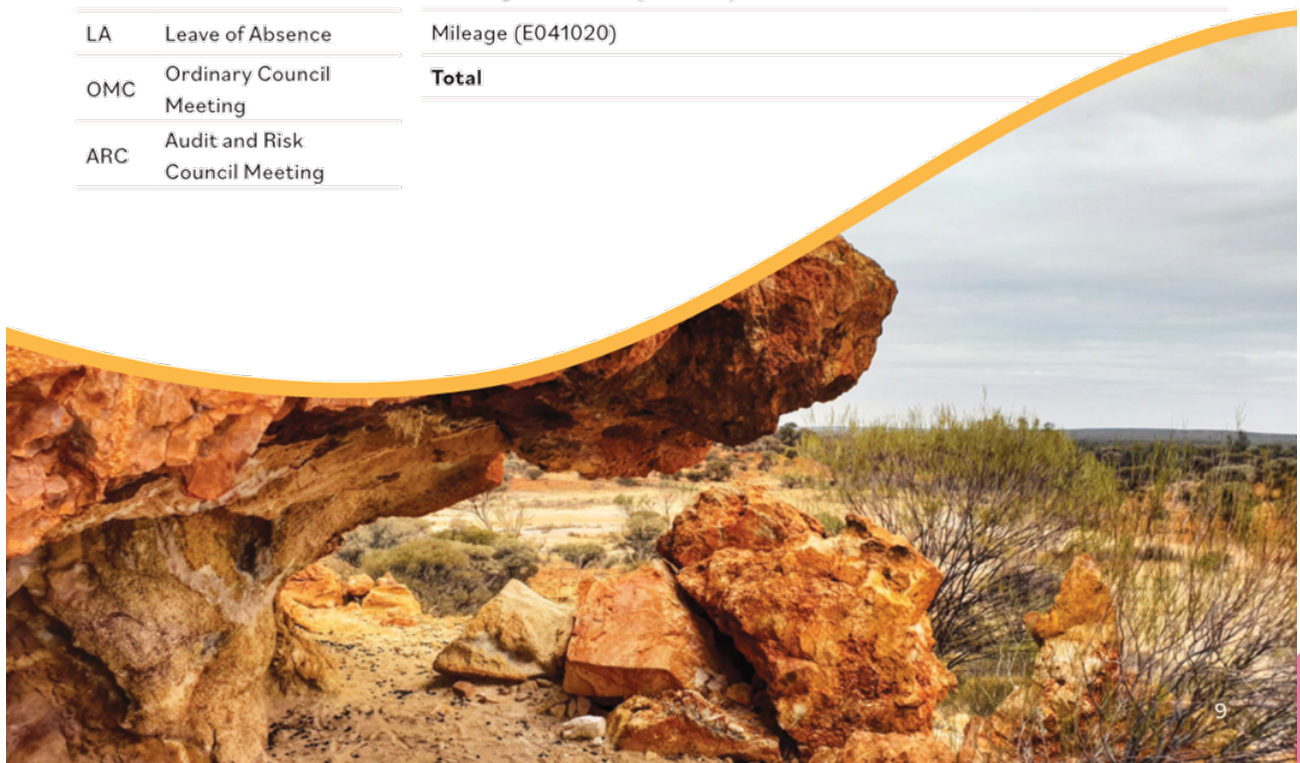
Allowances - \$5.98(1), Admin Reg. 30, adopted budget & LGO interim award 30.6

Telecommunication (E041182)	3,500.00
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Meeting attendance (E041025)	
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Mileage (E041020)	
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Total



Message from the Chief Executive Officer



I am pleased to report on the Shire of Leonora's performance and achievements for the 2022/2023 financial year.

Throughout the year, shire staff prepared for the transition from the long-serving Chief Executive Officer, Jim Epis, to welcome me as the new Chief Executive Officer. With Jim leading for close to three decades, the Shire anticipated a disruption to business during the transition. Jim's graciousness allowed me to join the team in April, minimising disruption and providing me with the opportunity to ease into the role. Leonora is undoubtedly a fantastic place to call home and I look forward to working closely with our community to ensure we are achieving our goals and paving the way for the future generations to come.

Leonora has a bright future with significant investment being made in the region. It is important that the town continues to take advantage of the boom to ensure the future success of the people that call Leonora home.

Along with mining the planned sealing of the Great Central Road is anticipated to create a significant surge in travellers and commercial visitors to the region. To harness the opportunities presented by this project and the ongoing mining boom, the Shire commenced planning for the development of new residential and industrial areas, as well as advocate for an improved transport network, including a heavy vehicle bypass. Work to bring this initiative to fruition has commenced.

The 2022/23 financial year was a positive one for the Shire. The facilitation of the Safer Leonora Committee was successful with the committee bringing a coordinated approach from community members, state agencies, not for profits, Councillors and Shire Staff. This effective approach is already being replicated in other areas and is making improvements to the liveability of this great area.

Community-driven initiatives can have a major impact on the community. This is recognised by the Shire in its sponsorship and grants, awarded to programs such as the exceptional Blazers Basketball program, on-country camps, women's groups, lawn bowls and similar programs and clubs that enrich liveability and community cohesion.

While the year has proved to be challenging and unpredictable, it has provided the organisation with an exciting opportunity to refocus on our strategic direction to have our best impact. A review of Shire services and evaluation of feedback from the community identified community development as a priority focus area for the coming year. This encompasses advocating for, supporting, and delivering community programs and services, including the Community Resource Centre, Youth Centre, Recreation Centre, community events and cultural programs.

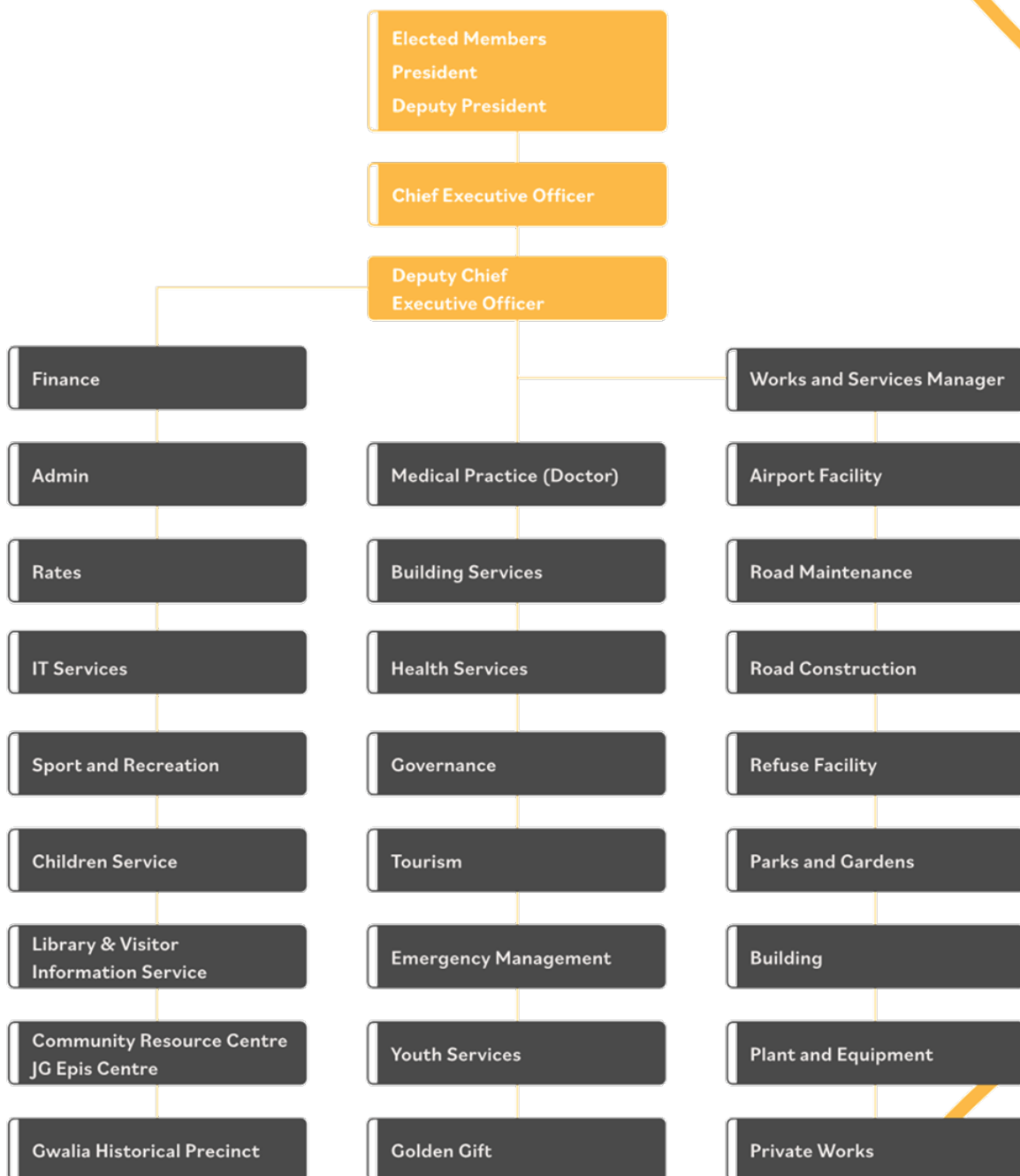
This year the foundation work has been laid for a number of key projects that will be I would like to thank our Shire President, Peter Craig, and Councillors for their commitment throughout the year and the contributions made to our community. Thank you also to the Deputy Chief Executive Officer and Shire of Leonora staff for their continued efforts throughout 2022/2023.



Ty Matson

Chief Executive Officer

Organisational Chart



Shire Statistics Snapshot

Community



Distance
from Perth
832 kms



Mean Max
Temp
27.9C



Mean Min
Temp
14C



Mean Rain
Days
43.2



Population
1588



Private
dwellings
815



Number of
Electors
399

Rates



Number of rateable properties
2816 | GRV 691 | UV 2125

Building



Number of building applications
9 Septic Applications (\$2360)
15 Building Permits (\$49,176.44)
1 Demolition Licenses (\$110)

Planning



Number of planning applications
3

Health



5 Lodging House Registrations
(\$900)
2 Itinerant Food Vendors (181.82)
1 Eating House Registrations
(\$90.91)

Airport



Airport landings
1330 includes 102 RFDS
Over 60,000 passenger
movements

CRC



3,329 people assistance provided
500 State Government &
Community information provided
15 Video conference services
10 Local initiatives/projects

Gwalia Historical Precinct Snapshot

Number of Visitors



Accommodation
1090



Museum
12356



RV Vehicles
1195



People in
RV Vehicles
2413

Accommodation



\$115,415.00

Cafe



\$107,044.33

Merchandise



\$38,751.82

Donations



\$16,646.22



2022/2023 Achievements & Highlights

The following four key themes have been set out within the Shire of Leonora Plan for the Future 2021-2031 to direct services to the community. 2022/2023 has seen the delivery of a number of key achievements.

Highlights for 2022/2023:

Theme Area: Social

Community Grants

In August 2022 the Shire opened its annual community grant round to support community groups to develop and deliver community initiatives.

The 2022/2023 grant round supported the extension of services and sporting opportunities throughout its communities with a total of \$80,000 being awarded towards 10 community initiatives. \$40,000 supported community initiatives in Leonora and \$40,000 in Leinster.

Community Safety

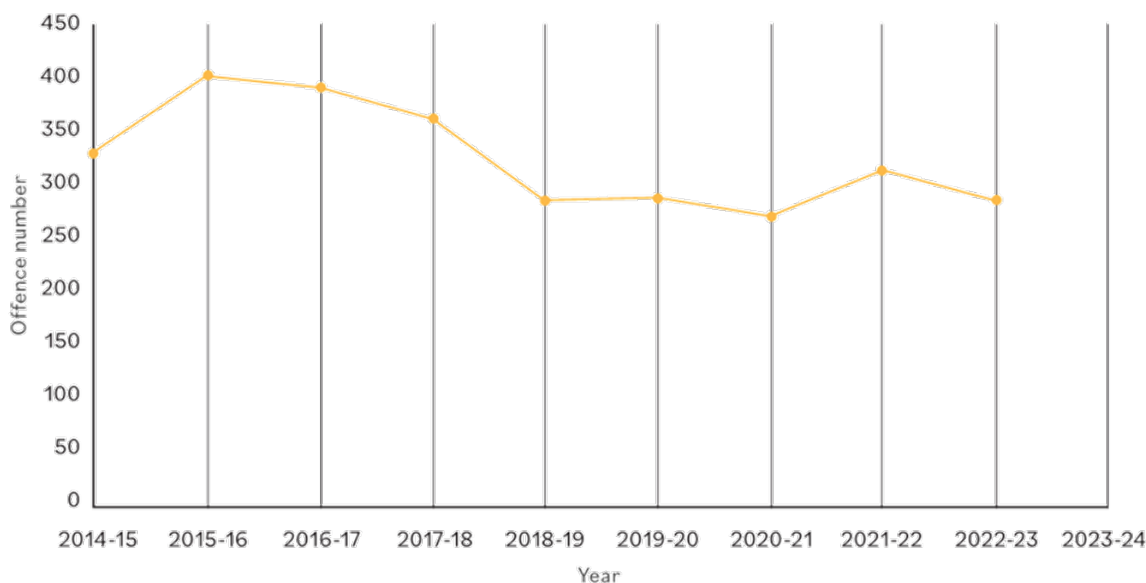
The Shire of Leonora is committed to ensuring continual improvements to community safety. The Shire facilitated the development of the Safer Leonora Committee to create opportunities for collective impact focusing on community safety and crime prevention.

The Committee was tasked with coordinating a holistic approach to community safety and crime prevention through an action-based strategy.

In August 2022, the Safer Leonora Committee held their inaugural meeting. At this meeting the Safer Leonora Plan 2022-2027 was endorsed by the Committee and adopted by Council at its meeting held 16 August 2022. The Committee has been a key contributor to improving community safety over the past year delivering initiatives identified in the Safer Leonora Plan 2022-2027. The successes of the Committee have been observed by other communities and replication of this model has commenced at both the local and regional level.

The chart below shows that overall reported crime for the 2022/2023 financial year decreased from 312 to 286 offences in 2021/2022.

Leonora offences per financial year



Theme Area: Economic

Community Events

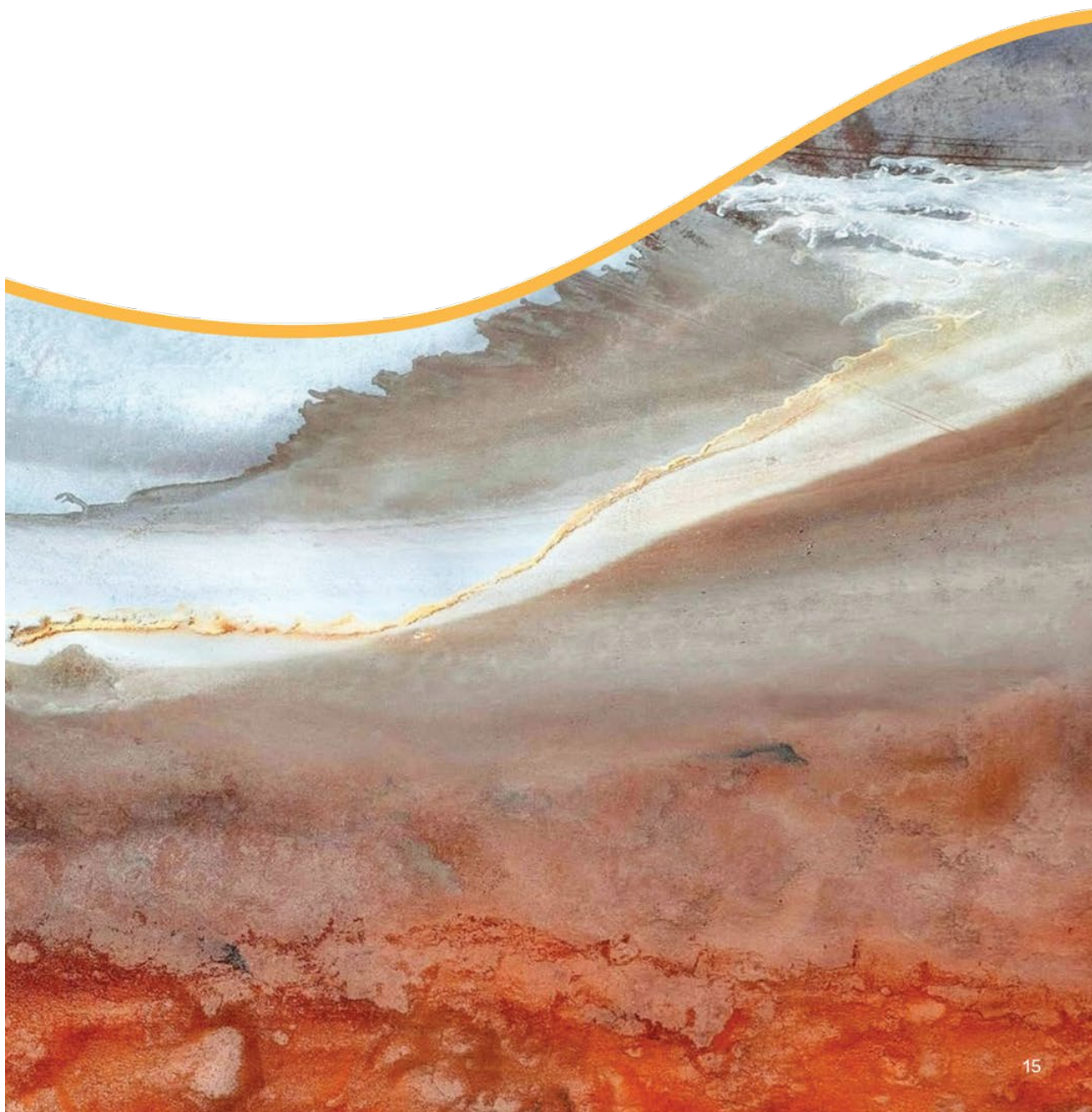
The Golden Gift was held in June 2023, marking the event's 21st year of delivery in Leonora. An estimated 3,100 people attended the event including 292 competitors and 2800 spectators, resulting in a profoundly influential impact on regional tourism.

The 2023 event increased the town's productivity and had a positive economic ripple effect on the community. The event raised \$131,050 in donations and sponsorship.

Increasing Awareness of Leonora

Facebook engagement significantly increased in 2022/2023 with the reach of our Facebook page increasing from 169,516 in 2021/2022 to 1,062,974 in 2022/2023. This is an increase in reach by 527.1% over the year. There are many factors that affect reach including the quality and quantity of the content, and how people are engaging with the content. Both content development and engagement contributed significantly to the Shire's strategy to effectively represent and promote the Shire.

The Shire's website continues to be an important source of information about the Shire and its services. Number of website users increased in 2022/2023.





Theme Area: Environment

Heritage

In addition to its historical significance, Gwalia's historical precinct continues to be an important draw card for visitors to the Shire of Leonora. Continued conservation works have taken place in the precinct throughout the year to preserve miner's cottages, Hoover House and the museum. Hoover House was fitted with a new oven and has undergone a septic tank upgrade to ensure the facility is able to cater for increasing numbers of tourists.

Playspace Awards 2023

This year Yingkapayi Park was recognised at the Parks and Leisure Australia WA 2023 Regional Awards of Excellence, receiving the Playspace Award for projects under \$500,000. The park design was delivered by the Shire and Nature Play Solutions as a community Commonwealth project. The design of the park was recognised for being an inclusive play space, welcoming all members of and visitors to the Leonora community.

The Shire and Nature Play Solutions went on to be recognised as a national finalist for the design of the park in the Parks and Leisure Australia Playspace National Awards for projects up to \$500,000.

This park is heavily utilised and is a credit to its designers.

Capital Road and Footpath Works

A total of \$3,415,469 was expended during the 2022/2023 financial year on capital works projects, with \$1,558,285 of external funding received to subsidise these costs.

16 Shire of Leonora

Major road projects included Old Agnew Road and Agnew-Lake Miranda Road. \$139,055 of capital works funding was spent on footpath construction and renewal works in residential areas within the Shire.

Community Facility Upgrades

The Local Roads and Community Infrastructure Program enabled the Swimming Pool Retiling project to be undertaken in 2022/2023 to enhance the life of the Leonora Swimming Pool.

Works were undertaken to remove and retiling the pool, including concourse paving. Although the Shire would have preferred not to close the pool over the summer months, contractor scheduling and availability of materials for the lengthy upgrade were necessary to achieve the result.

The State Government contribution of \$100,000 previously allocated to Barnes Federal Theatre was reallocated to facilitate the upgrade of the old tennis courts to a multi-purpose court, to complement the Yingkapayi Park. The new facility has been a successful youth engagement tool and has been regularly used since its opening.

Aging in Place

Construction began on eight Aging in Place units in Stuart Street during 2022/2023 as part of the \$5.3 million Leonora Aging in Place project. The independent living village was designed to allow elderly residents from Leonora and surrounding communities to remain in their community while being supported by local and visiting wraparound services.

The project was supported with \$3.5 million funding through the Regional Aged Accommodation program. The project is set to be completed in the next financial year.

Theme Area: Leadership

Policies

The following policies were reviewed in 2022/2023:

- Delegation Review in February 2023
- Annual Policy Review in May 2023

Financial Management

The attached financial report of the Shire of Leonora for the financial year ended 30 June 2023 is based on proper accounts and records to present fairly the financial position of the Shire of Northam at 30 June 2023 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995, the Australian Accounting Standards.



Workers Accommodation

The Shire's restricted ability to provide suitable accommodation has been an obstacle in attracting critical workers. The Shire facilitated the installation of single person quarters at the depot during 2022/2023 as a solution to overcome this barrier. The project was completed and has supported an increase in securing critical workers.

CCTV Infrastructure

This year the Shire invested in improving the community CCTV infrastructure across the Shire. This included the purchase of a CCTV trailer for strategic placement in hot spots within the community. Improving this infrastructure directly aligns with the Shire's Safer Leonora Plan 2022-2027.

“ This year Yingkapayi Park was recognised at the Parks and Leisure Australia WA 2023 Regional Awards of Excellence, receiving the Playspace Award for projects under \$500,000. The park design was delivered by the Shire and Nature. ”

Strategic Community Plan

The Shire of Leonora has set out the following four key themes within this Plan as it delivers services to the community. An objective has been defined for each of our four key themes aligned with our vision and values.

Each of the four objectives has a number of desired outcomes the Shire is aiming to achieve over the 10+ years of this Plan. The following summarises the desired outcomes of working toward the strategic objectives in achieving the Shire's vision.

 Social Objective: An empowered and spirited community
Outcomes
1.1 A great sense of community
1.2 Engaged and supported community
1.3 Community health and well-being initiatives

 Economic Objective: The economic hub of the northern goldfields
Outcomes
2.1 The economic focal point for business and industry in the Northern Goldfields
2.2 Increased awareness of the district and regional attractions




Environment Objective: Forward thinking management of the built and natural environment
Outcomes

- 3.1 Sustainable and effective environmental management
- 3.2 Infrastructure and services meeting the needs of our community


Leadership Objective: An innovative and proactive local government
Outcomes

- 4.1 An innovative, strategically focused Council leading our community
- 4.2 An effective organisation, providing strong leadership and services

In progressing towards these desired outcomes, Council's role may vary from 'doing', to collaborating, to advocating in behalf of the community.

Strategies and detailed actions to achieve these outcomes have been developed as part of the Corporate Business Planning process and are detailed on the following pages.

The actions listed will include short, medium and long term deliverables, and in many cases will be ongoing considerations and have developing results. The community will be informed of the progress we are making with these actions through the Annual Report.





“ _____
In progressing towards these desired outcomes, Council’s role may vary from ‘doing’, to collaborating, to advocating in behalf of the community.
_____ ”

20 Shire of Leonora

Statutory Reports

Freedom of Information Statement

FREEDOM OF INFORMATION ACT 1992

Pursuant to Freedom of Information Act Section 96 and 97 an information statement detailing the process for applying for information under the Act and information the local government provides in addition to the FOI Act, the Shire is required to publish an Information Statement which details the process of applying for information under the Act as well as information that the Shire provides outside the Act.

This Information Statement is available on the Shire of Leonora website. The Freedom of Information Act 1992 and associated regulations can be found on the State Law Publisher website at www.slp.wa.gov.au where a full copy of all State legislation is available. Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>.

During the 2022-2023 financial year there were no Freedom of Information applications received or processed by the Shire.

State Records Act 2000 - Recordkeeping

- A. The Shire of Leonora is required to comply with the abovementioned State Government imposed Legislation.
- B. A Record Keeping Plan has been produced and approved by the State Records Office.
- C. In accordance with minimum compliance requirements of Principle 6 of the State Records Commission – Standard 2, the following has been implemented:
 1. The efficiency and effectiveness of Councils Record Keeping Systems is evaluated not less than once every three years.
 2. The Council conducts a Record Keeping Training program.
 3. The efficiency and effectiveness of the Record Keeping Training program is reviewed from time to time.
 4. The Council's induction program addresses employee roles and responsibilities in regard to their compliance with Council's Record Keeping Plan.
 5. The Recordkeeping Plan is due for review prior to December 2023.

In order to progress the Shire of Leonora's document control practices, in 2019/2020 an Electronic Information Management System was implemented.

National Competition Policy

The Competition Principles Agreement is an Inter-government Agreement between the Commonwealth and State/Territory Governments that sets out how government will apply National Competition Policy principle to public sector organisations within their jurisdiction.

The State Government released a Policy Statement effective from July 1996 called the Clause 7 Statement which forms part of the Competition Principles Agreement. The clause 7 policy document sets out nominated principles from the Agreement that now apply to Local Government. The provisions of Clause 7 of the Competition Principles Agreement require local government to report annually as to the implementation, application and effects of the Competition Policy.

The Competition Principles Agreement, under Clause 7, specifies three broad areas of reporting, they are:

- Competitive Neutrality
- Structural Review of Public Monopolies; and
- Legislative Review

In accordance with the requirements of the National Competition Policy the Shire of Leonora makes the following disclosure for 2022/2023.

Competitive Neutrality

The objective of competitive neutrality is the elimination of resource allocation distortions arising out of local government ownership of significant business activities.

The Shire of Leonora has assessed its operations and considers that it does not have a business activity that would be classed as significant under the current guidelines. Also the Shire of Leonora does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise.

The number of activities to which competitive neutrality principles have been applied in the reporting period is: NIL.

The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is: NIL.

Under the implementation timetable required by the National Competition Policy Statement the Shire of Leonora was required to undertake a cost benefit analysis to determine which significant business activities would be subject to competitive neutrality principles by June 1, 1997. This analysis was not undertaken by the Shire as no significant activities have been identified as part of its operations.

During the reporting period the Shire of Leonora did not become aware of any allegations of noncompliance with the competitive neutrality principles made by a private entity against the Shire.

Structural Review of Public Monopolies

In relation to Structural Review of Public Monopolies the Shire of Leonora discloses the following:

Structural reform principles have been applied to the following number of activities in the reporting period: NIL.

Structural reform principles have been considered but not applied to the following number of activities in the reporting period: NIL.

As no structural reform has been applied to any activities the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

Legislation Review

The Shire of Leonora has a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. These local laws are reviewed to ensure compliance with the reporting requirements,

Section 3.16 of the Local Government Act 1995 requires that all of the local laws of a Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended.

The Shire of Leonora is currently reviewing their local laws.



Acceptance of The Annual Report

**Annual Report - Financial Year Ending
30th June 2023**

Adopted

Date: 19 December 2023

Disability Access and Inclusion Plan

- A. The Shire of Leonora is required to comply with the State Government imposed Disability Services Act (1993).
- B. A Disability Access and Inclusion Plan 2018-2023 has been approved with the following principal intent.
- i. Existing services are adapted to ensure they meet the needs of people with disabilities.
 - ii. Access to buildings and facilities are improved.
- C. The following delivery of services was implemented in the reporting year. NIL Review of the plan was undertaken during the 2018/19 reporting period and as advised by Department of Communities, meets the requirements of the Disability Services Act 1993.

Official Conduct-Complaints Register

Pursuant to S.5.121 of the Local Government Act 1995, a complaints register has been maintained. As at the 30th June 2023, no complaints were recorded, therefore no action was required to deal with complaints.

Information of Payments to Employees

Pursuant to Section 5.53 (2)(g) of the Local Government Act 1995, and Administration Regulation 19B (2), set out below, the number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000;

Salary Range (\$)	Number of Employees
130,000 - 140,000	1
140,000 - 150,000	1
310,000 - 320,000	1

The remuneration paid to the CEO in the 2022/2023 financial year was \$317,657.98.

Capital grants, subsidies and contributions

Breakdown of capital grants, subsidies and contributions for renewal and replacement of assets as required by Regulation 19BE of the Local Government (Administration) Regulations 1996, and grants for new assets. The listing below reflects the interpreted definition of the regulations for the purpose of disclosure within the annual report.

	2022-2023	2021-2022	2020-2021
	\$	\$	\$
New assets	2,816,073	1,440,019	525,170
Renewal and replacement	1,278,247	414,500	703,598
Total	4,094,320	1,854,519	1,228,768



Financial Report

Year Ended 30 June 2023

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24 Shire of Leonora

SHIRE OF LEONORA
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 Leonora 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 1st day of December 2023



Chief Executive Officer

Ty Matson

Name of Chief Executive Officer



Statement of Comprehensive Income

Year Ended 30 June 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),22	7,777,930	7,775,027	7,005,810
Grants, subsidies and contributions	2(a)	2,948,322	2,616,472	2,569,789
Fees and charges	2(a)	2,638,849	2,414,398	2,196,296
Interest revenue	2(a)	108,046	8,000	2,393
Other revenue	2(a)	315,212	242,805	426,401
		13,788,359	13,056,702	12,200,689
Expenses				
Employee costs	2(b)	(3,753,234)	(2,410,184)	(3,939,408)
Materials and contracts		(4,117,934)	(6,991,250)	(4,432,608)
Utility charges		(385,101)	(245,100)	(395,725)
Depreciation	7(a),8(a)	(3,600,135)	(1,834,984)	(3,210,755)
Finance costs	2(b),13	(103,171)	0	0
Insurance		(322,902)	(311,912)	(265,791)
Other expenditure	2(b)	(181,430)	(130,878)	(97,072)
		(12,463,907)	(11,924,308)	(12,341,359)
		1,324,452	1,132,394	(140,670)
Capital grants, subsidies and contributions	2(a)	4,094,320	5,668,103	1,854,520
Profit on asset disposals		8,770	24,753	70,821
Loss on asset disposals		(25,447)	(59,968)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	61,117	0	0
		4,138,760	5,632,888	1,925,341
Net result for the period		5,463,212	6,765,282	1,784,671
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	27,031,759	0	18,773,237
Total other comprehensive income for the period	14	27,031,759	0	18,773,237
Total comprehensive income for the period		32,494,971	6,765,282	20,557,908

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



Statement of Financial Position

Year Ended 30 June 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	11,271,986	11,076,288
Trade and other receivables	5	728,304	599,259
Inventories	6	69,855	71,829
TOTAL CURRENT ASSETS		12,070,145	11,747,376
NON-CURRENT ASSETS			
Other financial assets	4(b)	61,117	0
Inventories	6	45,052	94,380
Property, plant and equipment	7	35,177,240	25,884,649
Infrastructure	8	103,599,595	82,769,579
TOTAL NON-CURRENT ASSETS		138,883,004	108,748,608
TOTAL ASSETS		150,953,149	120,495,984
CURRENT LIABILITIES			
Trade and other payables	10	593,802	560,406
Other liabilities	11	913,054	2,110,015
Employee related provisions	12	210,653	300,689
TOTAL CURRENT LIABILITIES		1,717,509	2,971,110
NON-CURRENT LIABILITIES			
Employee related provisions	12	104,691	98,500
Other provisions	13	1,885,887	2,676,283
TOTAL NON-CURRENT LIABILITIES		1,990,578	2,774,783
TOTAL LIABILITIES		3,708,087	5,745,893
NET ASSETS		147,245,062	114,750,091
EQUITY			
Retained surplus		50,614,528	44,864,402
Reserve accounts	24	8,510,307	8,797,221
Revaluation surplus	14	88,120,227	61,088,468
TOTAL EQUITY		147,245,062	114,750,091

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



Statement of Changes in Equity

Year Ended 30 June 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		44,081,221	7,795,731	42,315,231	94,192,183
Comprehensive income for the period					
Net result for the period		1,784,671	0	0	1,784,671
Other comprehensive income for the period	14	0	0	18,773,237	18,773,237
Total comprehensive income for the period		1,784,671	0	18,773,237	20,557,908
Transfers to reserve accounts	24	(1,001,490)	1,001,490	0	0
Balance as at 30 June 2022		44,864,402	8,797,221	61,088,468	114,750,091
Comprehensive income for the period					
Net result for the period		5,463,212	0	0	5,463,212
Other comprehensive income for the period	14	0	0	27,031,759	27,031,759
Total comprehensive income for the period		5,463,212	0	27,031,759	32,494,971
Transfers from reserve accounts	24	1,000,000	(1,000,000)	0	0
Transfers to reserve accounts	24	(713,086)	713,086	0	0
Balance as at 30 June 2023		50,614,528	8,510,307	88,120,227	147,245,062

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

Statement of Cash Flows

Year Ended 30 June 2023

NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	7,787,755	7,004,120
Grants, subsidies and contributions	2,928,054	2,867,430
Fees and charges	2,638,849	2,196,296
Interest revenue	108,046	2,393
Goods and services tax received	1,231,826	834,547
Other revenue	315,212	426,401
	<u>15,009,742</u>	<u>13,331,187</u>
Payments		
Employee costs	(3,812,672)	(3,882,691)
Materials and contracts	(4,057,893)	(4,321,500)
Utility charges	(385,101)	(395,725)
Insurance paid	(322,902)	(265,791)
Goods and services tax paid	(1,189,468)	(835,683)
Other expenditure	(181,430)	(97,072)
	<u>(9,949,466)</u>	<u>(9,798,462)</u>
Net cash provided by operating activities	5,060,276	3,532,725
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	7(a) (4,356,170)	(1,409,240)
Payments for construction of infrastructure	8(a) (3,408,921)	(2,905,339)
Capital grants, subsidies and contributions	2,736,649	2,217,582
Proceeds from sale of property, plant & equipment	150,000	275,414
Proceeds from sale of infrastructure	13,864	0
	<u>(4,864,578)</u>	<u>(1,821,583)</u>
Net cash (used in) investing activities	(4,864,578)	(1,821,583)
Net increase in cash and cash equivalents held	195,698	1,711,142
Cash and cash equivalents at beginning of year	11,076,288	9,365,146
Cash and cash equivalents at the end of the year	11,271,986	11,076,288

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

Statement of Financial Activity

Year Ended 30 June 2023

NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$	
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	7,554,414	7,551,511	6,774,413
Rates excluding general rates	22	223,516	223,516	231,397
Grants, subsidies and contributions		2,948,322	2,616,472	2,569,789
Fees and charges		2,638,849	2,414,398	2,196,296
Interest revenue		108,046	8,000	2,393
Other revenue		315,212	242,805	426,401
Profit on asset disposals		8,770	24,753	70,821
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	61,117	0	0
		<u>13,858,246</u>	<u>13,081,455</u>	<u>12,271,510</u>
Expenditure from operating activities				
Employee costs		(3,753,234)	(2,410,184)	(3,939,408)
Materials and contracts		(4,117,934)	(6,991,250)	(4,432,608)
Utility charges		(385,101)	(245,100)	(395,725)
Depreciation	7(a),8(a)	(3,600,135)	(1,834,984)	(3,210,755)
Finance costs		(103,171)	0	0
Insurance		(322,902)	(311,912)	(265,791)
Other expenditure		(181,430)	(130,878)	(97,072)
Loss on asset disposals		(25,447)	(59,968)	0
		<u>(12,489,354)</u>	<u>(11,984,276)</u>	<u>(12,341,359)</u>
Non-cash amounts excluded from operating activities	23(a)	3,624,996	1,870,199	6,128,640
Amount attributable to operating activities		<u>4,993,888</u>	<u>2,967,378</u>	<u>6,058,791</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,094,320	5,668,103	1,854,520
Proceeds from disposal of assets		163,864	760,600	275,414
		<u>4,258,184</u>	<u>6,428,703</u>	<u>2,129,934</u>
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(4,356,170)	(8,364,939)	(2,077,240)
Purchase and construction of infrastructure	8(a)	(3,408,921)	(5,623,016)	(2,905,339)
		<u>(7,765,091)</u>	<u>(13,987,955)</u>	<u>(4,982,579)</u>
Non-cash amounts excluded from investing activities	23(b)	0	0	(2,676,283)
Amount attributable to investing activities		<u>(3,506,907)</u>	<u>(7,559,252)</u>	<u>(5,528,928)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	24	1,000,000	4,400,000	0
		<u>1,000,000</u>	<u>4,400,000</u>	<u>0</u>
Outflows from financing activities				
Transfers to reserve accounts	24	(713,086)	0	(1,001,490)
		<u>(713,086)</u>	<u>0</u>	<u>(1,001,490)</u>
Amount attributable to financing activities		<u>286,914</u>	<u>4,400,000</u>	<u>(1,001,490)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		279,087	191,874	750,714
Amount attributable to operating activities		4,993,888	2,967,378	6,058,791
Amount attributable to investing activities		(3,506,907)	(7,559,252)	(5,528,928)
Amount attributable to financing activities		286,914	4,400,000	(1,001,490)
Surplus or deficit after imposition of general rates	23(c)	<u>2,052,982</u>	<u>0</u>	<u>279,087</u>

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

Independent Auditor's Report

Year Ended 30 June 2023



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Shire of Leonora

To the Council of the Shire of Leonora

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

Independent Auditor's Report

Year Ended 30 June 2023

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.uasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent Auditor's Report

Year Ended 30 June 2023

matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Leonora for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2023

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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.

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.

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 Revenue from Contracts with Customers*

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.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,777,930	0	7,777,930
Grants, subsidies and contributions	1,016,744	0	0	1,931,578	2,948,322
Fees and charges	1,260,688	0	123,080	1,255,081	2,638,849
Interest revenue	0	0	0	108,046	108,046
Other revenue	48,146	0	0	267,066	315,212
Capital grants, subsidies and contributions	180,719	3,687,854	0	225,747	4,094,320
Total	2,506,297	3,687,854	7,901,010	3,787,518	17,882,679

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,005,810	0	7,005,810
Grants, subsidies and contributions	857,585	0	0	1,712,204	2,569,789
Fees and charges	793,503	0	82,856	1,319,937	2,196,296
Interest revenue	0	0	0	2,393	2,393
Other revenue	137,318	0	0	289,083	426,401
Capital grants, subsidies and contributions	1,097,774	756,746	0	0	1,854,520
Total	2,886,180	756,746	7,088,666	3,323,617	14,055,209

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Interest revenue

Interest on reserve account funds
 Other interest revenue

73,086	1,490
34,960	903

108,046	2,393
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Fees and charges relating to rates receivable

Charges on instalment plan

8,424	7,992
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The 2023 original budget estimate in relation to:
 Charges on instalment plan was \$8,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
 - Other services – grant acquittals

60,000	44,000
2,200	6,300

62,200	50,300
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Employee Costs

Employee benefit costs
 Other employee costs

3,723,519	3,929,807
29,715	9,601

3,753,234	3,939,408
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Finance costs

Provisions: unwinding of discount

103,171	0
103,171	0

103,171	0
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Other expenditure

Sundry expenses

181,430	97,072
181,430	97,072

181,430	97,072
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Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

3. CASH AND CASH EQUIVALENTS

Note	2023 \$	2022 \$
Cash at bank and on hand	11,271,986	11,076,288
Total cash and cash equivalents	11,271,986	11,076,288
Held as		
- Unrestricted cash and cash equivalents	1,848,625	169,052
- Restricted cash and cash equivalents	9,423,361	10,907,236
15	11,271,986	11,076,288

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.

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.

4. OTHER FINANCIAL ASSETS

	2023 \$	2022 \$
(b) Non-current assets		
Financial assets at fair value through profit or loss	61,117	0
	61,117	0
Financial assets at fair value through profit or loss		
Financial assets at fair value through profit and loss	61,117	0
Units in Local Government House Trust - closing balance	61,117	0

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

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.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
GST receivable

	2023	2022
	\$	\$
Rates and statutory receivables	97,456	107,031
Trade receivables	557,320	376,342
GST receivable	73,528	115,886
	<u>728,304</u>	<u>599,259</u>

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

Current

Fuel and materials

	2023	2022
	\$	\$
Fuel and materials	69,855	71,829
	<u>69,855</u>	<u>71,829</u>
Non-current		
Land held for resale		
Cost of acquisition	300	452
Development costs	44,752	93,928
	<u>45,052</u>	<u>94,380</u>

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year
Reversal of write down of inventories to net realisable value
Additions to inventory

Balance at beginning of year	166,209	448,452
Inventories expensed during the year	(426,088)	(383,845)
Reversal of write down of inventories to net realisable value	0	(264,452)
Additions to inventory	374,786	366,054
Balance at end of year	<u>114,907</u>	<u>166,209</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

Note	Land \$	Buildings \$	Total land and buildings	Plant and equipment \$	Total property, plant and equipment \$
Balance at 1 July 2021	745,000	20,893,627	21,638,627	3,211,899	24,850,526
Additions	33,000	1,363,390	1,396,390	680,850	2,077,240
Disposals	0	0	0	(204,593)	(204,593)
Depreciation	0	(436,219)	(436,219)	(402,305)	(838,524)
Balance at 30 June 2022	778,000	21,820,798	22,598,798	3,285,851	25,884,649
Comprises:					
Gross balance amount at 30 June 2022	778,000	22,669,850	23,447,850	4,300,340	27,748,190
Accumulated depreciation at 30 June 2022	0	(849,052)	(849,052)	(1,014,489)	(1,863,541)
Balance at 30 June 2022	778,000	21,820,798	22,598,798	3,285,851	25,884,649
Additions	10,877	4,047,799	4,058,676	297,494	4,356,170
Disposals	(13,000)	(141,230)	(154,230)	0	(154,230)
Revaluation increments / (decrements) transferred to revaluation surplus	14	54,623	5,931,441	5,986,064	0
Depreciation	0	(464,475)	(464,475)	(430,938)	(895,413)
Balance at 30 June 2023	830,500	31,194,333	32,024,833	3,152,407	35,177,240
Comprises:					
Gross balance amount at 30 June 2023	830,500	31,194,333	32,024,833	4,597,834	36,622,667
Accumulated depreciation at 30 June 2023	0	0	0	(1,445,427)	(1,445,427)
Balance at 30 June 2023	830,500	31,194,333	32,024,833	3,152,407	35,177,240

* At 30 June 2023, there was an amount of \$4,597,582 included in property, plant and equipment relating to assets in the course of construction.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2023	Price per hectare/market borrowing rate
Buildings		2	Improvements to land, using cost approach method using depreciated replacement cost	Independent registered valuer	June 2023	Improvements to land using 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						
Plant and equipment						
			N/A	At cost	N/A	N/A

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Note	Infrastructure - roads, drainage & footpaths	Infrastructure - other	Infrastructure - landfill	Total Infrastructure
		\$	\$	\$	\$
Balance at 1 July 2021		51,927,498	8,859,453	0	60,786,951
Additions		1,893,217	1,012,122	2,676,283	5,581,622
Revaluation increments / (decrements) transferred to revaluation surplus		18,773,237	0	0	18,773,237
Depreciation		(1,675,141)	(594,871)	(102,219)	(2,372,231)
Balance at 30 June 2022		70,918,811	9,276,704	2,574,064	82,769,579
Comprises:					
Gross balance at 30 June 2022		80,498,746	11,503,007	2,676,283	94,678,036
Accumulated depreciation at 30 June 2022		(9,579,935)	(2,226,303)	(102,219)	(11,908,457)
Balance at 30 June 2022		70,918,811	9,276,704	2,574,064	82,769,579
Additions		2,140,570	1,268,351	0	3,408,921
(Disposals)		0	(26,311)	0	(26,311)
Revaluation increments transferred to revaluation surplus	14	10,148,320	10,003,808	0	20,152,128
Depreciation		(1,948,981)	(644,229)	(111,512)	(2,704,722)
Balance at 30 June 2023		81,258,720	19,878,323	2,462,552	103,599,595
Comprises:					
Gross balance at 30 June 2023		93,679,814	19,878,323	2,676,283	116,234,420
Accumulated depreciation at 30 June 2023		(12,421,094)	0	(213,731)	(12,634,825)
Balance at 30 June 2023		81,258,720	19,878,323	2,462,552	103,599,595

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads, drainage & footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - landfill	3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	20 to 50 years
Plant and equipment	5 to 15 years
Infrastructure - roads, drainage & footpaths	20 to 50 years
Infrastructure - other	15 to 100 years
Infrastructure - landfill	23 years

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure 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 and vested improvements to be shown at fair value.

Revaluation (continued)

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

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.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Rates received in advance
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held

	2023	2022
	\$	\$
Sundry creditors	405,587	246,848
Rates received in advance	13,787	13,537
Accrued payroll liabilities	51,128	41,114
ATO liabilities	123,300	108,907
Bonds and deposits held	0	150,000
	593,802	560,406

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 liabilities) are derecognised where the related 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 amounts of trade and other payables are 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.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

11. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

	2023	2022
	\$	\$
Contract liabilities	509,456	348,746
Capital grant/contributions liabilities	403,598	1,761,269
	<u>913,054</u>	<u>2,110,015</u>
Reconciliation of changes in contract liabilities		
Opening balance	348,746	100,000
Additions	379,615	348,746
Revenue from contracts with customers included as a contract liability at the start of the period	(218,905)	(100,000)
	<u>509,456</u>	<u>348,746</u>
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$509,456 (2022: \$348,746)		
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	1,761,269	730,207
Additions	403,598	1,761,269
Revenue from capital grant/contributions held as a liability at the start of the period	(1,761,269)	(730,207)
	<u>403,598</u>	<u>1,761,269</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 21(i)) due to the unobservable inputs, including own credit risk.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
Annual leave	134,449	172,113
Long service leave	76,204	128,576
Total current employee related provisions	210,653	300,689
Long service leave	104,691	98,500
Total non-current employee related provisions	104,691	98,500
Total employee related provisions	315,344	399,189

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

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

13. OTHER PROVISIONS

	Note	Make good provisions \$	Total \$
Opening balance at 1 July 2022			
Non-current provisions		2,676,283	2,676,283
		<u>2,676,283</u>	<u>2,676,283</u>
Decrease in provision credited to revaluation surplus - unwinding of discount	14	(893,567)	(893,567)
		103,171	103,171
Balance at 30 June 2023		<u>1,885,887</u>	<u>1,885,887</u>
Comprises			
Non-current		1,885,887	1,885,887
		<u>1,885,887</u>	<u>1,885,887</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.

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.

14. REVALUATION SURPLUS

Note	2023 Opening Balance \$	Total Movement on Revaluation \$	2023 Closing Balance \$	2022 Opening Balance \$	Total Movement on Revaluation \$	2022 Closing Balance \$	
Revaluation surplus - Land and buildings	7(a)	1,766,995	5,986,064	7,753,059	1,766,995	0	1,766,995
Revaluation surplus - Plant and equipment		688,288	0	688,288	688,288	0	688,288
Revaluation surplus - Infrastructure - roads, drainage & footpaths	8(a)	53,103,041	10,148,320	63,251,361	34,329,804	18,773,237	53,103,041
Revaluation surplus - Infrastructure - other	8(a)	5,530,144	10,003,808	15,533,952	5,530,144	0	5,530,144
Revaluation surplus - Infrastructure - landfill	13	0	893,567	893,567	0	0	0
		<u>61,088,468</u>	<u>27,031,759</u>	<u>88,120,227</u>	<u>42,315,231</u>	<u>18,773,237</u>	<u>61,088,468</u>

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

15. 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	9,423,361
	9,423,361	10,907,236
The restricted financial assets are a result of the following specific purposes to which the assets may be used:		
Restricted reserve accounts	24	8,510,307
Contract liabilities	11	509,456
Capital grant liabilities	11	403,598
Total restricted financial assets	9,423,361	10,907,236
16. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS		
Credit card limit	35,000	35,000
Credit card balance at balance date	11,948	0
Total amount of credit unused	46,948	35,000

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

17. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 section 11, the Shire of Leonora has listed sites to be possible sources of contamination.

Details of those sites are:

- Leonora Rubbish and Sanitation disposal site Reserve 31924 (Lot 521 Deposited Plan 401139).

The Shire has conducted an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Environment Regulation on the need and criteria for remediation with a risk based approach.

The Shire has estimated the potential cost associated with remediation of these sites and recorded them in Note 13.

The Shire has no other contingent liabilities.

18. CAPITAL COMMITMENTS

Contracted for:
- capital expenditure projects

Payable:
- not later than one year

	2023	2022
	\$	\$
	1,531,195	6,311,420
	1,531,195	6,311,420

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

19. 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	30,750	30,750	30,000
President's meeting attendance fees	9,527	10,300	9,527
President's annual allowance for ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	12,390	9,000	10,504
	<u>56,167</u>	<u>53,550</u>	<u>53,531</u>
Deputy President's annual allowance	7,500	7,500	7,500
Deputy President's meeting attendance fees	5,798	6,300	5,798
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	0	3,000	0
	<u>16,798</u>	<u>20,300</u>	<u>16,798</u>
All other council member's meeting attendance fees	25,422	31,500	26,314
All other council member's annual allowance for ICT expenses	17,500	17,500	17,500
All other council member's travel and accommodation expenses	2,772	0	2,772
	<u>45,694</u>	<u>49,000</u>	<u>46,586</u>
19(b)	<u>118,659</u>	<u>122,850</u>	<u>116,915</u>

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	978,973		908,114
Post-employment benefits	140,164		94,202
Employee - other long-term benefits	91,018		86,811
Council member costs	118,659		116,915
19(a)	<u>1,328,814</u>		<u>1,206,042</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.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

19. 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	78,098	54,382
Amounts outstanding from related parties:		
Trade and other receivables	1,000	0
Amounts payable to related parties:		
Trade and other payables	10,157	150,000

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 19(a) and 19(b)

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period 30 June 2023.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

22. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate In \$	Number of Properties	2022/23 Actual Rateable Value*		2022/23 Actual Revenue		2022/23 Actual Interim Rates		2022/23 Actual Total Revenue		2022/23 Budget Interim Rate		2022/23 Budget Total Revenue		2021/22 Actual Total Revenue	
				\$		\$		\$		\$		\$		\$		\$	
General	Gross rental valuation	0.0706	596	19,442,084	1,372,610	42,890	1,415,500					7,500	1,380,111			1,194,199	
General	Unimproved valuation	0.155	1,528	39,344,518	6,098,400	40,514	6,138,914					73,000	6,171,400			5,580,214	
Total General rates			2,124	58,786,602	7,471,010	83,404	7,554,414					80,500	7,551,511			6,774,413	
Minimum Payment																	
General			95	103,264	30,685	0	30,685					0	30,685			29,070	
General			597	688,208	192,831	0	192,831					0	192,831			202,327	
Total minimum payments			692	801,472	223,516	0	223,516					0	223,516			231,397	
Total general rates and minimum payments			2,816	59,588,074	7,694,526	83,404	7,777,930					80,500	7,775,027			7,005,810	
Total Rates																	

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

*Rateable Value at time of raising of rate.

Notes to and Forming Part of the Financial Report

Year Ended 30 June 2023

23. 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			
	(8,770)	(24,753)	(70,821)
	(89,389)	0	13,730
	(61,117)	0	0
	25,447	59,968	0
	3,600,135	1,834,984	3,210,755
7(a),8(a)			
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	6,191	0	34,242
Other provisions	103,171	0	2,676,283
Inventory	49,328	0	264,451
Non-cash amounts excluded from operating activities	3,624,996	1,870,199	6,128,640
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Property, plant and equipment received for substantially less than fair value	7(a) 0	0	668,000
Infrastructure received for substantially less than fair value	8(a) 0	0	(2,676,283)
Non cash Capital grants, subsidies and contributions	0	0	(668,000)
Non-cash amounts excluded from investing activities	0	0	(2,676,283)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (8,510,307)	(4,397,221)	(8,797,221)
Add: Current liabilities not expected to be cleared at end of year - Employee benefit provisions	210,653	300,043	300,042
Total adjustments to net current assets	(8,299,654)	(4,097,178)	(8,497,179)
Net current assets used in the Statement of Financial Activity			
Total current assets	12,070,145	5,124,672	11,747,376
Less: Total current liabilities	(1,717,509)	(1,027,494)	(2,971,110)
Less: Total adjustments to net current assets	(8,299,654)	(4,097,178)	(8,497,179)
Surplus or deficit after imposition of general rates	2,052,982	0	279,087

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ORDINARY COUNCIL MEETING MINUTES

Notes to and Forming Part
of the Financial Report

Year Ended 30 June 2023

	2023 Actual		2023 Budget		2023 Actual		2023 Budget		2023 Actual		2022 Actual		2022 Budget		2022 Actual		
	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	Opening Balance	Transfer to (from)	
24. RESERVE ACCOUNTS																	
Restricted by council																	
(a) Leave reserve	165,420	1,516	165,420	0	165,420	0	165,420	0	165,386	34	0	165,420	0	165,420	0	165,420	
(b) Long service leave reserve	134,622	1,233	135,855	0	134,623	0	134,623	0	134,595	27	0	134,622	0	134,622	0	134,622	
(c) Building reserve	2,839,604	26,018	2,865,622	0	2,839,603	0	(1,200,000)	0	2,639,065	200,539	0	2,839,604	0	2,839,604	0	2,839,604	
(d) Fire disaster reserve	39,940	366	40,306	0	39,940	0	0	0	39,932	8	0	39,940	0	39,940	0	39,940	
(e) Plant purchase reserve	1,115,616	10,222	1,125,838	0	1,115,615	0	(900,000)	0	915,428	200,188	0	1,115,616	0	1,115,616	0	1,115,616	
(f) Gwalla precinct reserve	488,874	4,479	493,353	0	488,875	0	0	0	488,775	99	0	488,874	0	488,874	0	488,874	
(g) Waste management reserve	456,137	144,184	600,321	0	456,137	0	0	0	316,072	140,065	0	456,137	0	456,137	0	456,137	
(h) Aerodrome reserve	746,453	250,000	996,453	0	746,453	0	0	0	486,453	260,000	0	746,453	0	746,453	0	746,453	
(i) IT reserve	15,000	0	15,000	0	15,000	0	0	0	15,000	0	0	15,000	0	15,000	0	15,000	
(j) Pool reserve	474,036	4,343	478,379	0	474,036	0	(300,000)	0	473,940	96	0	474,036	0	474,036	0	474,036	
(k) Aged care reserve	2,121,478	18,883	2,140,361	0	2,121,478	0	(2,000,000)	0	1,921,085	200,393	0	2,121,478	0	2,121,478	0	2,121,478	
(l) Heritage buildings reserve	200,041	251,842	451,883	0	200,041	0	0	0	200,000	41	0	200,041	0	200,041	0	200,041	
	8,797,221	713,086	9,510,307	0	8,797,221	0	(4,400,000)	0	7,795,731	1,001,490	0	8,797,221	0	8,797,221	0	8,797,221	

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

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

Purpose of the reserve account**Name of reserve account Restricted by council**

- (a) Leave reserve
 (b) Long service leave reserve
 (c) Building reserve
 (d) Fire disaster reserve
 (e) Plant purchase reserve
 (f) Gwalla precinct reserve
 (g) Waste management reserve
 (h) Aerodrome reserve
 (i) IT reserve
 (j) Pool reserve
 (k) Aged care reserve
 (l) Heritage buildings reserve

This reserve is to be offset against the Shire's leave liability to its employees.

This reserve is to offset Council's long service leave liabilities to its employees.

This reserve will assist in the provision of emergency contingencies in the case of a fire disaster.

To be used for the purchase of major plant.

To be used for the restoration and historical projects in Gwalla precinct.

To be used for management and compliance works associated with the rubbish tip and liquid waste disposal site.

To be used for maintenance, renewal and upgrade works at Leonora airport.

To be used for maintenance, renewal and upgrade of IT requirements/projects.

To be used for the purpose of refurbishment of the swimming pool.

To be used for the provision of facilities for aged care.

For the purpose of ensuring the Shire's historical buildings remain for future generations of the community by specific asset management planning.

SHIRE OF LEONORA

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10.0 REPORTS

10.3 CHIEF EXECUTIVE OFFICER REPORTS

10.3.(B) LOCAL GOVERNMENT NOMINATIONS FOR DEVELOPMENT ASSESSMENT PANEL

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th December 2023

AGENDA REFERENCE: 10.3.(B) DEC 23

SUBJECT: Local Government Nominations for Development Assessment Panel

LOCATION/ADDRESS: N/A

NAME OF APPLICANT: N/A

FILE REFERENCE: 12.29

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Ty Matson

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 14th December 2023

SUPPORTING DOCUMENTS: Nil

BACKGROUND

Council are required to nominate four elected members to sit as Development Assessment Panel (DAP) members after each Council election. Nominations are forwarded to the Minister for Planning who will make the final appointments.

Two Councillors will perform the role of local members with the second two being deputies. Current member terms expire on 26 January 2024. Local members will sit on the DAP with other members appointed by the Minister for Lands.

Should Council choose not to appoint members to the DAP, the Minister is able to appoint alternative community representatives.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement has not been undertaken regarding this report.

STATUTORY ENVIRONMENT

Planning and Development (Development Assessment Panels) Regulations 21 – Sections 23 & 24

23. LDAP members

(1) The members of a LDAP are —

(a) 2 persons appointed to the LDAP as local government members; and

- (b) 3 persons appointed to the LDAP as specialist members.*
- (2) The members must be appointed in writing by the Minister.*
- (3) Regulation 24 applies to the appointment of local government members.*
- (4) Regulation 37 applies to the appointment of specialist members.*

24. Local government members of LDAP

- (1) Whenever it is necessary to make an appointment under regulation 23(1)(a), the Minister must —*
 - (a) in writing, request the local government of the district for which the DAP is established to nominate a member of the council of the local government for appointment; and*
 - (b) unless subregulation (2) applies, appoint the person so nominated.*
- (2) If, within 40 days after the date on which the Minister makes a request to a local government under subregulation (1) or such longer period as the Minister may allow, the local government fails to nominate a person for appointment in accordance with the request, the Minister may appoint under regulation 23(1)(a) a person who is an eligible voter of the district for which the LDAP is established.*
- (3) For the purposes of subregulation (2) a person is an eligible voter of a district if that person is eligible under the Local Government Act 1995 section 4.29 or 4.30 to be enrolled to vote at elections for the district.*

POLICY IMPLICATIONS

There are no known policy implications.

FINANCIAL IMPLICATIONS

There are no known financial implications.

STRATEGIC IMPLICATIONS

There are no known strategic implications. However if Council does not appoint members it will not be able to influence decisions through voting rights.

RISK MANAGEMENT

If Council does not appoint members, it creates a risk of not being able to influence decisions on developments within the Shire.

ORDINARY COUNCIL MEETING MINUTES

RECOMMENDATIONS

That Council

1. nominate CR ____ and CR ____ as local members of the Local Development Panel to the Minister for Lands; and
2. nominate CR ____ and CR ____ as deputy local members of the Local Development Panel to the Minister for Lands.

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved: Cr TANYA NARDONE

Seconded: Cr RM Cotterill

That Council

1. nominate Shire President Cr PJ Craig and Deputy Shire President CR R Norrie as local members of the Local Development Panel to the Minister for Lands; and
2. nominate CR L Petersen and CR A Taylor as deputy local members of the Local Development Panel to the Minister for Lands.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM Nardone*

10.0 REPORTS**10.3 CHIEF EXECUTIVE OFFICER REPORTS****10.3.(C) PROPOSAL TO ALTER DECISION OF COUNCIL.**

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th December 2023

AGENDA REFERENCE: 10.3.(C) DEC 23

SUBJECT: Proposal to alter decision of Council.

LOCATION/ADDRESS: Leonora

NAME OF APPLICANT: Genesis Minerals Limited

FILE REFERENCE: 14.36 Economic Development Genesis

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Ty Matson

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 14th December 2023

SUPPORTING DOCUMENTS: 1. Attachment 1 - Drill Hole Locations

BACKGROUND

At the Ordinary Meeting of Council held 21 November 2023, Council were presented with a report titled 10.3.(C) Request to Undertake Drilling Operations near Leonora Townsite. The Council Decision was as follows:

COUNCIL DECISION***Moved:*** Cr AE TAYLOR***Seconder:*** Cr RM COTTERILL

1. *That Council permits Genesis Minerals Limited to undertake a drilling program within the Leonora town limits on mining leases 37/55, 37/622 and 37/251;*
2. *Permit Genesis Minerals Limited to drill 24 hours per day seven days per week during the requested period with the exception of within 500m of the nearest external boundary of a residential property.*
3. *Condition the approval provided to Genesis Minerals to include a requirement to undertake a community information program.*

CARRIED (7 VOTES TO 0)

For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr F Harris, Cr TM Nardone, Cr RA Norrie, Cr PJ Craig

At the time this report was presented to Council, a final drilling program was not available. Point 2 of the resolution was to restrict drilling to outside of 500 metres from the nearest residential

property unless drilling was undertaken consistent with Councils Policy *T.6.11 Conditions for surface clearing and drilling activities within the Leonora townsite*.

A map of drill hole locations is now available (attachment 1), which depicts the locations as being predominantly outside of the 500-metre radius, however four (4) are either on the line, or no closer than 450 metres.

Genesis have requested that Council reconsider the November resolution on the basis that the drill locations are now known and there is a limited amount of activity within the excluded area. Genesis have advised that daylight only drilling will significantly extend the program whilst also attracting additional costs due to contractual arrangements. They have also stated that portable noise mitigation barriers will be deployed to minimise noise impacts.

STAKEHOLDER ENGAGEMENT

No stakeholder engagement has been undertaken in regard to this matter.

STATUTORY ENVIRONMENT

Regulation 10 of the *Local Government (Administration) Regulations 1996* allows Council to amend or revoke a previous decision of Council.

10. *Revoking or changing decisions (Act s. 5.25(1)(e))*

- (1) *If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —*
 - (a) *in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or*
 - (b) *in any other case, by at least $\frac{1}{3}$ of the number of offices (whether vacant or not) of members of the council or committee,*
inclusive of the mover.
- (1a) *Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least $\frac{1}{3}$ of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (2) *If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.*
- (3) *This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.*

POLICY IMPLICATIONS

Point 2 of the recommendation seeks to suspend Councils Policy *T.6.11 Conditions for surface clearing and drilling activities within the Leonora townsite* outside of 450 metres of the nearest residential property.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RISK MANAGEMENT

There is a risk that the Shire may be subject to criticism should the drilling operation cause undue disturbance to residents. It is however likely that any such consequences will be limited to “minor” in nature and be limited to minor damage to reputation from a small audience group. The likelihood is therefore “unlikely”. This places the risk rating as low.

RECOMMENDATIONS

That Council

1. Resolve to amend point 2 of the Council Decision for item 10.3.(C) NOV 23 at the November 2023 Ordinary Meeting of Council.
2. Amend point 2 of the Council Decision for item 10.3.(C) NOV 23 at the November 2023 Ordinary meeting of Council to read “Permit Genesis Minerals Limited to drill 24 hours per day seven days of week during the requested period with the exception of within 450 metres of the nearest external boundary of a residential property”.

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved: Cr RA Norrie

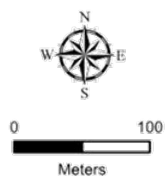
Seconded: Cr LR Petersen

That Council

1. Resolve to amend point 2 of the Council Decision for item 10.3.(C) NOV 23 at the November 2023 Ordinary Meeting of Council.
2. Amend point 2 of the Council Decision for item 10.3.(C) NOV 23 at the November 2023 Ordinary meeting of Council to read “Permit Genesis Minerals Limited to drill 24 hours per day seven days of week during the requested period with the exception of within 450 metres of the nearest external boundary of a residential property”.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM Nardone*



- Townsites_LGATE_248
- TH_500m Residential Zone Buffer
- TH_Final Collars_20231124
- TH_Proposed Pads_20231124
- TH_Proposed Tracks_20231124



Tower Hill
Drilling Locations - 500m residential buffer

Date: 30/11/2023	Author: Kylie Okely	Datum: GDA94
Scale: 1:4,719	Figure No: 2	Projection: MGA Zone 51

10.0 REPORTS**10.3 CHIEF EXECUTIVE OFFICER REPORTS****10.3.(D) MONTHLY FINANCIAL STATEMENTS - NOVEMBER, 2023**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 19th December 2023
AGENDA REFERENCE:	10.3.(D) DEC 23
SUBJECT:	Monthly Financial Statements - November, 2023
LOCATION/ADDRESS:	Nil
NAME OF APPLICANT:	Nil
FILE REFERENCE:	Nil
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	14th December 2023
SUPPORTING DOCUMENTS:	1. Monthly Financial Statements - November, 2023

BACKGROUND

In complying with the Local Government *Financial Management Regulations 1996*, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations, the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements for the month ended 30th November, 2023 consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th November, 2023
- (c) Material Variances – 30th November, 2023

STATUTORY ENVIRONMENT**Part 4 — Financial reports— s. 6.4**

- 34. *Financial activity statement report – s. 6.4*
 - (1A) *In this regulation –*

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

34. (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
34. (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
34. (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
34. (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
34. (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That Council accept the Monthly Financial Statements for the month ended 30th November, 2023 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th November, 2023
- (c) Material Variances – 30th November, 2023

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved: Cr AE Taylor

Seconded: Cr LR Petersen

That Council accept the Monthly Financial Statements for the month ended 30th November, 2023 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th November, 2023
- (c) Material Variances – 30th November, 2023

CARRIED (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM*



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12 December 2023

Mr Ty Matson
Chief Executive Officer
Shire of Leonora
PO Box 56
LEONORA WA 6438

Dear Ty

COMPILATION REPORT TO SHIRE OF LEONORA

We have compiled the accompanying special purpose financial report of Shire of Leonora which comprise the statement of financial position as at 30 November 2023, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Leonora as at 30 November 2023 and for the period then ended based on the records of the Shire of Leonora.

THE RESPONSIBILITY OF SHIRE OF LEONORA

The CEO of Shire of Leonora is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Leonora we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Leonora and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Leonora who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

NOTE REGARDING BASIS OF PREPARATION

We draw attention to Note 1 to the financial report where matters of non-compliance with the basis of preparation have been detailed. Supplementary information is provided for management information purposes and does not comply with the disclosure requirements of the Australian Accounting Standards.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF LEONORA
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2023

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

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ORDINARY COUNCIL MEETING MINUTES

19 DECEMBER 2023

SHIRE OF LEONORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	(c)	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	8,491,237	8,491,237	8,491,237	0	0.00%	
Rates excluding general rates	340,996	257,493	227,948	(29,545)	(11.47%)	▼
Grants, subsidies and contributions	2,365,778	1,375,343	454,696	(920,647)	(66.94%)	▼
Fees and charges	3,171,143	1,438,953	1,268,247	(170,706)	(11.86%)	▼
Interest revenue	101,000	42,088	71,007	28,919	68.71%	▲
Other revenue	346,890	141,365	131,074	(10,291)	(7.28%)	
Profit on asset disposals	68,083	29,025	0	(29,025)	(100.00%)	▼
	14,885,127	11,775,504	10,644,209	(1,131,295)	(9.61%)	
Expenditure from operating activities						
Employee costs	(5,323,632)	(2,218,432)	(1,721,858)	496,574	22.38%	▲
Materials and contracts	(5,505,184)	(2,355,751)	(1,778,017)	577,734	24.52%	▲
Utility charges	(382,041)	(159,329)	(144,059)	15,270	9.58%	▲
Depreciation	(1,970,250)	(820,990)	0	820,990	100.00%	▲
Insurance	(383,056)	(383,056)	(326,809)	56,247	14.68%	▲
Other expenditure	(369,995)	(139,894)	(538)	139,356	99.62%	▲
Loss on asset disposals	(1,895)	0	0	0	0.00%	
	(13,936,053)	(6,077,452)	(3,971,281)	2,106,171	34.66%	
Non-cash amounts excluded from operating activities	2(b) 1,909,240	791,965	0	(791,965)	(100.00%)	▼
Amount attributable to operating activities	2,858,314	6,490,017	6,672,928	182,911	2.82%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,257,760	1,048,753	105,552	(943,201)	(89.94%)	▼
Proceeds from disposal of assets	478,500	0	0	0	0.00%	
	2,736,260	1,048,753	105,552	(943,201)	(89.94%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,961,377)	(2,396,805)	(2,852,252)	(455,447)	(19.00%)	▼
Payments for construction of infrastructure	(4,350,296)	(1,812,630)	(447,130)	1,365,500	75.33%	▲
	(10,311,673)	(4,209,435)	(3,299,382)	910,053	21.62%	
Amount attributable to investing activities	(7,575,413)	(3,160,682)	(3,193,830)	(33,148)	(1.05%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,570,152	200,000	200,000	0	0.00%	
	3,570,152	200,000	200,000	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(949,233)	(41,747)	(41,747)	0	0.00%	
	(949,233)	(41,747)	(41,747)	0	0.00%	
Amount attributable to financing activities	2,620,919	158,253	158,253	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,096,180	2,096,180	2,052,983	(43,197)	(2.06%)	▼
Amount attributable to operating activities	2,858,314	6,490,017	6,672,928	182,911	2.82%	▲
Amount attributable to investing activities	(7,575,413)	(3,160,682)	(3,193,830)	(33,148)	(1.05%)	▼
Amount attributable to financing activities	2,620,919	158,253	158,253	0	0.00%	
Surplus or deficit after imposition of general rates	0	5,583,768	5,690,334	106,566	1.91%	▲

KEY INFORMATION

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

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

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

**SHIRE OF LEONORA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Actual 30 June 2023 \$	Actual as at 30 November 2023 \$
CURRENT ASSETS		
Cash and cash equivalents	11,271,987	14,276,376
Trade and other receivables	728,304	1,168,894
Inventories	69,855	76,189
TOTAL CURRENT ASSETS	12,070,146	15,521,459
NON-CURRENT ASSETS		
Other financial assets	61,117	61,117
Inventories	45,052	45,052
Property, plant and equipment	35,177,240	38,029,492
Infrastructure	103,599,595	104,046,725
TOTAL NON-CURRENT ASSETS	138,883,004	142,182,386
TOTAL ASSETS	150,953,150	157,703,845
CURRENT LIABILITIES		
Trade and other payables	593,802	249,864
Other liabilities	913,054	1,229,207
Employee related provisions	210,653	210,653
TOTAL CURRENT LIABILITIES	1,717,509	1,689,724
NON-CURRENT LIABILITIES		
Employee related provisions	104,691	104,691
Other provisions	1,885,887	1,885,887
TOTAL NON-CURRENT LIABILITIES	1,990,578	1,990,578
TOTAL LIABILITIES	3,708,087	3,680,302
NET ASSETS	147,245,063	154,023,543
EQUITY		
Retained surplus	50,614,528	57,551,261
Reserve accounts	8,510,307	8,352,054
Revaluation surplus	88,120,228	88,120,228
TOTAL EQUITY	147,245,063	154,023,543

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

Matters of non-compliance with Basis of Preparation

The following matters on non-compliance with the basis of preparation have not been correct.

1. Depreciation has not been raised during the current financial year.

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.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 December 2023

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 30 Nov 2023
Current assets	\$	\$	\$
Cash and cash equivalents	11,271,987	11,271,987	14,276,376
Trade and other receivables	654,942	728,304	1,168,894
Inventories	60,608	69,855	76,189
	11,987,537	12,070,146	15,521,459
Less: current liabilities			
Trade and other payables	(237,071)	(593,802)	(249,864)
Other liabilities	(1,138,801)	(913,054)	(1,229,207)
Employee related provisions	(300,689)	(210,653)	(210,653)
	(1,676,561)	(1,717,509)	(1,689,724)
Net current assets	10,310,976	10,352,637	13,831,735
Less: Total adjustments to net current assets	2(c) (8,214,796)	(8,299,654)	(8,141,401)
Closing funding surplus / (deficit)	2,096,180	2,052,983	5,690,334

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2024	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(68,083)	(29,025)	0
Add: Loss on asset disposals	1,895	0	0
Add: Depreciation	1,970,250	820,990	0
Movement in current employee provisions associated with restricted cash	5,178	0	0
Total non-cash amounts excluded from operating activities	1,909,240	791,965	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 30 Nov 2023
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(8,510,307)	(8,510,307)	(8,352,054)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	295,511	210,653	210,653
Total adjustments to net current assets	2(a) (8,214,796)	(8,299,654)	(8,141,401)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF LEONORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
 The material variance adopted by Council for the 2023-24 year is \$15,000 or 8.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(920,647)	(66.94%)	▼
FAGS arrears received. Sustainability child care, donations for dignity, recreation other, Local Partner Trans 2021-9085 CRC grants not yet received.			
Fees and charges	(170,706)	(11.86%)	▼
Bulk refuse disposal, liquid waste disposal, building permit fees. Rates instalment fees, rent and hire facilities are profiled as 5/12th of the budget.			
Interest revenue	28,919	68.71%	▲
YTD budgets are profiled as 5/12th of the annual budget.			
Profit on asset disposals	(29,025)	(100.00%)	▼
Disposal of plant and equipment not yet complete.			
Expenditure from operating activities			
Employee costs	496,574	22.38%	▲
YTD budgets are profiled as 5/12th of the annual budget. There are some employment positions vacant.			
Materials and contracts	577,734	24.52%	▲
Rates valuation schedules, rodeo sponsorship, audit fees, driver access & equity, property management services, domestic refuse, town planning, roadworks maintenance. Some YTD budgets are profiled as 5/12th of the annual budget.			
Utility charges	15,270	9.58%	▲
YTD budgets are profiled as 5/12th of the annual budget.			
Depreciation	820,990	100.00%	▲
Depreciation to be processed.			
Insurance	56,247	14.68%	▲
First instalment paid. YTD budget profiled for insurances to be paid in single instalment. Option taken to pay by instalments.			
Other expenditure	139,356	99.62%	▲
Elected member expenses, donation Golden Quest Trail, athletics prize money.			
Non-cash amounts excluded from operating activities	(791,965)	(100.00%)	▼
Depreciation to be processed.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(943,201)	(89.94%)	▼
Ageing in place grant, swimming pool tiling LRCI, R2R funding & LRCI Phase 4 not yet received.			
Outflows from investing activities			
Payments for property, plant and equipment	(455,447)	(19.00%)	▼
Building capital works are profiled as 5/12th of the annual budget.			
Payments for construction of infrastructure	1,365,500	75.33%	▲
Roadworks are profiled as 5/12th of the annual budget. Improvement capital works are profiled as 5/12th of the annual budget.			
Surplus or deficit at the start of the financial year	(43,197)	(2.06%)	▼
Refer to note 2(a) for detail of differences.			
Surplus or deficit after imposition of general rates	106,566	1.91%	▲
Due to variances described above			

Please refer to the compilation report

10.0 REPORTS

10.3 CHIEF EXECUTIVE OFFICER REPORTS

10.3.(E) ACCOUNTS FOR PAYMENT - DECEMBER, 2023

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th December 2023

AGENDA REFERENCE: 10.3.(E) DEC 23

SUBJECT: Accounts for Payment - December, 2023

LOCATION/ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Kiara Lord

OFFICER: Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 14th December 2023

SUPPORTING DOCUMENTS: 1. Accounts for Payment - December, 2023

BACKGROUND

Attached statements consist of accounts paid by Delegated Authority totalling **\$872,470.74** since the previous council meeting consisting of:

- (1) Direct Bank Transactions numbered from **3028** to **3061** and totalling **\$50,701.51**;
 - a. Includes Credit Card Payments of **\$6,674.62** for **November, 2023**; and
- (2) Batch Payment **201** totalling **\$506,458.23**; and
- (3) Payroll Payments from **Pay Periods Ending 13/11/2023, 27/11/2023 & 11/12/2023** totalling **\$315,311.00**

STATUTORY ENVIRONMENT

Local Government Act 1995 S6.10 & *Financial Management (1996) Regulation 12 & 13* apply to how the information is to be presented within this report for authorisation by Council.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That Council accepts the accounts for payment, as detailed:

- (1) Direct Bank Transactions numbered from **3028** to **3061** and totalling **\$50,701.51**;
 - a. *Includes Credit Card Payments of \$6,674.62 for November, 2023; and*
- (2) Batch Payment **201** totalling **\$506,458.23**; and
- (3) Payroll Payments from **Pay Periods Ending 13/11/2023, 27/11/2023 & 11/12/2023** totalling **\$315,311.00**

VOTING REQUIREMENT

Simple Majority

COUNCIL DECISION

Moved: Cr LR Petersen

Seconded: Cr RM Cotterill

That Council accepts the accounts for payment, as detailed:

- (1) Direct Bank Transactions numbered from **3028** to **3061** and totalling **\$50,701.51**;
 - a. *Includes Credit Card Payments of \$6,674.62 for November, 2023; and*
- (2) Batch Payment **201** totalling **\$506,458.23**; and
- (3) Payroll Payments from **Pay Periods Ending 13/11/2023, 27/11/2023 & 11/12/2023** totalling **\$315,311.00**

CARRIED (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr TM Nardone*



**Accounts for Payment
Presented to Council
19th December, 2023**

Accounts for Payment - November 2023 Credit Card Breakdown

Shire of Leonora						
Monthly Report – List of Credit Card Transactions Paid by Delegated Authority						
Submitted to Council on the 19th December, 2023						
The following list of accounts relate to Credit Card Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Payments detailed are from statements for November, 2023 as per Direct Bank Transaction 3061 totalling \$6,674.62						
CHIEF EXECUTIVE OFFICER						
Reference	Date	Name	Item	Payment by Delegated Authority	Balance	
CEO 11/23 (Card 5772)	01/11/2023	Coles Online	Refreshments for Ageing in Place opening	69.55	69.55	
	01/11/2023	Kmart	Activity supplies for LELC	67.40	136.95	
	03/11/2023	Leonora Post Office	Police clearance	58.70	195.65	
	03/11/2023	Starlink Australia	Internet CEO house	139.00	334.65	
	06/11/2023	Western Australia Police Force	Police Clearance	58.70	393.35	
	10/11/2023	Starlink Australia	Starlink setup - Youth Centre	629.00	1,022.35	
	14/11/2023	AYA Group Pty Ltd	Refreshments for training	23.64	1,045.99	
	16/11/2023	AYA Group Pty Ltd	Refreshments for DSS meeting	134.40	1,180.39	
	20/11/2023	The View on Hannans	Accommodation for staff training	355.15	1,535.54	
	20/11/2023	Harvey Norman	Microwave for CRC	220.00	1,755.54	
	20/11/2023	Starlink Australia	Internet for Youth Centre	139.00	1,894.54	
	21/11/2023	White House Hotel	Lunches for Councillors 21/11/2023	44.00	1,938.54	
	21/11/2023	White House Hotel	Lunches for Councillors 21/11/2023	44.00	1,982.54	
	21/11/2023	White House Hotel	Lunches for Councillors 21/11/2023	22.00	2,004.54	
	21/11/2023	Coles Express Leonora	Refreshments for morning tea - Council meeting	16.00	2,020.54	
	21/11/2023	Whitehouse Hotel	Lunches for Councillors 21/11/2023	11.00	2,031.54	
	21/11/2023	Whitehouse Hotel	Lunches for Councillors 21/11/2023	51.10	2,082.64	
	23/11/2023	Central Hotel	Meals & Refreshments - Dinner with Staff, Councillors & Consultants 21/11/2023	4.00	2,086.64	
	23/11/2023	Vistaprint	Magnets for resale at Gwalia Museum	232.12	2,318.76	
	24/11/2023	Central Hotel -	Meals & Refreshments - Dinner with Staff, Councillors & Consultants 21/11/2023	48.50	2,367.26	
	24/11/2023	Central Hotel -	Meals & Refreshments - Dinner with Staff, Councillors & Consultants 21/11/2023	40.50	2,407.76	
	24/11/2023	Central Hotel	Meals & Refreshments - Dinner with Staff, Councillors & Consultants 21/11/2023	22.00	2,429.76	
	24/11/2023	Central Hotel	Meals & Refreshments - Dinner with Staff, Councillors & Consultants 21/11/2023	409.00	2,838.76	
	24/11/2023	JB Hi Fi Booragoo - Online	iPad for Youth Centre	905.39	3,744.15	
	28/11/2023	BioPak Pty Ltd	Supplies for Nana Cheryl's Pool Party	552.78	4,296.93	
	28/11/2023	National Australia Bank	Credit Card fee - November, 2023.	9.00	4,305.93	
	Total CEO Card November, 2023				\$4,305.93	

Accounts for Payment - November 2023 Credit Card Breakdown

Reference	Date	Name	Item	Payment by Delegated Authority	Balance
DCEO 11/23 (Card 4580)	01/11/2023	Liberty Oil Leonora	Fuel for P2	89.59	89.59
	01/11/2023	Rydges Kalgoorlie	Accommodation for P&L Conference	354.24	443.83
	07/11/2023	BP Goldengate Kalgoorlie	Fuel for P2	162.47	606.30
	20/11/2023	Air BNB	Accommodation	758.00	1,364.30
	28/11/2023	National Australia Bank	Card fee - November, 2023	9.00	1,373.30
	Total DCEO Card November, 2023				\$1,373.30
MWS 11/23 (Card 7478)	13/11/2023	Woolworths	Coffee beans for depot	44.00	44.00
	14/11/2023	SpecSavers Kalgoorlie	PPE for depot staff	438.00	482.00
	20/11/2023	Qantas	Flights for contractor conducting work at CRC	405.53	887.53
	27/11/2023	Eagle Petroleum	Fuel for P2	98.86	986.39
	28/11/2023	National Australia Bank	Credit card fee - MWS - November, 2023.	9.00	995.39
	Total MWS Card November, 2023				\$995.39
3061	4/12/2023	National Australia Bank	Credit Card Charges - November, 2023	\$6,674.62	

Accounts for Payment - December 2023 Direct Bank Transactions

Shire of Leonora					
Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority					
Submitted to Council on the 19th December, 2023					
The following list of accounts relate to Direct Bank Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Transactions are numbered from 3028 to 3061 and totalling \$560,701.51					
CHIEF EXECUTIVE OFFICER					
Transaction	Date	Name	Item	Payment by Delegated Authority	Balance
3028	24/11/2023	Australian Retirement Trust	Superannuation PPE: 14/11/2023	1,236.13	1,236.13
3029	24/11/2023	Australian Super	Superannuation PPE: 14/11/2023	4,865.18	6,101.31
3030	24/11/2023	Aware Super	Superannuation PPE: 14/11/2023	9,495.87	15,597.18
3031	24/11/2023	CBUS	Superannuation PPE: 14/11/2023	556.44	16,153.62
3032	24/11/2023	Host Plus	Superannuation PPE: 14/11/2023	619.03	16,772.65
3033	24/11/2023	MTAA Superannuation Fund	Superannuation PPE: 14/11/2023	411.67	17,184.32
3034	24/11/2023	Rest Superannuation	Superannuation PPE: 14/11/2023	526.85	17,711.17
3035	24/11/2023	The Trustee for Mercer Super Trust	Superannuation PPE: 14/11/2023	278.68	17,989.85
3036	24/11/2023	TWU Superannuation Fund	Superannuation PPE: 14/11/2023	1,805.42	19,795.27
3037	24/11/2023	Wealth Personal Super	Superannuation PPE: 14/11/2023	168.87	19,964.14
3038	1/11/2023	NAB	NAB connect fees september 2023	55.23	20,019.37
3039	3/11/2023	Quest Merchant Services	QMS fees October 2023	11.00	20,030.37
3040	15/11/2023	3E Advantage	Printing costs October 2023	4,059.40	24,089.77
3041	30/11/2023	National Australia Bank	Merchant fees childcare October 2023	20.00	24,109.77
3042	30/11/2023	National Australia Bank	Merchant fees CRC October 2023	20.39	24,130.16
3043	30/11/2023	National Australia Bank	Merchant fees info centre October 2023	22.27	24,152.43
3044	30/11/2023	National Australia Bank	Muni account keeping fees October 2023	30.20	24,182.63
3045	30/11/2023	National Australia Bank	Merchant fees airport/events October 2023	31.10	24,213.73
3046	30/11/2023	National Australia Bank	Merchant fees Rec Centre October 2023	40.77	24,254.50
3047	30/11/2023	National Australia Bank	Nab connect access and usage fee	52.48	24,306.98
3048	30/11/2023	National Australia Bank	Merchant fees airport October 2023	75.07	24,382.05
3049	30/11/2023	National Australia Bank	Merchant fees office/museum October 2023	875.10	25,257.15
3050	24/11/2023	Click Super	Super clearing house fees October 2023	28.05	25,285.20
3051	1/12/2023	Australian Retirement Trust	Superannuation PPE: 28/11/2023	1,234.98	26,520.18
3052	1/12/2023	Australian Super	Superannuation PPE: 28/11/2023	4,533.04	31,053.22
3053	1/12/2023	Aware Super	Superannuation PPE: 28/11/2023	9,273.55	40,326.77
3054	1/12/2023	CBUS	Superannuation PPE: 28/11/2023	556.44	40,883.21
3055	1/12/2023	Host Plus	Superannuation PPE: 28/11/2023	721.02	41,604.23
3056	1/12/2023	MTAA Superannuation Fund	Superannuation PPE: 28/11/2023	409.41	42,013.64
3057	1/12/2023	Rest Superannuation	Superannuation PPE: 28/11/2023	472.14	42,485.78
3058	1/12/2023	The Trustee for Mercer Super Trust	Superannuation PPE: 28/11/2023	278.68	42,764.46
3059	1/12/2023	TWU Superannuation Fund	Superannuation PPE: 28/11/2023	1,070.53	43,834.99
3060	1/12/2023	Wealth Personal Super	Superannuation PPE: 28/11/2023	191.90	44,026.89
3061	4/12/2023	National Australia Bank	Credit Card Charges - November, 2023	6,674.62	50,701.51
GRAND TOTAL				\$50,701.51	

Accounts for Payment - December 2023 Batch Payment 201

Shire of Leonora					
Monthly Report – List of Accounts Paid by Delegated Authority					
Submitted to Council on the 19th December, 2023					
<p>Batch Payment 201, totalling \$506,458.23 has been paid by delegated authority by the Chief Executive Officer and has been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing. Bank Details are reconciled against those invoices by two officers.</p>					
<p>_____ CHIEF EXECUTIVE OFFICER</p>					
Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP 201.01	30/11/2023	Air Liquide W.A. Ltd	Container service fee	26.06	26.06
BP 201.02	30/11/2023	All Mine & Construction Training Pty Ltd	Confined space and working at heights training for N. Gahan	440.00	466.06
BP 201.03	30/11/2023	Artgold	Art program workshop November, 2023	3,520.00	3,986.06
BP 201.04	30/11/2023	AYA Group Pty Ltd	Consumables and supplies for Shire buildings	8,101.23	12,087.29
BP 201.05	30/11/2023	Bridgestone Mining Solutions	Tyres for graders	8,544.03	20,631.32
BP 201.06	30/11/2023	Bucher Municipal	Paddle bearing kit for P832	970.21	21,601.53
BP 201.07	30/11/2023	Bunnings Building Supplies Pty Ltd	Parts and equipment for depot and library	823.60	22,425.13
BP 201.08	30/11/2023	Calimo Pty Ltd	Safety tiles and depth markers for the swimming pool	43,499.50	65,924.63
BP 201.09	30/11/2023	Canine Control	Ranger services 11/11/23, 12/11/23 & 16/11/23	4,215.20	70,139.83
BP 201.10	30/11/2023	Central Hotel	Staff Training - Lunch Provided x 12pax	240.00	70,379.83
BP 201.11	30/11/2023	Citizens Advice Bureau	Pre-mediation fees for Women's Group	300.00	70,679.83
BP 201.12	30/11/2023	Coates Hire	Message board for bushfire	841.21	71,521.04
BP 201.13	30/11/2023	Debbie Jordan	Reimbursement for flights	403.97	71,925.01
BP 201.14	30/11/2023	Department of Fire and Emergency Services	ESLB 2nd Qtr Contribution 2023/24	50,432.29	122,357.30
BP 201.15	30/11/2023	Donovan Payne Architects	Architectural and engineering consulting	12,375.00	134,732.30
BP 201.16	30/11/2023	Eagle Petroleum (WA) Pty Ltd	Shell card transactions - October, 2023	2,609.67	137,341.97
BP 201.17	30/11/2023	GTN Services	Service and repairs for P4	591.08	137,933.05
BP 201.18	30/11/2023	Harvey Norman AV/IT Kalgoorlie	Coffee machine for work depot	329.00	138,262.05
BP 201.19	30/11/2023	Heatley's Sales Pty Ltd	Narva heavy duty connector	60.79	138,322.84
BP 201.20	30/11/2023	Helen Smith	Murdoch University Sterilisation Program 2023	5,725.00	144,047.84
BP 201.21	30/11/2023	Horizon Power	Power and supply charges 20/10/23 to 20/11/23	5,210.41	149,258.25
BP 201.22	30/11/2023	IBR Electrical and Security	CCTV for truck stop & CEO house	16,233.80	165,492.05
BP 201.23	30/11/2023	Instant Racking	Cabinets for works depot	359.00	165,851.05
BP 201.24	30/11/2023	Integrity Fluid Power Pty Ltd	Extinguishers for Shire buildings and vehicles	8,727.41	174,578.46
BP 201.25	30/11/2023	Juwest Pty Ltd	Fence installation and earth works for CEO house	10,692.25	185,270.71
BP 201.26	30/11/2023	Kalsigns Pty Ltd	Safety signs for depot	4,706.29	189,977.00
BP 201.27	30/11/2023	Kleenheat Gas	Yearly equipment service charges	269.42	190,246.42
BP 201.28	30/11/2023	Leinster Smash Repairs	Complete panel repairs as per estimate on Toyota Kluger	1,664.00	191,910.42

Accounts for Payment - December 2023 Batch Payment 201

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP 201.29	30/11/2023	Major Motors Pty Ltd.	Isuzu 3 tonne tipper as per quote 50704.	73,124.42	265,034.84
BP 201.30	30/11/2023	Mandy Wynne -	General account and support	120.84	265,155.68
BP 201.31	30/11/2023	MB Consultancy	Annual Report assistance	1,584.00	266,739.68
BP 201.32	30/11/2023	Modern Teaching Aids Pty Ltd	Activity supplies and equipment for LELC	386.87	267,126.55
BP 201.33	30/11/2023	Modular WA	CEO accommodation (RFT 03/2023) Claim 5	91,657.80	358,784.35
BP 201.34	30/11/2023	Netlogic Information Technology	Computer consulting for admin	637.68	359,422.03
BP 201.35	30/11/2023	Northern Goldfields Electrical Pty Ltd	Installation of lights and aircons at admin	27,115.39	386,537.42
BP 201.36	30/11/2023	Office National Kalgoorlie	Laminating supplies for depot	154.88	386,692.30
BP 201.37	30/11/2023	Outback Parks&Lodges	Accommodation for VET program and consultants	5,588.00	392,280.30
BP 201.38	30/11/2023	PFD Food Services Pty Ltd	Catering supplies for Hoover House	1,019.55	393,299.85
BP 201.39	30/11/2023	Pier Street Medical	Pre-employment medicals for works crew	174.60	393,474.45
BP 201.40	30/11/2023	PWT Electrical Pty Ltd	Electrical work for CRC door	1,558.54	395,032.99
BP 201.41	30/11/2023	Rebus Restrooms	New latches to repair damaged doors at truck stop	3,890.70	398,923.69
BP 201.42	30/11/2023	Remote Construction and Maintenance	Repair roof to single persons quarters at work depot	9,151.49	408,075.18
BP 201.43	30/11/2023	Riklan Emergency Management Services	Training for Job Support Hub	10,865.86	418,941.04
BP 201.44	30/11/2023	Robert Glenn Bone	Preparation work for the proposed Gross Rental Valuation of Bellevue Gold Ltd, Bellevue Gold	4,980.00	423,921.04
BP 201.45	30/11/2023	Skippers Aviation Pty Ltd	Flights for Siarn Meyn (HR) - Perth to Leonora return - 20/11/23 - 22/11/23	874.00	424,795.04
BP 201.46	30/11/2023	Taylor Burrell Barnett	Town Planning expenses- Planning Advice and Tender Preparation	7,866.76	432,661.80
BP 201.47	30/11/2023	Team Global Express Pty Ltd	Freight charges for depot and admin	279.93	432,941.73
BP 201.48	30/11/2023	Terry Sargent	EHO consultant - November	11,700.00	444,641.73
BP 201.49	30/11/2023	Tourism Council Western Australia	2024 Membership renewal - Golden - Visitors Centre & Gwalia Historic Precinct	1,848.00	446,489.73
BP 201.50	30/11/2023	Water Corporation	Water and supply charges for Shire buildings	47,291.00	493,780.73
BP 201.51	30/11/2023	Western Australian Local Government Ass.	Contributions to IR Transition Funds	5,500.00	499,280.73
BP 201.52	30/11/2023	Weusandi Contractors	Water cart hire for Main Reef Road	7,177.50	506,458.23
Total - Batch Payment 190				506,458.23	
GRAND TOTAL				506,458.23	

Accounts for Payment - December 2023 Cheques & Payroll Liabilities

Shire of Leonora					
Monthly Report – List of Accounts Paid by Delegated Authority					
Submitted to Council on the 19th December, 2023					
The following list of accounts has been paid under delegation by the Chief Executive Officer, since the previous list of accounts. Transactions contain Wages & Payroll Liability payments since the previous list of accounts paid by Delegated Authority totalling \$315,311.00					
_____ CHIEF EXECUTIVE OFFICER					
Cheque	Date	Name	Item	Payment by Delegated Authority	Balance
PL11122023	15/12/2023	Shire of Leonora	Payroll deductions PPE: 11/12/2023	1,130.50	1,130.50
PL14112023	27/11/2023	Shire of Leonora	Payroll deductions PPE: 13/11/2023	1,990.80	3,121.30
PPE11122023	12/12/2023	Shire of Leonora	Salaries & wages PPE: 11/12/2023	90,644.15	93,765.45
PPE13112023	14/11/2023	Shire of Leonora	Salaries & wages PPE: 13/11/2023	93,668.49	187,433.94
PPE131120232	17/11/2023	Shire of Leonora	Additional Salaries & Wages PPE: 13/11/2023	4,936.70	192,370.64
PPE28112023	28/11/2023	Shire of Leonora	Salaries & wages PPE: 28/11/2023	121,461.26	313,831.90
PPL28112023	5/12/2023	Shire of Leonora	Payroll deductions PPE: 28/11/2023	1,479.10	315,311.00
GRAND TOTAL				315,311.00	

10.0 REPORTS**10.4 MANAGER OF BUSINESS SERVICES REPORTS**

Nil

10.0 REPORTS**10.5 ENVIRONMENTAL HEALTH OFFICER REPORTS**

Nil

10.0 REPORTS**10.6 ELECTED MEMBERS REPORTS**

Nil

11.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**RECOMMENDATIONS**

That late item 13.1.(A) Appointment of CEO - End of Probationary Period be accepted for consideration at the meeting.

CEO Mr Ty Matson declared a financial interest in item 13.1.(A) Appointment of CEO - End of Probationary Period and left the meeting at 10:12am.

Executive Assistant, Mrs Anna Matson and Operations Manager, Ms Kiara Lord left the meeting at 10:12am

13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**13.1 ELECTED MEMBERS****13.1.(A) APPOINTMENT OF CEO - END OF PROBATIONARY PERIOD**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 19th December 2023
AGENDA REFERENCE:	13.1.(A) DEC 23
SUBJECT:	Appointment of CEO - End of Probationary Period
LOCATION/ADDRESS:	N/A
NAME OF APPLICANT:	N/A
FILE REFERENCE:	1.19 - CEO Recruitment
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Peter Craig
OFFICER:	Shire President
INTEREST DISCLOSURE:	Nil
DATE:	18th December 2023
SUPPORTING DOCUMENTS:	Nil

BACKGROUND

The Shire of Leonora Chief Executive Officer, Mr Ty Matson commenced his employment on July 1 2023.

Mr Matson's employment is subject to Clause 2.1.3 of his employment contract, which declares a probationary period of six (6) months from the commencement date that needs to be met before they can be appointed to the position of CEO. In addition to this, the Shire of Leonora, at its October, 2022 meeting adopted a Policy for the Standards for CEO Recruitment, Performance, and Termination, and in line with clause 16, determined at its Special Meeting held 25th July, 2023 that KPIs be set for the 6-month probationary review and the 12 month annual review.

Pursuant to the above, a summary of the progress towards achieving the adopted KPI's is as follows:

ORDINARY COUNCIL MEETING MINUTES

6 Month Probationary Review			
Activity	Timeframe	Outputs/Outcomes	Comments
Provision of timely advice and support to council members. This would be assessed on two aspects: <ul style="list-style-type: none"> • direct contact with CEO by a council member (either phone, email, or in-person) and • contact with other senior employees. 	Monthly	A review of contacts between the Council Members and the CEO, and senior employees, plus any anecdotal feedback regarding the adequacy of advice and support, as well as its reliability. Council Members to be invited to comment on: <ul style="list-style-type: none"> • accessibility of CEO and senior employees • promptness of replies • reliability of information provided 	A weekly email to all Councillors has been occurring however in the last several weeks due to illness and travel this did not occur. In 2024 the emails will be sent each Friday with input from all three managers and the CEO.
Engagement with key ratepayers, stakeholders, Federal and State Government officials as introduction and to ensure appropriate lines of communication	Ongoing	Development of timeframes for interaction, where appropriate. Reports to Council of interaction, where appropriate.	Ongoing – A significant component of the role in the first 6 months has been developing strong and robust relationships with all stakeholders. One example of the commitment to stakeholder engagement is evidence by the inclusion of a Stakeholder engagement section in Council agenda items. Significant interactions have been included in updates to Council.
Preparation of a Professional Development Plan for first 12 months of employment, to be presented to the Council (or the CEO Performance Review Committee)	Within 3 months of commencement	Plan is developed and presented to Council (or the CEO Performance Review Committee) Council accepts Plan.	Due to a number of significant operational issues and staffing changes the preparation of this document was delayed, however the document will be presented to Council shortly.
Reporting on progress of implementation of Council resolutions and projects identified by Council.	Monthly	Regular report to Council (but need not form part of OCM agenda) outlining progress in implementing decisions. Evidence of, and Council Member satisfaction with the timely implementation of Council decisions.	A document listing all Council resolutions and updates has now been added to the Shire's webpage. A more detailed version will be included in a Sharepoint page set up for Council as part of the IT upgrades.

6 Month Probationary Review			
Activity	Timeframe	Outputs/Outcomes	Comments
Budget is passed by Council and rate notices are despatched in timely manner.	Monthly	Implementation of Council Budget is evident by actions taken or planned.	Complete
Organisational structure is appropriate to Council priorities, and Strategic Objectives	Within 6 months of commencement	Completion of organisational review to ensure “fit for purpose” structures, reporting relationships and skillsets capable of delivering on Council priorities and Strategic Objectives. Where there are significant Budget implications these will be reviewed with Council accordingly.	In progress. The recent resignation of the DCEO has created an opportunity to review the allocation of duties within the Executive Team. As a result, the DCEO role has been extinguished and the Manager of Operations and Manager of Community Services positions have been created. These are designed to allow a greater focus on leadership and consistency throughout the organisation that what was previously possible.

The intention of this report is to confirm that having met the requirements set out in the employment contract regarding the 6 month probationary period, Mr Ty Matson be confirmed in his appointment to the position of CEO.

STAKEHOLDER ENGAGEMENT

The Shire President and CEO engaged in consultation regarding performance obligations at this point in the CEO Contract. No further engagement was deemed required.

STATUTORY ENVIRONMENT

In accordance with the *Local Government Act 1995*, and the *Local Government (Model Code of Conduct) Regulations 21*, *Local Government (Administration) Regulations 2021 (CEO Standards)* and *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021*.

POLICY IMPLICATIONS

The recommendation of this report is in line with Shire of Leonora Policy A.3.7 Standards for CEO Recruitment, Performance and Termination

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RISK MANAGEMENT

This report has been assessed against the Shire of Leonora's Risk matrix, and there is a high risk relating to Service Delivery/Business Interruption should the appointment not go ahead. The likelihood, given the discussions preceding this report, however, is low, making overall risk, low-medium.

RECOMMENDATIONS

That Council, having regard to the report by Mr Fitzgerald and the report by Mr Morrison, is satisfied that the CEO has met all the terms and conditions for his probationary period as determined in schedule 2, item 9 of the employment contract, and hereby confirms the appointment of Mr Ty Matson to the position of Chief Executive Officer.

VOTING REQUIREMENT

Absolute Majority

COUNCIL DECISION

Moved: Cr RA Norrie

Seconded: Cr RM Cotterill

That Council, having regard to the report by Mr Fitzgerald and the report by Mr Morrison, is satisfied that the CEO has met all the terms and conditions for his probationary period as determined in schedule 2, item 9 of the employment contract, and hereby confirms the appointment of Mr Ty Matson to the position of Chief Executive Officer.

CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)

*For: Cr RM Cotterill, Cr AE Taylor, Cr LR Petersen,
Cr RA Norrie, Cr PJ Craig, Cr*

Cr PJ Craig left the meeting at 10:24am.

Cr PJ Craig returned the meeting at 10:25am with Mr Ty Matson, Mrs Anna Matson, and Ms Kiara Lord.

14.0 MEETING CLOSED TO PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.0 MEETING CLOSED TO PUBLIC

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15.0 STATE COUNCIL AGENDA

Nil

16.0 NEXT MEETING

Tuesday 20th February 2024

17.0 CLOSURE OF MEETING

There being no further business, the Chairperson, Shire President Cr PJ Craig declared the meeting closed at 10:27am