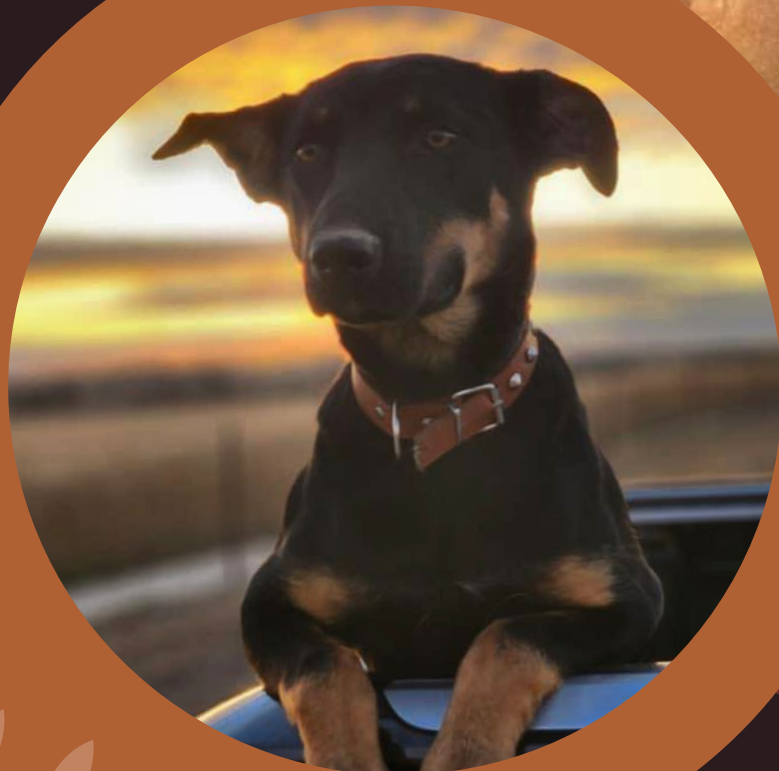




# 2022-2023 ANNUAL REPORT





**ADMINISTRATION CENTRE**  
Email: [shire@quairading.wa.gov.au](mailto:shire@quairading.wa.gov.au)  
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Telephone: (08) 9645 2400

Photos courtesy of the following Facebook pages:  
The Quairading Community Resource Centre  
Quairading Agricultural Society  
Quairading Rainmakers Inc  
Quairading District High School  
Angie Roe Photography  
Visit Quairading WA  
Quairading Farmers Co-Op  
Quairading Tennis Club  
The Quairading Hotel  
Quairading Ladies Hockey Club  
Quairading Football Club  
Quairading Vintage Club

## CONTENTS

2022/2023 ANNUAL REPORT	5
OUR SHIRE AT A GLANCE	6
STATS AT A GLANCE	9
A YEAR IN REVIEW – FROM THE SHIRE PRESIDENT	10
A YEAR IN REVIEW – FROM THE CEO	14
COUNCIL	18
OUR COUNCIL – ELECTED MEMBERS	18
COUNCIL ALLOWANCES & FEES	20
OUR LEADERSHIP & PEOPLE	22
COMMUNITY EVENTS	28
WORKS & SERVICES UPDATE	32
EMERGENCY MANAGEMENT UPDATE	36
STRATEGIC & COMMUNITY PROJECTS	38
COMMUNITY DEVELOPMENT UPDATE	42
22/23 YOUTH REPORT	43
STRATEGIC PLANNING	48
FUTURE PLANNING	52
CORPORATE BUSINESS PLAN 2023-2027	58
GOVERNANCE	60
FINANCIAL STATEMENTS	64

**FACEBOOK**  
[ShireofQuairading](#)  
[QuairadingCaravanPark](#)

**INSTAGRAM**  
[shireofquairading](#)

**WEBSITE**  
[www.quairading.wa.gov.au](http://www.quairading.wa.gov.au)

**LINKEDIN**  
[www.linkedin.com/company/shire-of-quairading/](http://www.linkedin.com/company/shire-of-quairading/)





# OUR VISION

"Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting."



# WELCOME

## ACKNOWLEDGEMENT OF COUNTRY

Council acknowledges the Traditional Owners of country across the Shire of Quairading.  
We pay our respects to the Balladong/Noongar people and to their elders past and present.



# OVERVIEW

We are pleased to present the  
Shire of Quairading's  
2022/2023 Annual Report.

## 2022/2023 ANNUAL REPORT

Every year the Shire provides vital community services and infrastructure. The Annual Report details our performance, achievements, challenges and progress towards realising the strategic goals identified in our Strategic Community Plan 2021-2031:



Through this strategic planning approach, the different roles we undertake as a local government, and the diversity of the many products and services we deliver, we are recognised as being responsive to the ever-changing needs of our community, businesses, industry, government and other key stakeholders. Council's website provides additional information about Council's plans, policies, and activities. Please visit [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).



# OVERVIEW

OUR SHIRE  
AT A GLANCE

## FOLLOW US

Keep up to date with important  
local information and news:

### FACEBOOK

ShireofQuairading  
QuairadingCaravanPark

### INSTAGRAM

shireofquairading

### WEBSITE

[www.quairading.wa.gov.au](http://www.quairading.wa.gov.au)

## QUAIRADING RESERVE WALK TRAILS

### KAYA QUIRADING KOORT BALLADONG BOODJAR (HEART OF BALLADONG COUNTRY)

Quairading is a beautiful town nestled in the Central Wheatbelt of Western Australia, just 170km east of Perth on the York-Merredin Road.

The Shire's main localities are Quairading, Pantapin, Yoting, Badjaling, Dangin, South Caroling, Balkuling, Doodenanning, and Wamenusking. Occupying a land area of approximately 2040 km<sup>2</sup>, the Shire borders eight other Local Governments consisting of the Shires of Beverley, Brookton, Bruce Rock, Corrigin, Cunderdin, Kellerberrin, Tammin and York.

We are a farming community with a population of just over 1000 persons, producing cereal and grain crops, sandalwood plantation, wool, sheep and cattle, supported by rural service industries. Our community provides a variety of volunteer-run cultural, sporting and social activities.

Amenities and Facilities include:

- Early Childhood Education Centre
- District High School
- Youth Centre
- District Hospital
- Medical Practice
- General Shopping
- Agricultural Retail
- Fuel, Automotive and Gas Supplies
- Sports Ground (football, hockey, cricket, tennis, basketball, netball)
- 18-hole Golf Course
- Town Hall (community theatre, events, badminton, seniors' fitness, etc.)
- Community Resource Centre (including arts centre and community gym)
- Aquatic Centre
- Caravan Park and Cabins
- Vintage Machinery Club.

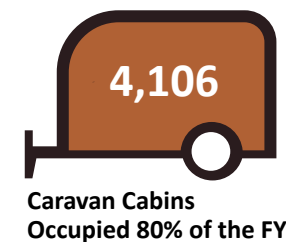




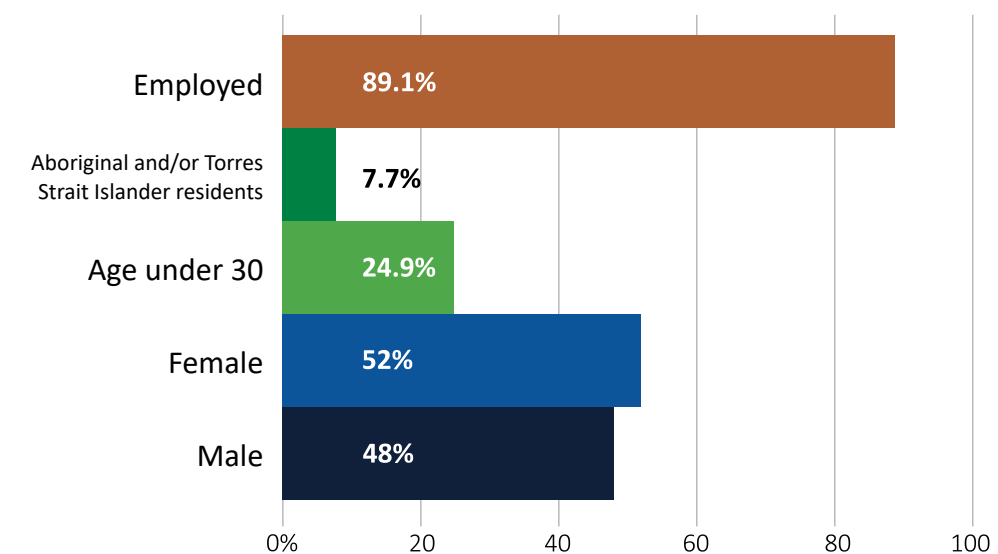
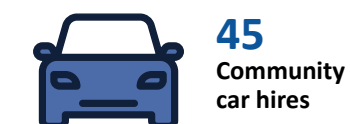
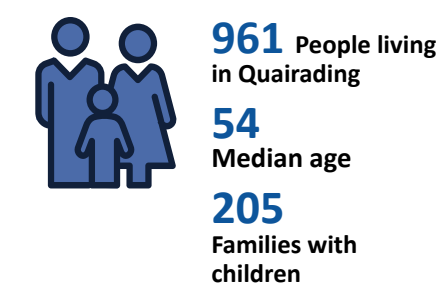
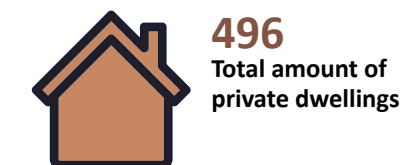
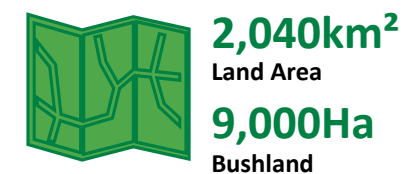


## STATS AT A GLANCE

Total nights booked  
across Caravan Park  
accommodation



★★★★★  
**Google**  
Caravan Park  
Rating 4.9 stars





# OVERVIEW

## A YEAR IN REVIEW – FROM THE SHIRE PRESIDENT

It is my privilege to present the annual  
President's Report for the year  
ended 30 June 2023.



### LOCAL GOVERNMENT REFORMS

The first tranche of reforms to the *Local Government Act 1995* passed through State Parliament in the second half of the 2022 / 2023 financial year.

Some of the reforms include a reduction in Councillor numbers to seven (7) for Quairading, optional preferential voting to elect Councillors, audio-recorded Council meetings, standardised meeting procedures, standardised Integrated Planning and Reporting procedures and a “caretaker” period in the run up to Council Elections, meaning signing of tenders and senior employee contracts will be held over until the new Council is sworn in.

This reform also means all seven (7) Councillors will be spilled and the full Council will need to be re-elected in October 2023. I will be seeking the support of our community at election time to ensure we have a successful Council Election.

Further reforms, in a second tranche, will be introduced into State Parliament and enacted after the October Council Elections.

### STAFF MOVEMENT

Mrs Leah Horton, appointed to the role of Executive Manager Corporate Services (EMCS) in 2021, resigned her position with the Shire in March of this year to return to Perth for personal reasons. I would like to thank Leah for her service to Council and the Shire, and wish her all the best in her future endeavours.

Ms. Tricia Brown, Senior Finance Officer / Accountant with the Shire, was appointed EMCS and took up that role in April 2023.

Ms. Natalie Ness was appointed to the position of Executive Manager Economic Development in November 2022. Natalie's focus is on projects, which are community priorities. Natalie and her team are seeking concept plans and funding opportunities for the Sports & Recreation Precinct and the ageing in place accommodation, to name just a couple. Natalie was also a member of the Doctor Recruitment Panel and will continue to provide her experience in recruitment.

I also welcome Marion Haeusler to the Executive Officer position, Debra Matthews to the Administration & Customer Service Officer position and Erin Draper to the Finance & Customer Service Officer position.

Mr Tom Lee, Manager Parks & Gardens resigned his position with the Shire in September 2023 and Mr Jason Lilleyman has been appointed to the Manager Parks & Gardens position effective October 2023. Mr Jason Mashford has been appointed to Technical Services Officer. I welcome you both to the Shire.



**WORKS DEPOT**

Under the leadership of Executive Manager Works and Services (EMWS) Sarah Caporn, Dean Mastin, Tom Lee and Jason Lilleyman the Works Depot team. A big focus for the year was on operator training and qualification plus safety training and compliance. Council recognises personal development and safety awareness and practice is not only a legislative obligation, but also an integral component of job satisfaction.

Council will continue to support the Executive Management Team with an improved training budget for all employees and hopefully improved job satisfaction will be one of the positive outcomes for the Shire.

**AUSTRALIA DAY**

Council decided on a change of format for the Australia Day celebration this year. While acknowledging the breakfast cooked by Councillors in the past was well received, the change to this year's celebration was to provide lunch for the community in the Shire Hall. Councillors and partners again contributed their time by preparing the meal and salads. The main hall was set out for dining and the lesser hall set up to entertain the younger people with games and drawing / painting.

The Citizen of the Year Award went to Keith Kirby for his years of tireless dedication to driving the community car for those requiring assistance to their appointments in Quairading, Northam or Perth, wherever they needed to be. Keith would also look after pets, mail and gardens if his "customers" were delayed in coming home.

Congratulations and a huge thank-you on behalf of our community to Keith.

The Recognition of Achievement Awards were again presented with a number of individuals, a family, two (2) sporting clubs, the Co-op and District High School, plus the six (6) Fire brigades and many of their volunteers all recognised for their outstanding achievement and service to our town.

It was a very successful day with great attendance by our community.



**COUNCIL AND COMMUNITY**

Doctor Sing Jack Yap took up the Medical Practice for our town on 1 May. Reports on the new Doctor from residents are very positive, indicating he is well received and very appreciated. Doctor Yap will begin full-time practice on 1 August.

There have been many recent changes to the Acts and Regulations, which affect local governments, including Quairading. A significant part of the work undertaken by the CEO and Executive Management Team is to ensure Council is up-to-date with its statutory and regulatory responsibilities. Compliance is essential to provide all employees with a safe, productive, efficient and rewarding work environment.

Council provides many opportunities for residents to participate in the good governance of our town. Council meetings offer public question time and opportunities for presentations, petitions and deputations are open to the public.

All residents are invited to the Annual Electors Meeting where they can put forward their ideas, thoughts and comments for consideration.

Council will, from time to time, request feedback from our residents on various issues and projects. I urge all residents to take these opportunities to put forward your ideas and make your thoughts known to Council.

I would like to thank all Quairading Shire staff for the work over the last twelve months. I acknowledge there is a lot of work yet to be done to continue improving our town and surrounds; however, I believe we can continue to move forward and improve thanks to the foundation set by the Staff Leadership Team.

Improvements in employee relations undertaken by the senior executive in the last twelve months have gone a long way in assisting in recruiting and maintaining our valued employees.

I thank Deputy President Trevor Stacey and all Councillors, for their commitment to our town, their support and advice in 2022 /23 and beyond. Councillors put in many hours, motivated by their desire to see our town, our residents and our visitors thrive.

**Peter Smith**  
Shire President



# OVERVIEW

## A YEAR IN REVIEW – FROM THE CEO



Welcome to the Shire of Quairading Annual Report (2022-2023). I am pleased to table the achievements and challenges of our small local government, both of which have been significant over the past 12 months.

Underpinning all strategies, projects and programs is a newly introduced community engagement initiative. Rather than wait for the five-year review of the Strategic Community Plan (SCP) or to consult only on longer-term larger-scale projects, Shire Officers have introduced a series of communication mechanisms to ensure regular and consistent two-way communications with our community. This includes:

- The introduction of a Shire-wide text system which everyone can join;
- Weekly Facebook posts (including alerts);
- Deeper consultation on projects that may be of interest to community members (e.g. the Rolf Harris painting);
- Postal drops for issues of significance (acknowledging that not everyone uses social media);
- Regular Shire updates in the Banksia Bulletin and Passion Sheet;
- Active promotion of the “Snap, Send and Solve” app, which enables community members to immediately notify the Shire of works or maintenance that needs to be done, and the location of the project (via GPS); and
- Regular communications during emergency situations (e.g. power outages).

Unfortunately, the “hang over” period post COVID combined with global challenges has resulted in increasing labour and materials costs, supply chain disruptions, skills shortages and resource constraints. This was particularly challenging for the Shire as a growth area and led to delays to some projects. We continue to manage this as we move into 2023/24.

Despite these unforeseen and uncontrolled global variables, I am pleased to announce the following successes for celebration.

### 1. QUAIRADING-CORRIGIN ROAD

The completion of the reconstruction of Quairading-Corrigin Road, which combines two years of construction work into one. Under the leadership of Sarah Caporn, our highly capable Executive Manager, Works & Services, our new Works & Services Team had to grab the bull by the horns and work against all odds to ensure Quairading completed the project and did not forfeit vital grants road funding.

### 2. POWER OUTAGES (DURATION & FREQUENCY)

After 30 years of long and frequent power outages across the Shire of Quairading, a media and political campaign was enacted and resulted in a firm commitment from the Hon Bill Johnston MLA, Minister for Energy, to facilitate the installation of a Virtual Power Plant in Quairading. In addition, Western Power brought forward a 15 year maintenance and replacement program to upgrade existing infrastructure. The program was completed in March 2023.

### 3. WELCOME DR JACK YAP!

After being warned that 91 regional Shires across Australia could not secure a Doctor, our little Shire enacted a successful media/political campaign and was inundated with applications from high-calibre doctors wanting to service Quairading. The diligent recruitment process included the formal assessment of over 100 expressions of interest, resulting in the appointment of the highly qualified and experienced Dr Jack Yap. Welcome to Quairading Dr Yap!





#### 4. SPORTS PRECINCT

Over the past 12 months, the new Executive Team has been exploring funding options to develop the new sporting precinct. Unfortunately, most towns across regional WA provided for sporting precincts through Royalties for Regions funding, and this is no longer an option. In a bid to ensure that we are able to deliver on the sporting precinct over a period of time, the project has been pulled apart into achievable milestones. The first milestone will be the demolition and reconstruction of the netball/basketball courts. Our funding submission is currently under development.



#### 5. HOUSING OPTIONS

Accommodation options in Quairading are at critical levels, with no housing available for new residents, people operating business or industry or transient workers. Current projects intended to assist with the provision of accommodation include: a potential partnership with the Western Australian Country Health Service (WACHS) to provide nurses accommodation, a submission under the Regional Economic Development fund for the construction of worker's accommodation and a self-funded build to 'role model' investment in Quairading.



#### 6. AGED CARE

Plans have been developed for the construction of aged care units in Quairading. In the absence of an identified funding source to construct the units, the current Executive Team has commenced exploring joint-venture options with aged care providers, already generating significant interest in the project. The first step in the process is to have the nominated piece of land transferred to the Shire freehold so that firm negotiations can be resolved to the satisfaction of both parties. This part of the process is underway.



Recognising the enormous amount of work that has been completed over the past 12 months and the enormous amount of work that is in front of us for the next 12 months, I would like to thank my fellow team members who have adapted to constantly changing and challenging conditions to achieve all that was possible. I am incredibly proud of the commitment to our community and see this commitment demonstrated time and time again by our officers.

I would also like to thank Cr Peter Smith, Shire President, Cr Trevor Stacey, Deputy Shire President and our entire Council for the strong leadership, commitment and dedication to community and for being flexible and adaptive in response to our ever changing political-socio environment that drives core decision-making.

**Nicole Gibbs**

Chief Executive Officer





# COUNCIL

## OUR COUNCIL – ELECTED MEMBERS

### OUR ELECTED MEMBERS



Shire President:  
**Cr Peter Smith**



Deputy Shire President:  
**Cr Trevor Stacey**



**Cr Jo Hayes**



**Cr Becky Cowcill**



**Cr Jonathan Hippiisley**



**Cr EJ Cheang**



**Cr Jo Haythornthwaite**

Due to the Local Government Reform Agenda all Council positions are being spilled and all positions will be vacant for re-election in the 2023 Local Government Elections.

Council is elected by the local community to represent the interests and needs of rate payers in our community. The Elected Members work together to provide good governance by making decisions on all aspects of community, social, environmental and economic wellbeing.

Council oversees the allocation of the Shire's finances and resources, determines its policies, and ensures that the Shire's statutory and community responsibilities are performed effectively and efficiently.

Council meets on the last Thursday of each month, with a recess in January. The December Council meeting is held on the third Thursday. Occasionally, Special Council Meetings are held to consider specific urgent Council business.

Council meetings are open to the public, but members of the public may be asked to leave the Chambers at times if Councillors need to discuss confidential items. All Council and Committee meetings are conducted in accordance with the *Local Government Act 1995*.

Members of the Council can be contacted by the public to discuss any local issue, by calling on their listed phone number or by email. The Elected Members' contact details can be found on the Shire's Website.

### SHIRE PRESIDENT

The Shire President's duties include providing leadership and guidance to the community, carrying out civic and ceremonial duties, speaking on behalf of the Council, liaising with the CEO on Council's affairs and performance, and presiding at meetings.

### COUNCILLORS

Councillors (or Elected Members) represent the interests of electors, ratepayers and residents. Councillors facilitate communication between the community and Council by providing information to the community about the policies and decisions of Council. Councillors sit formally as the Council to make decisions to meet the needs of the whole Quairading District by relaying community desires, concerns and opinions to Council.

During the year Councillors also attend committee meetings of Council and a range of advisory group meetings that are not included in the Elected Members attendance table.

### COUNCIL CODE OF CONDUCT

The Code of Conduct for Council Members, Committee Members and Candidates establishes acceptable standards of ethical conduct for Councillors and Committee Members. The Code addresses probity and responsibility and encourages greater transparency and accountability.

The Code was adopted by Council in March 2021 in accordance with the *Local Government Act 1995* (the Act) and the new regulations *Local Government (Model Code of Conduct) Regulations 2021* (new regulations) taking effect on the 3rd of February 2021.

The Code achieves compliance with statutory obligations and provides a framework for achieving high ethical standards.



OUR COUNCIL – ELECTED MEMBERS								
MEETINGS ATTENDED								
The number of Council Meetings and Standing Committee meetings held during the year ended 30 June 2023 and the numbers of those meetings attended by each Elected Member is as follows:		Cr Cheang	Cr Cowcill	Cr Hayes	Cr Jo Haythornthwaite	Cr Hippiisley	Cr Smith	Cr Stacey
Ordinary/Special Council Meeting (11)		10	11	9	9	11	11	11
Special Ordinary Council Meeting (0)		0	0	0	0	0	0	0
Annual Electors Meeting (1)		0	1	1	1	1	1	1
Audit & Risk Committee Meeting (4)		3	3	4	4	3	4	4
Strategic Planning Committee Meeting (4)		4	2	4	4	4	4	4
Total		17	17	18	18	19	20	20

<h1>COUNCIL ALLOWANCES &amp; FEES</h1> <p>The Shire’s Councillor Allowances and Attendance at Events Policy outlines what support will be provided by the Shire to Councillors, taking into account the responsibilities and commitment of Councillors serving as community representatives.</p> <p>Councillor remuneration is determined by the Salaries and Allowances Tribunal according to Band Classification for local governments in Western Australia. The Shire of Quairading is classified as Band 4 local government.</p>		Cr Cheang	Cr Cowcill	Cr Hayes	Cr Jo Haythornthwaite	Cr Hippiisley	Cr Smith	Cr Stacey
Ordinary/Special Council Meeting (11)		10	11	9	9	11	11	11
Special Ordinary Council Meeting (0)		0	0	0	0	0	0	0
Annual Electors Meeting (1)		0	1	1	1	1	1	1
Audit & Risk Committee Meeting (4)		3	3	4	4	3	4	4
Strategic Planning Committee Meeting (4)		4	2	4	4	4	4	4
Total		17	17	18	18	19	20	20

### ALLOWANCES AND FEES PAID BY THE SHIRE OF QUAIRADING TO COUNCILLORS FOR THE FINANCIAL YEAR ARE OUTLINED BELOW

Councillor Name and position	Shire President’s Allowance	Deputy Shire President Allowance	Total Meeting Fees	Travelling Reimbursement
Cr Peter Smith Shire President	\$526.00	-	\$5741.00	-
Cr Trevor Stacey Deputy Shire President	-	\$0	\$3122.00	-
Cr EJ Cheang Elected Member	-	-	\$2746.00	-
Cr Becky Cowcill Elected Member	-	-	\$2810.00	-
Cr Jo Hayes Elected Member	-	-	\$2604.00	-
Cr Haythornthwaite Elected Member	-	-	\$2760.00	-
Cr Hippiisley Elected Member	-	-	\$3200.00	-

### ELECTED MEMBER DEMOGRAPHICS

English as first language		6
English as second language		1
Country of Birth		
Australia		5
Malaysia		1
England		1
Councillors that identify as Aboriginal or Torres Strait islander		0
Age Range 30 June 2021	Elected Members	
Aged between	18-24 years	-
	25-34 years	-
	35-44 years	1
	45-54 years	-
	55-64 years	4
	over 64 years	2



### ENHANCING KNOWLEDGE OF COUNCIL

The Shire supports the ongoing development of its Elected Members to enable them to engage in the decision-making process with the appropriate knowledge, skills and competencies to undertake their role. Elected Members are required to undertake compulsory training following their election and encouraged to attend additional professional development opportunities.

In accordance with the *Local Government Act 1995* and the Elected Member Continuing Professional Development Policy, the Shire maintains a register that provides the details of the courses/forums completed by Elected Members during the year. A copy of the register can be viewed on the Shire’s website at [www.quairading.wa.gov.au/documents](http://www.quairading.wa.gov.au/documents).



# COUNCIL

## OUR LEADERSHIP & PEOPLE

### COUNCIL

Council is the elected body of seven people who perform the following roles on behalf of the electorate:

- Govern the local government's affairs;
- Responsible for the performance of the local government's functions;
- Oversees the allocation of the local government's finances and resources; and
- Determines the local government's policies.

A Councillor is a member of a team, shaping the district's future in consultation with the community. Councillors represent the interests of all electors and residents. A Councillor considers the varying views of the community and then make decisions in the best interest of the whole district.

Councillors represent the community's interests in many ways. They can pass on electors' views, support initiatives, and report complaints and problems.

### EXECUTIVE MANAGEMENT TEAM

Council appoints a CEO and Executive Managers to:

- Advise Council members on matters under discussion;
- Administer the day to day operations of the local government; and
- Carry out the policies of Council and implement its decisions.

The CEO is selected by the Council and employed on a fixed term contract basis. This contract contains performance criteria which are evaluated by the Council in the CEO's performance review.

The CEO is the chief executive (non-elected) officer with the following functions:

- Advise Council in relation to the local government's functions;
- Ensure that information is available to Council to guide decisions;
- Cause Council decisions to be implemented;
- Manage the day to day operations of the local government;
- Liaise with the President on the local government's affairs and performance of functions;

- Speak on behalf of the local government if the President agrees;
- Be responsible for the employment, management, supervision, direction, and dismissal of other employees; and
- Ensure that the records and documents of the local government are properly kept.

The CEO acts as the conduit between Council members and Council staff. All other Council staff, including engineers, planners, financial managers, administrators and outside workers, ultimately receive their direction from, and are responsible to, the CEO.

The Executive Management Team (EMT) comprises:

- CEO
- Executive Manager, Corporate Services
- Executive Manager, Works & Services
- Executive Manager, Economic Development.

Through the CEO, the EMT provides strategic advice to Council, building organisational capacity and leadership capability to deliver the strategies defined in the Strategic Community Plan. The EMT is also responsible for coordinating the day-to-day management of the district. The EMT monitors and facilitates the implementation of service delivery and major projects. Identified opportunities for improvement are prioritised and addressed through the integrated planning process. This ensures services are delivered in line with community expectations while continuing to strengthen the long-term sustainability of the Shire.

### COUNCIL STAFF

On behalf of Council, the CEO employs a number of specialist and multi-skilled staff across the departments including administration, customer services, construction and maintenance, gardens and grounds, emergency management, community services and health.





# Meet the Team



**NICOLE GIBBS**  
*Chief Executive Officer*



**TRICIA BROWN**  
*Executive Manager of Corporate Services*



**SARAH CAPORN**  
*Executive Manager of Works & Services*



**NATALIE NESS**  
*Executive Manager of Economic Development*



**CYNTHIA LOWE**  
*Senior Finance Officer*



**MARION HAEUSLER**  
*Senior Administration Officer*



**DEAN MASTIN**  
*Supervisor of Construction*



**TOM LEE**  
*Supervisor of Gardens*



**MELISSA-ANN OGDEN**  
*Works Admin & Property Officer*



**CYNTHIA YARRAN**  
*Youth Engagement & Inclusion Officer*



**JEN GREEN**  
*Communications & Engagement Officer*



**CHLOE NELLA**  
*Special Projects Officer*



**JASON MASHFORD**  
*Customer Service Officer*



**RYDER BRADY**  
*Admin Assistant*



**FLOYD BENNEL**  
*General Hand*



**JACOB HARE**  
*General Hand*



**JASON COLBUNG**  
*General Hand*



**VACANT**  
*General Hand*



**JARED WYATT**  
*General Hand*



**COREY GRAGE**  
*Waste Recycle Attendant*



**FABIAN PUNGANA**  
*Youth Centre Officer*



**BRITT HADLOW**  
*Executive Officer - Governance*



**MORGANNE BRUNSDON**  
*Compliance Coordinator*



**BEN DAVIES**  
*Community Emergency Services Manager*



**SHELLEY ANNE RUSSELL**  
*Cleaner*



**ELIZABETH WHITTAKER**  
*Cleaner*



**REBEKAH VAN DER WACHT**  
*Cleaner*



**ARTHUR COMMONS**  
*General Hand*



**DENNIS MILLER**  
*General Hand*



**NOAH BAVIN**  
*General Hand*



**HAMISH HAMILTON**  
*General Hand*



**IAN MACKINTOSH**  
*General Hand*

## Building & Health



**JOE DOUGLAS**  
*Manager Building & Health Consultant*

## Caravan Park



**JOSH THOMPSON**  
*Manager*

## Medical Practice



**DR JACK YAP**  
*General Practitioner*



**KYE MCGUIRE**  
*Practice Nurse*



**HAILEY PULFORD**  
*Practice Manager*



**CHANEL MILLS**  
*Assistant Practice Manager*



**MICHAELA STONE**  
*Medical Receptionist & Patient Support*

## Skeleton Weed



**BRIAN KIMBER**  
*Program Manager*

## Ranger Services



**SAM DI-CANDILO**  
*Community Ranger*

## Swimming Pool



**MATT MILDWATERS**  
*Contract Aquatic*



DELEGATIONS OF AUTHORITY

Delegations of authority provide Officers with the power to carry out duties and make determinations. Under the Local Government Act, both the Council and the CEO are given certain powers and duties to be discharged.

The Council, by absolute majority, may delegate in writing to the CEO the exercise of any of its powers or the discharge of any of its duties under various Acts, apart from those specified in s.5.43 of the Local Government Act.

The CEO may delegate to any employee the exercise of a number of the CEO’s powers or the discharge of any CEO duties, other than the power of delegation, including those powers and duties delegated by the Council, subject to any conditions imposed by the Council.

THE SHIRE’S WORKFORCE PLAN

The Shire’s Workforce Plan (The Plan) outlines how the Shire will invest in its workforce and continue to respond to communities’ service expectations and identified capital projects.

The Plan describes a range of initiatives and actions in the areas of recruitment and retention, cross-departmental collaboration, leadership, decision-making, customer service, communication, diversity, safety, and health and wellbeing.

The strategies within The Plan enable the Shire to achieve its Strategic Community Plan 2021-2031 and Corporate Business Plan 2023-2027 objectives through consideration of:

- How the workforce will need to change over the short term to achieve immediate strategic priorities of Council
- Who is responsible for managing key Shire projects and expected service levels
- External factors that may influence the workforce
- Data about the current workforce and trends
- Identifying “pressure points” where further capacity needs to be funded and directed.

CHANGES TO THE ORGANISATIONAL STRUCTURE

In 2022/23 there was a major organisational restructure across all departments within the Shire. The changes were necessary to ensure that the organisation had the skill, knowledge and experience base to achieve the identified strategies in the Strategic Community Plan 2021-2031.

EMPLOYEE PERFORMANCE REVIEW PROCESS

Our workforce capability requirements are diverse and varied, with roles that span entry level administration and customer service through to professional specialist roles. Council, the CEO and management conduct annual employee development and performance reviews to ensure that staff are supported and enabled in the performance of their functions in the organisation.

CONDITIONS OF EMPLOYMENT

Employees at the Shire are covered by the Local Government Award 2020 and the Minimum Conditions of Employment Act 1993. The Shire contributes the statutory component of each employee’s salary to a complying superannuation fund of their choice and will increase the superannuation contributions in line with legislation. Employees also have the option to make additional contributions to their superannuation fund.

CULTURAL AWARENESS

The Shire continues to strive to be a place where all people choose to live, work, visit and invest.

The Reconciliation Action Plan Committee continues to meet on a bi-monthly basis. Members of the Noongar community, Council and other local businesses and residents meet to discuss issues relevant to the Noongar community.

Council Elected Members and staff also attend the annual Reconciliation Walk with the Quairading District High School students, and the Quairading community holds NAIDOC celebrations through the Youth Centre.

WORKPLACE HEALTH & SAFETY

In October 2022, Councillors and the Executive Management Team worked with an independent facilitator to develop an overarching Risk Management Framework and Risk Matrix for the Shire. The Risk Matrix identifies strategic risks and strategies to mitigate or eliminate the risks. The Risk Matrix is reported against at Council meetings, with a strong focus on the Work Health & Safety (WHS) initiatives.

WHS is a strong priority for the organisation. The Risk Framework and Risk Matrix are supported by WHS policies and procedures, guidelines, equipment, drug and alcohol testing, internal and external audits and training. The focus is on both physical and mental health well-being.

Council continues to work with staff, management, Councillors and the wider community on addressing safety concerns in the Shire. Council encourage residents and visitors to report any safety issues or feedback via the “Snap, Send, Solve” app, or you can contact the Shire via telephone, email, website or in person.

Staff by Business Area—Headcount as at 30 June 2023						
Employee Profile by Business Unit	Full Time		Part Time		Casual	
	M	F	M	F	M	F
Community & Strategic Projects	-	1	-	3	1	-
Community Emergency Services	1	-	-	-	-	-
Corporate Services	1	3	-	1	1	2
Medical Services	-	3	-	1	-	-
Office of the CEO	-	2	-	-	-	1
Works & Services	12	2	1	-	1	-
Total	14	11	1	5	3	3



# COUNCIL

## COMMUNITY EVENTS



### AUSTRALIA DAY 2023

The 2023 Australia Day event was held at the Town Hall on the 26th of January. The lunch was a family friendly, inclusive event, open to all of the community, free of charge.

The fun-filled event included a Welcome to Country by Marilyn Reidy, Balladong Noongar Elder, kids' entertainment, a gourmet lunch, Australia Day Awards, emergency services awards and the presentation of the Shire Citizen of the Year Award. This incredibly prestigious honour was awarded to Keith Kirby for his contribution and dedication to assisting elderly residents across the Shire. The event was highly successful, with a much larger attendance than predicted, meaning a large percentage of Quairading families were represented.

The event enabled the community to come together as a whole, socialise, reflect on the great country we live in and the common values and community goals we strive for. The event was especially important after a tumultuous two years following the COVID-19 pandemic having such a negative impact on our community and small business.

The event was funded through a successful grant application of \$10,000 from the from the National Australia day Council.

Congratulations to the following award recipients:

#### **Citizen of the Year**

##### **Keith Kirby**

For his outstanding voluntary contribution to driving the Quairading Hospital Car and ensuring patients homes and gardens are looked after when an extended stay is necessary. You have gone above and beyond in your contributions which enables our community to be stronger as a result of your tireless efforts.





COMMUNITY ACHIEVEMENT AWARDS

**The Quairading Farmers Co-op** in recognition of winning the Avon Valley Toyota Business with 5-10 Employees & Bruce Rock Engineering Business of the Year Award at the Wheatbelt Business Excellence Awards.

**The Quairading Ladies Hockey Club** in recognition of winning their 5th Hockey Grand Final in a row.

The **Squiers Family** in recognition of winning their 10th Governor’s Cup in a row at the Royal Show.

**Jorja Squiers** in recognition of being accepted into the WA Country Woman’s Cricket Team.

**Indiana Squiers** in recognition of being accepted into the 2023 Fever Futures Netball Squad.

**Zarah Squiers** in recognition of winning the Perth Royal Show’s Junior Meat Breed Sheep Judging Competition.

**Charlie Colbung** in recognition of his outstanding murals that have been painted at the Quairading District High School and Quairading Farmers Co-Op, and for bringing Art and Culture to the town of Quairading.

**The Quairading Golf Club** in recognition of their long running Annual Charity Day event, raising and donating \$18,500 to date for the Royal Flying Doctor Service of WA, and for their annual donations to the Hospital Auxiliary.

**The North Quairading Bush Fire Brigade** for their outstanding efforts fighting the fires during the Shackleton complex.

**The South Caroling Bush Fire Brigade** for their outstanding efforts fighting the fires during the Shackleton complex.

**The Wamenusking Bush Fire Brigade** for their outstanding efforts fighting the fires during the Shackleton complex.

**The Volunteer Bush Fire & Rescue Service** for their outstanding efforts fighting the fires during the Shackleton complex.

**The Balkuling/Doodenanning Bush Fire Brigade** for their outstanding efforts fighting the fires during the Shackleton complex.

**Quairading District High School’s year 4/5 class** in recognition of winning the National Museum of Australia, Digital Classroom Award for their Learning on Country video about John Kickett.



2023 BABY SWIMMING PROGRAM

Our Baby swim (under 5’s) swimming lesson program is in its fourth year and still a very popular program with our young families.

Royal Life Saving WA has been supporting the program in partnership with the Shire since 2020 and each season the number of young children taking part continues to grow with 42 enrolled this year. Just Add Water Swim School in Northam travelled to Quairading each week in January – March 2023 to run the eight week Swim and Survive Program.

The lessons fill a gap in the provision of swimming lessons for children under five years of age and give our children the best chance to develop the life-saving skills they need to swim and survive.

“This has proved to be a popular program and highlights the absolute need to build skills and water confidence in the youngest members of our community,” said Jen Green, Program Coordinator.

VOLUNTEER WEEK EVENT

The Shire, in conjunction with the Quairading Community Resource Centre, held a sundowner to celebrate and recognise the efforts of our community’s volunteers during Volunteer Week in May 2023.

The 35 attendees volunteer for a variety of different organisations, representing sport, health, emergency services, aged care, arts and education. The celebration included finger food, drinks and free gifts at the Quairading Club.

Hosting this event provided us the opportunity to celebrate the efforts of our volunteers while raising public awareness of their contributions in the community.

The event was made possible thanks to funding from Lotterywest and Volunteering WA.



# COUNCIL

## WORKS & SERVICES UPDATE



### MAJOR WORKS

This year the team's main focus was to complete two years' worth of road construction in one. This was incredibly challenging for all our staff but, against all odds, everyone pulled together, and the project was completed according to schedule. Council successfully completed 6km of reconstruction works on SLK 2.9-9.3 on Quairading Corrigin Road. Works included preparation of the road reserve, drainage replacements, cement stabilisation of existing road base and a 200mm gravel overlay before finally applying a two-coat bitumen seal to ensure stabilisation through winter. We will be returning next summer to install a final seal coat using a recycled crumb rubber product.



### CONSTRUCTION & MAINTENANCE UPDATE

- Clearing permit reinstated for Cemetery Access Road
- Verge mulching completed on Pantapin South, Hughes, Old Beverley East, Balkuling North Roads under Roads to Recovery funding
- Signage upgrades across the Shire including Toapin Weir, Old Beverley Road West, the Airstrip and general traffic signage
- Footpath upgrades completed to McLennan St, Town Hall precinct and Cubbine.



### GROUNDS & GARDENS UPDATE

- Co-building the community park. Whole team days were allocated to prepare the site prior to any play equipment installation
- Building the Flying Fox take off mound as well as installing all soft fall, landscaping and planting elements
- A large number of graves were dug this year, and wet conditions made this more difficult both in town and at South Caroling Cemetery. Staff are considering all options to improve both our technique and resources for grave digging
- Upgrading the BBQ and portable water supply at Toapin Weir camp sites along with painting the existing gazebos and installing new signage and fire pit rings
- Significant maintenance was completed to bore field pumps, oval irrigation systems and throughout the Nookaminnie Rock Nature Reserve.







### COUNCIL PROPERTIES UPDATE

- Upgrades to the Doctor's Residence (flooring and window treatments), 64 Coraling St (bathroom and kitchen flooring) and the Shire's Administration Office (interior and exterior painting) were all completed this year.
- Ramp and entry steps at the Town Hall were also upgraded with a spraycrete product for a uniform non-slip appearance that matches new exterior paint colours. What an improvement to the broken and lifting tiles!
- Planned upgrades to Arthur Kelly Village units delayed until 2023/24.

### WASTE SITE UPDATE

Installation of a new staff office is a highlight. Building includes office and meal space, kitchenette and ablutions.

Containers for Change Refund Point processed 458,196 units for the year.

Further upgrades, particularly to assist our waste site staying open during Extreme Fire Danger days, are planned for 2023/24.

### CARAVAN PARK UPDATE

We have again seen great success in the 2022/23 financial year in the relation to the Caravan Park following the previous year's upgrades. The Shire recruited a Caravan Park Manager commencing in October 2022. He and his family live onsite and handle all aspects of the Caravan Park including the bookings, cleaning of the accommodation, ablutions and camp kitchen, park administration and grounds maintenance. The Park and Cabins continue to prove very popular with visitors to the Shire with bookings now reaching 4,106 nights. This is an increase of 1,112 from the previous year. The overall increase in revenue is up by 23.92% on the previous financial year.

Feedback since our new caretaker was appointed in October have been overwhelmingly positive. The park is currently at 4.9 stars on Google with 53 reviews being submitted.

### WORKPLACE HEALTH & SAFETY UPDATE

In addition to the Training Matrix, the Shire has been making significant gains within a Work Health & Safety (WHS) Framework. LGIS completed a Workplace Health and Safety audit in early December 2022. A significant body of work has been and continues to be undertaken in order to meet issues identified as part of that audit.

Additional Personal Protective Equipment (PPE) and signage has been ordered and installed. The Shire's WHS Committee has also been reinstated and will meet quarterly with regular reporting to be included for Council agendas.

### TRAINING MATRIX PROGRESS

Good progress was made in competency tickets for staff during 2022/23 with newly qualified operators for Grader, Loader, Skidsteer, Excavator and Forklift.

During the year, Shire staff have undertaken training in traffic management, and project management in addition to the operations of major items of plant. Staff have also been trained in the installation of traffic counters, awareness of asbestos and the administration of drug and alcohol tests. Fire Warden and Nutrition Seminars were also held during this year. Senior managers attended ARRB training for Unsealed Roads.

### PLANT UPGRADES

- Tip truck covers – budgeted as electric tarpaulins but manufacturing timeframe meant they wouldn't be available during construction, so manual covers were installed instead.
- Ferris ISX 2200 Zero Turn mower for slashing town reserves and larger lawn areas (not suitable for oval as deck doesn't drop low enough).
- Backhoe (used) – We purchased a JCB 3CX (ex Water Corp, 2218 hrs) with a set of three different buckets and flip over forks.
- One of our Nissan UD tippers will be traded for a Mitsubishi Fuso. The order has been placed but the cab & chassis is not expected to arrive until late 2023. An electric load cover is included as part of the order specifications.



# COUNCIL

## EMERGENCY MANAGEMENT UPDATE

### AIM

To minimise potential risks and impacts on the community from natural disasters (bushfires and weather events) through prevention, preparedness, response and recovery, we provide the following services in line with the *Emergency Management Act 2005* and the *Bushfire Act 1954* requirements of Local Government:

- Manage local emergency preparedness
- Manage volunteer bushfire brigades
- Manage the response to local fire emergencies outside gazetted fire district
- Undertake actions to protect and mitigate against bushfires
- Manage recovery planning and action.

To protect and reduce the impact to the community we follow the following principles; Prevention, Preparedness, Response and Recovery. Below is how the Shire of Quairading is achieving the required responsibilities:

### PREVENTION

The Shire of Quairading conducts public information and community awareness sessions to educate and make the community aware of the potential dangers and risk of fire.

The Shire is responsible for issuing Harvest, Vehicle Movement and Combustible Engines Ban during High Fire Dangers periods, this is done through the Shires Fire Control Officers, Chief Fire Control Officer and Community Emergency Services Manager. This Fire Season the Shire imposed 18 Harvest, Vehicle Movement and Combustible Engines Bans, and the Department of Fire and Emergency Services Imposed 12 Total Fire Bans.

The Shire is also responsible for managing and issuing Fire Permits during restrictive burning periods. This is managed by the Fire Control Officers and Community Emergency Services Manager.

The Shire also inspects and enforces fire break notices through the Local Ranger Services, fire breaks are vital to slow and stop the spread of fire during an emergency.

The Shire also conducted mitigation activities to remove possible fuels and reduce the risk of Bushfire. This is done through the Bushfire Risk Mitigation Coordinator and Community Emergency Services Manager, who will work together.

### PREPAREDNESS

The Shire actively ensures our Bushfire Brigades and Fire Control Officers are equipped and trained to respond to fire and emergencies when and if required.

The Shire has a responsibility to manage the local Bushfire capability, this is done through the Community Emergency Services Manager. By managing the local Bushfire Brigade, the Shire ensures all fire appliances and equipment is serviced, fully equipped and fit for purpose. Personal Protective Equipment and Clothing is also a responsibility of the Shire to maintain and supply to our members.

The most important resource that the local government is responsible for managing is our emergency services volunteers, the Shire has a responsibility to maintain a safe working environment, this requires the Shire to conduct training with the assistance of the Department of Fire and Emergency Services (DFES), Training is delivered by the Community Emergency Services Manager.

Both the Shire and Brigade members have a responsibility to ensure they are safe and have the appropriate training, this training is provided to all members and is of no cost to the Brigade members.

There is a minimum training requirement, for all Brigade members and fire control officers, this is in line with DFES and WALGA recommendations.

The Shire also has a responsibility to have Local Emergency Management Arrangements in place as well as conducting Local Emergency Management Committee meetings, this insure all agencies are working together and understand there requirements during an emergency.

### RESPONSE

The Shire has a responsibility to respond to and manage all fire and emergency incidents outside of the gazetted fire district. These incidents can include the following types of incident: Bushfire, Car and Vehicle Fires and Structure Fires.

The Shire of Quairading responded to the following incidents this Year (1/7/22- 30/06/23) – Please note this does not include the Fire and Rescue Service.

- 1x Assist Ambulance Call
- 1x Service Call
- 2x Tree Grass Scrub Fire (Small)
- 2x Tree Grass Scrub Fire (Large)
- 1x Structure Fire
- 1x Fire outside of the Shire of Quairading

### RECOVERY

The Shire of Quairading has a responsibility to have a recovery capability, this ensures in the event of an emergency or incident, the Shire is able to assist the community in returning to normality and restoring normal operation. This Recovery Function is managed by the Local Emergency Management Committee.

### CONCLUSION

I would like to express my and the Shire's appreciation for our local volunteers. The majority of the Shires Emergency Services are run by volunteers, this includes Fire and Rescue Members, Bushfire Brigade Members and St John's Ambulance Members, who give up their own time day and night to protect the community of Quairading. Without our local volunteers we would be without essential services.

We are always on the lookout for more local heroes, this helps current volunteers and the community to ensure we have enough volunteers to support an appropriate emergency response.

So if you or someone you know is interested in volunteering for a local emergency organisation, please contact the Community Emergency Services Manager for more details in how you can help your community.

**Ben Davies**

Community Emergency Services Manager



# COUNCIL

## STRATEGIC & COMMUNITY PROJECTS

### “KWIRRADING KOORT” COMMUNITY PARK

The Kwirradling Koort Community Park finally entered its construction phase during this reporting year. It has been an identified priority project for the community for many years now and it's pleasing to see it finally come into fruition. The whole town is eagerly awaiting both the completion and the official opening.

Shire staff broke ground in September, completely digging up the site with an excavator to make sure there were no “hidden surprises” given that the site was formally the turntable for railway locomotives before becoming a mechanic's workshop. Luckily a few big pieces of concrete and some old pipe was as exciting as it got.

The site was then surveyed and pegged, and the play equipment installed. Next came utility services with plumbing and sewer lines going to the ablution block and sink at the BBQ in the picnic shelter. The deep sewer line was connected in McLennan Street. Electrical cables were run for bollard lights, the BBQ, ablution block, irrigation system and control box for the water play shower rings. The park project has utilised local trades where possible, and we thank them for their assistance.

Concrete footpaths were then formed and poured with a special flexible formboard. The path has been designed to go around in a loop for small children to ride scooters or balance bikes and includes space for some rolling skater bumps. Brass Noongar symbols have been inserted as part of a joint project with the Quairading Community Resource Centre, funded by the FRRR programme. A custom mural was printed and installed on the smooth walls of the ablution block.

Irrigation has also now been completed before Shire staff brought in all the play safe materials and garden bed conditioner and mulch. With the lush green turf now installed, the final steps of fencing and landscape planting are happening, and we are pleased to say that the park will be open on time.

There are also two custom made metal pieces manufactured by local artists for the park. Four kinetic wind wheel sculptures draw inspiration from meadows of spring everlasting. A “Big Q” stands at the front of the park for visitors and residents alike to photograph and share as a symbol of our town.

We have included some images of the park site during its construction and we look forward to sharing some photos of the completed park in our 2023/24 Annual Report.

### ELECTRICITY OUTAGES: RESOLVING QUAIRADING'S 30 YEAR POWER PROBLEM

In response to the escalating frequency and duration of Quairading's electricity outages, Council has been advocating for State Government to provide a solution for this 30 year problem. Fortunately, we were able to gain significant political and media attention for this incredibly important cause.

### POLE TOP RECLOSER INSTALLED (VALUE \$800,000)

The immediate benefits were significant, with Western Power installing a pole top recloser to isolate the town from the incoming feeder and connect a local power source (e.g. if there is a power outage in Cunderdin, we can potentially isolate ourselves from the outage and keep our own power if we have an industrial generator or solar energy connected to the recloser). Temporarily, an industrial generator was connected to the recloser, but later removed by the State when it was required elsewhere. However, Quairading still has the pole top recloser, and this can be used for the implementation of a grid connected microgrid.

### 15 YEARS OF WORK IN ONE WEEK (VALUE \$1.1M)

Meanwhile, Western Power also agreed to perform a scheduled 15 year replacement and maintenance infrastructure programme in only one week. Western Power crews from right across Western Australia were redirected to Quairading for one week in March of this year, when the 15 years of work was condensed into just one week.

### IT UPGRADES

The Shire has embarked on a complete upgrade of our IT services, infrastructure and systems, rolling out over a 5 year plan. The previous two years have seen upgrades to our server, telephone system, a new IT Service provider and upgraded IT equipment. We are also upgrading our operating system over this time to a cloud based option. These upgrades to the Shire IT infrastructure will see; improved security, increased productivity and efficiency and less down time. Our new IT Service Providers are also engaged in aiding the Shire to meet its compliance and audit requirements.



### MINISTER COMMITS TO VIRTUAL POWER PLANT

The Hon Minister Bill Johnston MLA then made a commitment in writing to facilitate the establishment of a Virtual Power Plant (VPP) in Quairading.

A VPP is a collection of solar batteries that operate as a network for energy generation which helps manage energy flow and reduce reliance on the grid in times of higher demand. Being part of a VPP can reduce energy bills, provide support to the grid and to the community.

In June 2023 Synergy and Western Power offered Quairading one of two options:

1. Install a diesel generator at the point of connection, together with transformer and associated switchgear to connect to the local HV network. In case of a grid failure, the network downstream from this point will be disconnected from the main grid and this will be supplied by the output from the diesel generator. The whole process of changeover will be automated.

This is a tested system and Western Power is confident about implementing it with their standard equipment.

2. Install a 2MW Flow Battery at the point connection. The proposed battery capacity is four hours. The battery capacity will be permanently connected to the network and will be able perform grid support functions. In case of grid failure, the downstream network will be disconnected from the main grid and supplied from the battery. The battery will only supply the full load for up to four hours. If sufficient local generation is available from solar, the operating time could be extended. The proposed Flow Batteries will be supplied by a local manufacturer. This will be the first time a project of this size or nature would be executed.

Council is incredibly excited that it has been able to secure a \$10M commitment for Quairading in just a 12 month period and will be monitoring the project through to completion.



### NOOKAMINNIE ROCK NATURE RESERVE SIGNAGE

The Nookaminnie Rock Nature Reserve covers 527 hectares of unique remnant vegetation that includes a diverse mixture of woodland forests and native shrubland. The Reserve is a popular walking and picnic destination for both tourists and the local community alike. The heart of the Reserve is dominated by Nookaminnie Rock, which is a large granite outcrop with magnificent views of the surrounding landscape and the town of Quairading.

Signs on the Quairading-York Road have been updated and installed. These signs replace outdated and faded signs and an additional reflective sign has been installed to ensure the entrance to the reserve car park isn't missed by visitors.

All internal interpretive signage and directional signage is currently on order and expected to be installed in July 2023. This includes 12 signs focussing on the unique flora and fauna of the Reserve plus four large column signs for the carpark on the walk trails.

In 2022, Council resolved to re-name the walk trails in the Reserve the Rowlie Mellor Walk Trails. Rowlie Mellor, a passionate supporter of Quairading and the Nature Reserve, was an integral part of developing the Reserve to make it accessible to everyone to experience including the construction of the walk trails. Rowlie volunteered his time and knowledge to hold walking tours in the Reserve every week in Spring and as such had a wealth of knowledge of the Reserve and its flora and fauna.

### OLD SCHOOL SITE

The historic former Quairading State School building stood on the corner of McLennan and Charlton Streets before it was destroyed by fire in 2016. The building was included on the State Register of Heritage Places.

The Shire has built a place of commemoration and reflection on the site including a plaque, interpretive signage, seating and a fully landscaped garden.

The site is particularly of importance because of the efforts of local Aboriginal families, especially to seek inclusion of their children in the State school system.

In 1915, local farmer John Kickett began an unsuccessful campaign to have his children attend the local Quairading State School. It is symbolic of a wider movement by Aboriginal families to end segregated education through the first half of the 20th Century. During this period, segregation and exclusions were common at numerous schools with the Education Department insisting the education of Aboriginal children was the sole responsibility of the Aborigines Department.

### COMMUNITY GRANTS PROGRAM

Our Community Grants Program provides funding towards community projects, events and equipment purchases to support community organisations and groups operating within the Quairading Shire for the benefit of the community.

Council noted that in 2022/23, 28 applicants were granted a total of \$32,317.80 as part of the Shire's Community Grants Program. This Program supported a variety of projects including the Community Christmas Party, a race timing system for the Aquatic Club, archery equipment at Wamenusking and assisting the School's Crunch & Sip Program, just to name a few.

The total amount granted represented nearly 92% of the Program's \$35,000.00 2022/23 budget, reflecting the Program's popularity. Overall, 20 not-for-profits or community groups received funding, including 2 Aboriginal organisations, 5 arts and cultural organisations and 9 sporting clubs. The most popular grants in 2022/23 were the Grant 1 (In-Kind) grants.





# COUNCIL

## COMMUNITY DEVELOPMENT UPDATE



### 2022/23 YOUTH REPORT

#### COMMUNITY YOUTH CENTRE

The development of well utilised and valued community facilities and services is a key objective in achieving the Shire's vision of our Shire as a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting.

#### HOLIDAY PROGRAMS

The Noongars Sport Association (NSA) program comes to Quairading every school holidays to entertain about 30 children. The NSA develops opportunity for young Aboriginal Australians (specifically in Nyoongar country) to achieve in sport and recreation participation, social and cultural benefits for individuals and their respected communities.

#### CHILDREN'S WEEK

To celebrate Children's Week, the community was invited to two separate events in October. A hip hop dance class was held at the local town hall and an arts and creative day was held at the local Youth Centre. The hip hop dance class focus was on fun, fitness and development of coordination and confidence. The event was also a great way for children from all backgrounds to socialise and just be kids!





## COOKING DAYS

Once every month on a Monday or Thursday, there are cooking classes. Cooking days were introduced to the youth programming in 2022 and were popular from the start. Children learnt to make pancakes, pizzas, nachos, choc rice crackers, honey joys etc. The cooking days are so popular they will be a regular monthly activity at the Community Youth Centre throughout the coming year.

## QUAIRADING PCYC

Quairading PCYC was reintroduced to our community in October. Working closely with the local school, Youth Centre, the WA Police and other agencies, the program offers a vast array of sports, with snacks included. The local Police and the Shire of Quairading came together to host both "Have A Go" sports days and Blue Light Discos. In November over 40 children of all school ages attended the first Blue Light Disco, and it was a great success!



## YOUTH WEEK APRIL 2023

The Youth Week 2023 theme was **"Becoming: With Others, We Dream."**

During Youth Week there was a range of exciting events in Quairading. Cooking classes were held at the Youth Centre where 25 children cooked small pizzas. Virtual Reality games were hosted at the local Community Resource Centre with 30 children of all ages attending. Finally, Archery Skirmish was enthusiastically attended by over 30 children at the community sports ground.



## NAIDOC 2022

The theme for NAIDOC week 2022 was "Get Up, Stand Up and Show Up." The Shire of Quairading hosted a one-day event at the local Town Hall. There was a small NAIDOC opening at the Town Memorial, after which the local Nyoongar people and non-Indigenous people walked together to the town hall. Everyone feasted on a range of local Nyoongar tucker, stews and dampers. Displays highlighted local achievers from Quairading, such as Australian Football League players Byron (Choppy) and Kysaiah (Kozzi) Pickett, John Kickett and his story and other interesting displays. The kids play area which was in the main hall had bouncy castles and a variety of activities from the local "Moorditj Nyoongar Playgroup," which is run from Playgroup WA.





RECONCILIATION ACTION PLAN

The Shire of Quairading is committed to reconciliation and building better relationships between the wider community and Aboriginal and Torres Strait Islander peoples for the benefit of current and future generations.

The Shire of Quairading vision for reconciliation is to be a town that will share the responsibilities for inspiring meaningful and sustainable ways of working through inclusion, leadership, innovation and culturally significant ideals unique to the wheatbelt region. To maximise this opportunity the Shire of Quairading Reconciliation Action Plan (RAP) will provide the pathway to build strong relationships with the Aboriginal and Torres Strait Islander community including Elders, community and the Noongar Traditional Custodians.

The key focus is to raise awareness within the Shire as an organisation – hence building foundations to pursue employment, business development and other opportunities in a sustainable manner. Proposed targets and actions articulate how we will achieve our vision within set timeframes and responsibilities.

The Shire will build a deeper understanding and protect local Aboriginal and Torres Strait Islander histories, culture and stories by sharing dialogue and establishing meaningful partnerships ensuring that business is conducted with respect, acknowledgement and awareness of cultural differences.



The Shire’s RAP is a continuum of previous dialogues and motions between Council, the Noongar people and the whole of community. Our RAP sets a pathway to apply a partnered approach for; land management, equity access to culturally appropriate services and also a space to implement and achieve innovation and sustainable targets.

Our RAP is championed internally through the Executive Management Team and managed by respective Business Units.

The RAP Working Committee includes party representatives from the Shire of Quairading Council, Quairading Community Resource Centre representatives and Executive, Noongar Elders and community leaders.

Our partnerships will continue to include a broad range of cultures and services who share a common interest of supporting and providing in the true spirit of reconciliation. It is within these diverse groups that progress, preservation and maximising inclusive participations will truly be achieved.

Through shared and meaningful dialogue with the Shire of Quairading and Aboriginal and Torres Strait Islander peoples, greater understandings and new learnings will inspire the foundations to embrace stronger relationships for reconciliation.





# STRATEGIC PLANNING

## STRATEGIC COMMUNITY PLAN 2017 - 2027

The Strategic Community Plan 2021-2031 reflects the aspirations and goals of the Quairading community and provides the framework that guides the Shire's development, services, activities and infrastructure.

Through extensive consultation with 150 Square Consultants and Quairading rate payers, residents, business owners and visitors, Council has captured the community's priorities for the future. The Plan assists with laying the foundation for Council's service delivery, major projects and overall focus for a 10-year period.

## ECONOMIC



### OBJECTIVE

Growing economy and employment opportunities.

### OUTCOMES

- Economic diversity and resilience
- Tourism facilities and services

### 2022/23 ACHIEVEMENTS:

- Grant submission awarded for the installation of an Electronic Vehicle Charger
- 2 Business Support grants awarded to the value of: \$10,000
- Working group reconvened for the Sports Precinct Project, potential funding opportunities identified, and planning commenced for a phased approach
- Selling of 2x Light Industrial Lots
- Replacement of the tiling/disabled access ramp at the town hall
- Council endorsement to pilot the My Home PPP housing project
- Entered the planning stage to run an auction at the Edwards Way/Reid Street subdivision to attempt to sell some of the vacant lots.
- Works orders placed on buildings at entrance of town, now refurbished and established as a local business.

## SOCIAL



### OBJECTIVE

Active, healthy, safe, and inclusive community.

### OUTCOMES

- Active community
- Healthy community
- Safe community
- Inclusive community

### 2022/23 ACHIEVEMENTS:

- Completion of the Old School Site memorial
- Nearing completion of the Kwirradling Koort Community Park
- Implementation of the "Snap, Send, Solve" app for residents
- Creation of a "Community Emailing/SMS List" from the Quairading phone book to quickly be able to get information out to residents – especially during bush fire season
- Purchase of new Christmas decorations for the 23/24 financial year
- 28 Community grants awarded to the value of \$32,317.80
- Grant awarded to run an Australia Day event
- Grant awarded to run "Thank a Volunteer Day" event
- Removal of restrictions on local vehicle number plates
- Holding of a NAIDOC Week event Event "Get Up, Stand Up, Show Up"
- Council and staff representation at the Quairading District High School Reconciliation Walk.



BUILT ENVIRONMENT



<b>OBJECTIVE</b>
Planning and infrastructure to meet the needs of the community.
<b>OUTCOMES</b>
<ul style="list-style-type: none"><li>Responsive land use planning</li><li>Enhanced and sustainably managed assets and infrastructure</li></ul>

<b>2022/23 ACHIEVEMENTS:</b>
<ul style="list-style-type: none"><li>Renovations to Arthur Kelly Village units and improvements to parking bays</li><li>Cosmetic renovations to Admin Building</li><li>Upgrades to the Waste Recycle Facility including a new office block and toilets</li><li>Road upgrades:<ul style="list-style-type: none"><li>6km reconstruction of Quairading Corrigin Road including widening to 10m with 8m seal, two new drainage culverts, signage and guideposts</li><li>Footpath improvements on McLennan and Cubbine Streets and an access ramp within Town Hall Precinct</li></ul></li><li>Upgrades to signage at the Railway Museum</li><li>Council entered negotiations with the Minister for the transfer of land to develop aged care accommodation</li><li>Upgrades to signage at the airstrip</li><li>Works completed tidy up of the Balkuling School</li><li>Safety and cosmetic upgrades at Toapin Weir</li><li>Clean up and minor maintenance work at the Baulking School</li><li>Entered negotiations with Water Corp to take over management of the Toapin Weir Reserve.</li></ul>

NATURAL ENVIRONMENT



<b>OBJECTIVE</b>
To preserve and sustain our natural environment.
<b>OUTCOMES</b>
<ul style="list-style-type: none"><li>Demonstrated sustainable practices</li><li>Protected and valued natural areas</li></ul>

<b>2022/23 ACHIEVEMENTS:</b>
<ul style="list-style-type: none"><li>Upgrades to the signage and internal of the Nookaminnie Rock Nature Reserve, and directional signage into the reserve</li><li>Continued lobbying with the State Government to address the power and continuity issues within the Shire of Quairading</li><li>Grant funding received to develop The Groves access and bush fire mitigation</li><li>Cat control program implemented at the Waste Recycle Facility.</li></ul>

GOVERNANCE



<b>OBJECTIVE</b>
Strong governance and community engagement.
<b>OUTCOMES</b>
<ul style="list-style-type: none"><li>Robust Integrated Planning and Reporting (IPR)</li><li>Strengthened advocacy and partnerships</li><li>Community engagement</li><li>Sound organisation</li></ul>

<b>2022/23 ACHIEVEMENTS:</b>
<ul style="list-style-type: none"><li>Review and implementation of various corporate documents, strategies and plans</li><li>Development of the Corporate Business Plan</li><li>Implementation of the Social Media Strategy to engage more effectively with the community</li><li>Engagement of a new ICT support company</li><li>Implementation of various Council software and hardware to improve efficiency, including:<ul style="list-style-type: none"><li>Altus Payroll</li><li>Altus Electronic Records Management System (And conversion of all hard copy documents to soft copy)</li><li>InfoCouncil (Report, Agenda and Minute writing software)</li><li>Server upgrades</li><li>Phone upgrades</li></ul></li><li>Development of the Business Continuity Policy, Plan and Strategy</li><li>Development of the Asset Management Plan and Strategy</li><li>Restructure of the running of the Caravan Park resulting in an increase in profits</li><li>Achievement of 75% in the WHS Tier 2 audit</li><li>Near completion of the Shire of Quairading website</li><li>Implementation of Bush Fire Brigade Local Law 2023</li><li>Repealing of superseded Local Laws By-Law Relating to Brick Buildings 1970</li><li>Endorsement through the Shire for Council staff to receive a 25% discount for the gym and pool</li><li>Workplace Health and Safety achievements including achievement of a comprehensive training matrix, extensive plant operator competencies, implementation of Council’s Drug &amp; Alcohol Testing Policy, Test &amp; Tag processes, Fire Warden training, new high visibility staff uniforms for outside staff and various protective equipment purchases</li><li>Recruitment of a new doctor to establish better health services in the Community</li><li>Completion of the community “Infrastructure &amp; Maintenance” Survey</li><li>Significant updates to the Risk Management Dashboard.</li></ul>



# FUTURE PLANNING

## OUR COMMUNITIES VISION FOR THE FUTURE

Our Strategic Community Plan 2021-2031 (SCP) is a blueprint for the future direction of the Shire of Quairading and its community.

The SCP will help guide the Shire's key policies and actions as we seek to meet both the current and future aspirations, opportunities and needs of our community.

The Plan details how the shared community vision of building generational prosperity, supporting economic expansion and promoting environmental sustainability can be delivered by leveraging our unique assets and investing in services and facilities that benefit our diverse community. Alongside this, we have acknowledged current trends and reviewed expected shifts in demographics, social and economic issues and potential local, national and global impacts.

The SCP represents strong community aspirations that guide and shape planning priorities and the Shire's commitment to delivering best results for the Quairading community. The partnership between the Shire and community will be central to The SCP's effectiveness, as Council works with local industry and business, place-based organisations, service provider agencies and the wider community.

When setting the direction and budget priorities for Quairading, be assured we are conscious of the financial, asset and workforce realities and constraints.

This will ensure that all planned actions are achievable and aligned with the Shire's Vision Statement "Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting."

Our 'locals first' approach allows us to focus on what the residents of our local area see as the priorities and to plan, commit resources and budget appropriately.

We are embracing technological change to enhance and improve connection, participation and engagement for community and business, and to provide efficient and improved services. As we do so we continue to provide quality in-person and phone service for those customers who need it.

As part of our commitment to making the Shire of Quairading a welcoming place to establish and grow businesses, we are streamlining and improving our approvals processes, while at the same time, continuing to meet legislative and health and safety obligations.

A key objective of The SCP is to solidify support for local business and stimulate investment, drive economic growth and diversify our economic base. Protecting our key environmental resources is also vital to the Shire's future.

Through the development of our Corporate Business Plan 2023-2027 (CBP), the Shire has identified key resource capabilities which include an integrated planning and reporting approach to workforce planning, asset management planning and long-term financial planning. Integrated planning provides the Shire with an in-depth understanding of its capacity to resource not only current activities but those planned for the future.

Our CBP has a strong focus on financial sustainability and viability and how these impact on social, economic, environmental and governance outcomes for the community. As a small local government that will continue to grow through the life of The CBP and beyond, we want to ensure the decisions made by the Shire today consider the needs of the community into the future.





## COMMUNITY

The Shire of Quairading will continue to invest resources to deliver and provide support for both core services to the community (including community welfare, health services, inclusivity, volunteering and emergency services), and the renewal and upgrading of Shire's community facilities and infrastructure. The Shire has seen the completion of the community park "Kwirrading Koort"; the Old School Site, featuring the legendary story of John Kickett and his fight for his children to attend the school; the Nookaminnie Rock Nature Reserve featuring the Rowlie Mellor Walking Trails; together with major road infrastructure improvements across the Shire.

The Groves continues to be re-developed and maintained, ensuring ease of access and use of this incredibly important area for our valued Noongar community.

Our Quairading Youth Centre allows for weekly youth programming including arts, craft and cooking activities, homework assistance with the introduction of new computers, together with weekly sporting activities including the introduction of youth basketball sessions. Young people will be enthused to attend Australia Day events through a more contemporary engagement approach used for this cohort of people.

Council will continue to research grant and funding opportunities to upgrade existing sporting facilities, including the commencement of planning for the new Quairading Sports & Recreation Precinct, including new flood-lit multi-purpose netball and basketball courts, electronic scoreboard, community building and tennis courts.

Council will be supporting the RSPCA pet sterilisation program, which assists low socioeconomic households to sterilise their cats and dogs, in an aim to stop illegal "puppy farms." The new legislation has now passed, so Council will commence the program.

The Shire will be improving active engagement with residents by:

- Upgrading the website for ease of access to Shire information
- Enabling online booking systems
- Enabling payment of services online
- Enabling the submission of feedback online
- Continuation of utilising the upgraded SMS services to quickly get information out to residents
- Continuation of our Social Media Strategy to ensure important information is distributed to the community, including good news stories, administration information and legislative/compliance information.





## ECONOMY & TOURISM

The Shire of Quairading has committed to developing a sustainable future for the town with improved social and economic outcomes for its residents. The Quairading Tourism Development Strategy (The Strategy) considers that the development of tourism to attract more visitors is essential, both to the sustainability of our unique natural, cultural and historic attractions and to the creation of employment and prosperity of our residents. It provides a strategic and integrated framework to guide the shared management, development and marketing of tourism for Quairading over the next five years.

The Strategy outlines a shared vision to pursue tourism planning as a means of economic and community development, as referenced in the Shire's Strategic Community Plan 2021-2031.

The key objectives of The Strategy are:

- To promote Quairading as a quality place to live, work and play
- To encourage and support economic development, liveability and sustainability in Quairading.

Council has invited light industry to the Shire by selling the two developed light industrial lots and investigating innovative means of developing the remaining four.

Innovative strategies will be used to provide for more family and worker accommodation across the Shire.

Council has implemented a \$5 Reserve Per Lot Auction and "Quairading Community Day" selling 5 Lots in the Edwards Way Development.

Council has adopted the My Home Public Private Partnership model to enable the construction of up to 10 vacant lots in the Quairading district.

Council is exploring innovative ventures to ensure the provision of independent living units to encourage 'aging in place.'

Council is working with Western Power, Synergy, and the State Government to ensure the establishment of a virtual power plant to improve power continuity across the Shire.

Council will continue to support local business by providing the Small Business Grant Program.

Council will continue to work towards providing a high-level calibre Medical Practice to service existing residents and to attract new residents to Quairading.

The Shire will continue to support the growth of tourism in Quairading and the wider region by actively participating on local and regional tourism committees and by utilising our Social Media Strategy to promote the information, events, and activities relevant to the Shire.





# CORPORATE BUSINESS PLAN

2023 - 2027

In 2023, Council adopted the Corporate Business Plan 2023-2027 (CBP). The new CBP has a strong focus on financial sustainability and viability and how these impact on social, economic, environmental and governance outcomes for the community. As a small local government that will continue to grow through the life of this plan and beyond, we want to ensure the decisions made by the Shire today consider the needs of the community into the future.

Our Strategic Community Plan 2021-2031 details the vision and aspirations for the future of our community over the next decade, and the CBP focuses on achieving those objectives by operationalising the strategic initiatives within. Achieving the initiatives will rely on a collective and collaborative approach, as we continue to work with community groups, other local governments, state and federal government agencies, residents, partners and the broader business sector.

Our 'locals first' approach allows us to focus on what the residents of our local area see as the priorities and to plan, commit resources and budget appropriately.

We are embracing technological change to enhance and improve connection, participation and engagement for community and business, and to provide efficient and improved services. As we do so we continue to provide quality in-person and phone service for those customers who need it.

As part of our commitment to making the Shire of Quairading a welcoming place to establish and grow businesses, we are streamlining and improving our approvals processes, while at the same time, continuing to meet legislative and health and safety obligations.

A key objective is to solidify support for local business and stimulate investment, drive economic growth and diversify our economic base. Protecting our key environmental resources is also vital to the Shire's future.

Through the development of our CBP, the Shire has identified key resource capabilities which include an integrated planning and reporting approach to workforce planning, asset management planning and long-term financial planning. Integrated planning provides the Shire with an in-depth understanding of its capacity to resource not only current activities but those planned for the future.







# GOVERNANCE

## PLANNING AND REPORTING – COMPLIANCE

### DISABILITY ACCESS AND INCLUSION PLAN

Under the *Disability Services Act 1993*, public authorities are required to develop and implement a Disability Access and Inclusion Plan (DAIP) for people with disability, and report on their progress annually. The Department of Communities is responsible for monitoring compliance with the Act and supporting a best practice approach. As required under the Act, the annual report reflects the progress of the Shire of Quairading in implementing the actions listed in our DAIP.

The annual report provides an overview of initiatives undertaken by the Shire of Quairading towards achieving the seven DAIP Outcomes including:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority
3. People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it
4. People with disability receive the same level and quality of service from the staff of the relevant public authority
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority
7. People with disability have the same opportunities as other people to obtain and maintain employment.

The annual report is designed to positively influence community attitudes and focus on emerging issues and best practice approaches. The annual review of the DAIP highlights the insights and experiences of the Shire of Quairading in implementing practical and innovative change to boost inclusiveness within our community. The review reinforces how addressing barriers to inclusion ensures every member of our community can enjoy the benefits of community life. Greater inclusiveness impacts the entire community and contributes to improved social and economic outcomes.

It is essential that the experiences of people with disability, their families, and carers, continue to drive priorities for Council, informing meaningful targets and best practice standards.

The Shire of Quairading has a unique environment and function, as well as distinct stakeholders and community, and Council's approach to inclusion must respond to the expectations of our specific stakeholders through implementing initiatives and making progress towards better access.

### NATIONAL COMPETITION POLICY

The Competition Principles Agreement (CPA) is a contractual agreement between the Federal Government and all State and Territory Governments.

The CPA aims to ensure all public enterprises operate in a transparent manner in the best interests of the public. Under the CPA, public enterprises are required to review their operations to ensure they have no competitive advantage or disadvantage as a result of their public status.

### FREEDOM OF INFORMATION

In accordance with Section 96 and 97 of the *Freedom of Information (FOI) Act 1992*, the Shire is required to publish an annual Information Statement which details the process for applying for information under the Act, as well as information the Shire provides outside the Act. This document is available from Shire of Quairading website.

During 2022/23 Financial Year the Shire received **nil** formal requests for information under the Freedom of Information Act and **nil** public interest disclosures were received.



COMPETITIVE NEUTRALITY  
(UNDER THE CPA)

Competitive neutrality addresses potential advantages or disadvantages that public enterprises may have compared with businesses operating in the private sector.

Pursuant to the Clause 7 Statement, the Shire operated the Quairading Medical Practice in Harris Street, Quairading until the 30th of September 2019. The Practice was operated by the Shire as a community service obligation.

From the 1st October 2019 to 14th March 2023 Dr Adeleye of Noble Medical Investment Pty Ltd has been providing the service on behalf of the Shire.

Since the 19th April 2023, Dr Sing Jack Yap of Great Care Health Pty has been providing the service on behalf of the Shire.

Council has not received any allegations of non-compliance with Competitive Neutrality Principles from the private sector.

LEGISLATION REVIEW

As part of the Local Law Review, it is considered that there are no Local Laws in place which would impact on competition. Local Laws were last reviewed or amended on in May 2023.

DISCLOSURE OF ANNUAL SALARIES

Regulation 19B(2) of the *Local Government Act (Administration) Regulations 1996* requires the Shire to include the following information in its Annual Report:-

- (a) the number of employees of the local government entitled to an annual salary of \$130 000 or more;
- (b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000;

Salary Range	No. of Employees
\$130,000- \$139,999	
\$140,000- \$149,999	
\$150,000- \$159,999	
\$160,000- \$169,999	1



REGISTER OF COMPLAINTS OF MINOR BREACHES

In accordance with Section 5.121 of the *Local Government Act 1995* (as amended) and Section 5.53(2), the Annual Report should disclose the number of complaints received each year:

- Number of complaints 2022/23: Nil
- Action taken during 2021/222022/23: Nil.

STATUTORY REGISTERS

Council is committed to the principals of public transparency, good governance and accountability. All Council information is made available to the public for viewing, except where the information is confidential under the *Local Government Act 1995*.

All Statutory Registers can be found on the Shire of Quairading website which include:

- Council Disclosure of Interests
- Electoral Gift Register
- Primary and Annual Return Register
- Register of fees & allowances paid to Elected Members
- Register of Gifts
- Register of Statutory Complaints.

RECORDKEEPING

In line with Section 19 of the *State Records Act 2000*, local governments are required to have a Record Keeping Plan that is approved by the State Records Commission. The Plan applies to employees, elected members and contractors.

The Shire is committed to the management of records in accordance with legislative requirements and best practice. As part of the Shire of Quairading’s commitment to sustainability, we will be moving to an electronic filing system with the intention the make the Shire “paperless.”

In 2022/23 Council moved to a new electronic filing and payroll system, eliminating the need for paper records. This has aligned the Shire with contemporary and compliant practice.

The next formal review is due in August 2025.

The Shire of Quairading is committed to preserving local history, supports the principles of the State Records Act and recognises the importance of establishing and maintaining a reliable and credible Record Keeping System.



# GOVERNANCE

## FINANCIAL STATEMENTS

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

“Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting.”



# CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor’s Report	40

Principal place of business:  
10 Jennaberring Road  
Quairading WA 6383



**SHIRE OF QUAIRADING  
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 Quairading 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 Eleventh day of December 2023

  
Chief Executive Officer

Natalie Ness  
Name of Chief Executive Officer





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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Revenue</b>				
Rates	2(a),25	2,492,164	2,488,487	2,371,983
Grants, subsidies and contributions	2(a)	3,020,047	720,087	2,668,603
Fees and charges	2(a)	617,221	543,171	512,373
Interest revenue	2(a)	159,378	31,127	28,431
Other revenue	2(a)	380,066	364,559	530,512
		<b>6,668,876</b>	<b>4,147,431</b>	<b>6,111,902</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,120,531)	(2,382,510)	(2,222,150)
Materials and contracts		(1,840,484)	(1,865,960)	(1,733,094)
Utility charges		(276,548)	(199,750)	(120,035)
Depreciation		(3,088,512)	(3,152,569)	(3,051,224)
Finance costs	2(b)	(13,096)	(14,661)	(15,653)
Insurance		(238,146)	(198,267)	(204,627)
Other expenditure	2(b)	(162,203)	(165,251)	(259,464)
		<b>(7,739,520)</b>	<b>(7,978,968)</b>	<b>(7,606,247)</b>
		<b>(1,070,644)</b>	<b>(3,831,537)</b>	<b>(1,494,345)</b>
Capital grants, subsidies and contributions	2(a)	1,655,806	2,610,017	1,202,220
Profit on asset disposals		24,899	0	0
Loss on asset disposals		(42,010)	(229,131)	(190,420)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		<b>1,642,381</b>	<b>2,380,886</b>	<b>1,015,797</b>
<b>Net result for the period</b>		<b>571,737</b>	<b>(1,450,651)</b>	<b>(478,548)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	15,065,812	0	0
<b>Total other comprehensive income for the period</b>	16	<b>15,065,812</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>15,637,549</b>	<b>(1,450,651)</b>	<b>(478,548)</b>

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





**SHIRE OF QUAIRADING**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,755,895	6,121,536
Trade and other receivables	5	582,590	312,934
Other financial assets	4(a)	0	1,787
Inventories	6	416,668	54,513
Other assets	7	867,160	194,879
<b>TOTAL CURRENT ASSETS</b>		<b>8,622,313</b>	<b>6,685,649</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	35,506	30,631
Other financial assets	4(b)	81,490	77,804
Inventories	6	345,420	825,741
Property, plant and equipment	8	23,720,277	21,022,480
Infrastructure	9	100,177,609	87,908,182
Right-of-use assets	11(a)	23,588	52,860
<b>TOTAL NON-CURRENT ASSETS</b>		<b>124,383,890</b>	<b>109,917,698</b>
<b>TOTAL ASSETS</b>		<b>133,006,203</b>	<b>116,603,347</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,283,060	406,674
Other liabilities	13	511,526	473,280
Lease liabilities	11(b)	20,898	40,850
Borrowings	14	66,106	66,151
Employee related provisions	15	184,697	246,086
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,066,287</b>	<b>1,233,041</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	0	9,437
Borrowings	14	277,617	343,723
Employee related provisions	15	27,895	20,291
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>305,512</b>	<b>373,451</b>
<b>TOTAL LIABILITIES</b>		<b>2,371,799</b>	<b>1,606,492</b>
<b>NET ASSETS</b>		<b>130,634,404</b>	<b>114,996,855</b>
<b>EQUITY</b>			
Retained surplus		42,898,658	42,825,686
Reserve accounts	28	4,093,439	3,594,674
Revaluation surplus	16	83,642,307	68,576,495
<b>TOTAL EQUITY</b>		<b>130,634,404</b>	<b>114,996,855</b>

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





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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>43,323,541</b>	<b>3,575,367</b>	<b>68,576,495</b>	<b>115,475,403</b>
Comprehensive income for the period					
Net result for the period		(478,548)	0	0	(478,548)
Total comprehensive income for the period		(478,548)	0	0	(478,548)
Transfers from reserve accounts	28	677,351	(677,351)	0	0
Transfers to reserve accounts	28	(696,658)	696,658	0	0
<b>Balance as at 30 June 2022</b>		<b>42,825,686</b>	<b>3,594,674</b>	<b>68,576,495</b>	<b>114,996,855</b>
Comprehensive income for the period					
Net result for the period		571,737	0	0	571,737
Other comprehensive income for the period	16	0	0	15,065,812	15,065,812
Total comprehensive income for the period		571,737	0	15,065,812	15,637,549
Transfers from reserve accounts	28	351,900	(351,900)	0	0
Transfers to reserve accounts	28	(850,665)	850,665	0	0
<b>Balance as at 30 June 2023</b>		<b>42,898,658</b>	<b>4,093,439</b>	<b>83,642,307</b>	<b>130,634,404</b>

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



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

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		2,440,951	2,422,482
Grants, subsidies and contributions		2,924,338	2,593,964
Fees and charges		617,708	512,597
Interest revenue		159,378	28,431
Goods and services tax received		338,522	391,895
Other revenue		380,066	530,512
		6,860,963	6,479,881
<b>Payments</b>			
Employee costs		(2,156,785)	(2,220,106)
Materials and contracts		(1,685,500)	(2,286,238)
Utility charges		(276,548)	(120,035)
Finance costs		(13,096)	(17,918)
Insurance paid		(238,146)	(204,627)
Goods and services tax paid		(405,962)	(359,268)
Other expenditure		(87,235)	(94,475)
		(4,863,272)	(5,302,667)
<b>Net cash provided by operating activities</b>	17(b)	1,997,691	1,177,214
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of inventories		0	(515,575)
Payments for purchase of property, plant & equipment	8(a)	(335,644)	(535,367)
Payments for construction of infrastructure	9(a)	(2,720,137)	(1,200,481)
Capital grants, subsidies and contributions		1,658,184	1,471,805
Proceeds from financial assets at amortised cost - self supporting loans		1,787	10,944
Proceeds from sale of property, plant & equipment		128,018	0
<b>Net cash (used in) investing activities</b>		(1,267,792)	(768,674)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	27(a)	(66,151)	(73,614)
Payments for principal portion of lease liabilities	27(b)	(29,389)	(29,058)
<b>Net cash (used in) financing activities</b>		(95,540)	(102,672)
<b>Net increase in cash held</b>		634,359	305,868
Cash at beginning of year		6,121,536	5,815,668
<b>Cash and cash equivalents at the end of the year</b>	17(a)	6,755,895	6,121,536

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



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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	2,479,194	2,475,517	2,359,584
Rates excluding general rates	25	12,970	12,970	12,399
Grants, subsidies and contributions		3,020,047	720,087	2,668,603
Fees and charges		617,221	543,171	512,373
Interest revenue		159,378	31,127	28,431
Other revenue		380,066	364,559	530,512
Profit on asset disposals		24,899	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		6,697,461	4,147,431	6,115,899
<b>Expenditure from operating activities</b>				
Employee costs		(2,120,531)	(2,382,510)	(2,222,150)
Materials and contracts		(1,840,484)	(1,865,960)	(1,733,094)
Utility charges		(276,548)	(199,750)	(120,035)
Depreciation		(3,088,512)	(3,152,569)	(3,051,224)
Finance costs		(13,096)	(14,661)	(15,653)
Insurance		(238,146)	(198,267)	(204,627)
Other expenditure		(162,203)	(165,251)	(259,464)
Loss on asset disposals		(42,010)	(229,131)	(190,420)
		(7,781,530)	(8,208,099)	(7,796,667)
Non-cash amounts excluded from operating activities	26(a)	3,183,813	3,382,164	3,405,743
<b>Amount attributable to operating activities</b>		2,099,744	(678,504)	1,724,975
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,655,806	2,610,017	1,202,220
Proceeds from disposal of assets		128,018	96,100	0
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	1,787	1,786	10,944
		1,785,611	2,707,903	1,213,164
<b>Outflows from investing activities</b>				
Payments for purchase of inventories		0	0	(515,575)
Purchase of property, plant and equipment	8(a)	(335,644)	(496,223)	(535,367)
Purchase and construction of infrastructure	9(a)	(2,720,137)	(3,314,395)	(1,200,481)
		(3,055,781)	(3,810,618)	(2,251,423)
<b>Amount attributable to investing activities</b>		(1,270,170)	(1,102,715)	(1,038,259)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	28	351,900	351,900	677,351
		351,900	351,900	677,351
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(66,151)	(66,150)	(73,614)
Payments for principal portion of lease liabilities	27(b)	(29,389)	(40,850)	(29,058)
Transfers to reserve accounts	28	(850,665)	(570,000)	(696,658)
		(946,205)	(677,000)	(799,330)
<b>Amount attributable to financing activities</b>		(594,305)	(325,100)	(121,979)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26(b)	2,079,784	2,127,487	1,515,047
Amount attributable to operating activities		2,099,744	(678,504)	1,724,975
Amount attributable to investing activities		(1,270,170)	(1,102,715)	(1,038,259)
Amount attributable to financing activities		(594,305)	(325,100)	(121,979)
<b>Surplus or deficit after imposition of general rates</b>	26(b)	<b>2,315,053</b>	<b>21,168</b>	<b>2,079,784</b>

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



**SHIRE OF QUAIRADING**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Joint Arrangements	33
Note 23	Events Occurring After the End of the Reporting Period	34
Note 24	Other Significant Accounting Policies	35
 <b>Information required by legislation</b>		
Note 25	Rating Information	36
Note 26	Determination of Surplus or Deficit	37
Note 27	Borrowing and Lease Liabilities	39
Note 28	Reserve accounts	40



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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**The local government reporting entity**

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

**Judgements and estimates**

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

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

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

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates  
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	No refunds	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	Not applicable	On entry to facility
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	2,479,194	12,970	2,492,164
Grants, subsidies and contributions	64,355	0		2,955,692	3,020,047
Fees and charges	602,374	0	14,847	0	617,221
Interest revenue	0	0	17,865	141,513	159,378
Other revenue	55,018	0	0	325,048	380,066
Capital grants, subsidies and contributions	0	1,655,806	0	0	1,655,806
<b>Total</b>	<b>721,747</b>	<b>1,655,806</b>	<b>2,511,906</b>	<b>3,435,223</b>	<b>8,324,682</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,359,584	12,399	2,371,983
Grants, subsidies and contributions	44,594	0	0	2,624,009	2,668,603
Fees and charges	498,927	0	13,446	0	512,373
Interest revenue	0	0	16,277	12,154	28,431
Other revenue	17,632	0	0	512,880	530,512
Capital grants, subsidies and contributions	0	1,202,220	0	0	1,202,220
<b>Total</b>	<b>561,153</b>	<b>1,202,220</b>	<b>2,389,307</b>	<b>3,161,442</b>	<b>7,314,122</b>



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

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

**(a) Revenue (Continued)**

	<b>Note</b>	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<b>Interest revenue</b>			
Financial assets at amortised cost - self supporting loans		44	(5)
Interest on reserve account funds		118,253	10,716
Trade and other receivables overdue interest		17,865	15,586
Other interest revenue		23,216	2,134
		<b>159,378</b>	<b>28,431</b>

The 2023 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$19,050.

**Fees and charges relating to rates receivable**

Charges on instalment plan		1,415	1,335
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The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$1,700.

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report		32,220	27,000
- Other services – grant acquittals		500	8,410
		<b>32,720</b>	<b>35,410</b>

**Employee Costs**

Employee benefit costs		1,826,405	1,978,072
Other employee costs		294,126	244,078
		<b>2,120,531</b>	<b>2,222,150</b>

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		13,096	15,653
		<b>13,096</b>	<b>15,653</b>

**Other expenditure**

Impairment losses on trade receivables		487	224
Write down of inventories to net realisable value	6	74,481	164,765
Sundry expenses		87,235	94,475
		<b>162,203</b>	<b>259,464</b>



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

**3. CASH AND CASH EQUIVALENTS**

Note	2023	2022
	\$	\$
Cash at bank and on hand	4,703,084	1,978,875
Term deposits	2,052,811	4,142,661
<b>Total cash and cash equivalents</b>	<b>6,755,895</b>	<b>6,121,536</b>
Held as		
- Unrestricted cash and cash equivalents	2,054,434	1,953,214
- Restricted cash and cash equivalents	4,701,461	4,168,322
	<b>6,755,895</b>	<b>6,121,536</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

**(b) Non-current assets**

Financial assets at fair value through profit or loss

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

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

	2023	2022
	\$	\$
	0	1,787
	0	1,787
26(b)	0	1,787
	0	1,787
	0	1,787
	0	1,787
	81,490	77,804
	81,490	77,804
	77,804	73,807
	3,686	3,997
	81,490	77,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

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

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



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

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	247,385	175,772
Trade receivables	243,172	98,930
GST receivable	92,814	25,374
Receivables for employee related provisions	0	13,152
Allowance for credit losses of trade and other receivables	(781)	(294)
	582,590	312,934
<b>Non-current</b>		
Rates and statutory receivables	35,506	30,631
	35,506	30,631

**Disclosure of opening and closing balances related to contracts with customers**

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

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Contract assets	7 837,395	187,707	0
Allowance for credit losses of trade and other receivables	5 (781)	(294)	(70)
Total trade and other receivables from contracts with customers	836,614	187,413	(70)

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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



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

**6. INVENTORIES**

	Note	2023	2022
		\$	\$
<b>Current</b>			
Fuel and materials		10,828	4,513
Land held for resale			
Cost of acquisition		405,840	50,000
		416,668	54,513
<b>Non-current</b>			
Land held for resale			
Cost of acquisition		345,420	476,000
Development costs		0	349,741
		345,420	825,741
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		880,254	481,081
Inventories expensed during the year		(127,944)	(112,025)
Write down of inventories to net realisable value	2(b)	(74,481)	(164,765)
Disposal of inventory		(50,000)	0
Transfers to/from work in progress		0	48,931
Additions to inventory - capital		0	515,575
Additions to inventory - operating		134,259	111,457
<b>Balance at end of year</b>		762,088	880,254

**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 council's intentions to release for sale.



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

7. OTHER ASSETS

2023	2022
\$	\$
Other assets - current	
Prepayments	7,4352,666
Accrued income	22,3304,506
Contract assets	837,395187,707
	867,160194,879

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

**Non-current assets held for sale**  
 Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

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



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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Other property, plant and equipment WIP	Total property, plant and equipment
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	1,295,370	2,328,494	12,675,720	16,299,584	16,299,584	123,229	4,651,559	352,624	21,426,996
Additions	0	0	142,407	142,407	142,407	23,544	113,897	255,519	535,367
Disposals	0	(188,420)	0	(188,420)	(188,420)	0	(2,000)	0	(190,420)
Depreciation	0	(29,442)	(250,069)	(279,511)	(279,511)	(22,398)	(346,867)	0	(648,776)
Transfers	0	0	303,692	303,692	303,692	0	(51,755)	(352,624)	(100,687)
<b>Balance at 30 June 2022</b>	1,295,370	2,110,632	12,871,750	16,277,752	16,277,752	124,375	4,364,834	255,519	21,022,480
<b>Comprises:</b>									
Gross balance amount at 30 June 2022	1,295,370	2,136,494	13,121,819	16,553,683	16,553,683	228,803	5,977,179	255,519	23,015,184
Accumulated depreciation at 30 June 2022	0	(25,862)	(250,069)	(275,931)	(275,931)	(104,428)	(1,612,345)	0	(1,992,704)
<b>Balance at 30 June 2022</b>	1,295,370	2,110,632	12,871,750	16,277,752	16,277,752	124,375	4,364,834	255,519	21,022,480
Additions	0	0	44,445	44,445	44,445	81,699	209,500	0	335,644
Disposals	0	0	(11,965)	(11,965)	(11,965)	(20,293)	(62,871)	0	(95,129)
Revaluation (decrements) / increments transferred to revaluation surplus	(94,499)	479,024	2,712,029	3,096,554	3,096,554	0	0	0	3,096,554
Depreciation	0	(25,863)	(256,490)	(282,353)	(282,353)	(34,930)	(340,203)	0	(657,486)
Transfers	255,519	0	0	255,519	255,519	0	18,214	(255,519)	18,214
<b>Balance at 30 June 2023</b>	1,456,390	2,563,793	15,359,769	19,379,952	19,379,952	150,851	4,189,474	0	23,720,277
<b>Comprises:</b>									
Gross balance amount at 30 June 2023	1,456,390	2,563,793	15,359,769	19,379,952	19,379,952	285,136	6,123,767	0	25,788,855
Accumulated depreciation at 30 June 2023	0	0	0	0	0	(134,285)	(1,934,293)	0	(2,068,578)
<b>Balance at 30 June 2023</b>	1,456,390	2,563,793	15,359,769	19,379,952	19,379,952	150,851	4,189,474	0	23,720,277



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

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

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per hectare
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>	3	N/A	Cost	N/A	N/A
<b>Plant and equipment</b>	3	N/A	Cost	N/A	N/A



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

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - bridges	Other infrastructure - other community & recreation	Infrastructure Work in Progress @ Cost	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	73,935,156	500,221	9,337,494	5,262,423	0	89,035,294
Additions	958,542	125,073	0	6,490	110,376	1,200,481
Depreciation	(1,827,982)	(31,084)	(156,058)	(358,052)	0	(2,373,176)
Transfers	3,705	0	0	41,878	0	45,583
<b>Balance at 30 June 2022</b>	73,069,421	594,210	9,181,436	4,952,739	110,376	87,908,182
<b>Comprises:</b>						
Gross balance amount at 30 June 2022	90,721,314	1,140,885	16,260,960	7,824,832	110,376	116,058,367
Accumulated depreciation at 30 June 2022	(17,651,893)	(546,675)	(7,079,524)	(2,872,093)	0	(28,150,185)
<b>Balance at 30 June 2022</b>	73,069,421	594,210	9,181,436	4,952,739	110,376	87,908,182
Additions	1,914,608	32,079	0	21,121	752,329	2,720,137
Revaluation increments transferred to revaluation surplus	9,246,265	10,582	1,709,700	1,002,711	0	11,969,258
Depreciation	(1,850,317)	(34,911)	(156,058)	(360,468)	0	(2,401,754)
Transfers	0	0	0	(18,214)	0	(18,214)
<b>Balance at 30 June 2023</b>	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
<b>Comprises:</b>						
Gross balance amount at 30 June 2023	102,914,014	1,219,564	18,934,298	9,112,380	862,705	133,042,961
Accumulated depreciation at 30 June 2023	(20,534,037)	(617,604)	(8,199,220)	(3,514,491)	0	(32,865,352)
<b>Balance at 30 June 2023</b>	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609



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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>(i) Fair Value</b>	<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
	<b>Infrastructure - roads</b>	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Other infrastructure - footpaths</b>	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Other infrastructure - bridges</b>	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Other infrastructure - other community &amp; recreation facilities</b>	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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



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

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Buildings	25 - 95 years
Furniture and equipment	5 - 40 years
Plant and equipment	4 - 40 years
Unsealed Roads	
- Aggregate Surfaces	15 - 20 years
- Asphalt Surfaces	15 - 20 Years
- Pavement Surfaces	12 - 16 Years
Drainage Systems	60 - 100 Years
Clearing & Formation	Not Depreciated
Culverts/Floodways	60 - 100 Years
Concrete Footpaths	40 - 65 Years
Footpaths Other	15 - 65 Years
Kerbing	60 - 100 Years
Bridges	80 - 175 Years
Other Infrastructure	10 - 175 years
	Based on the
Right of Use Assets	remaining lease



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

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

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

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

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

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

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

**Revaluation (continued)**

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Amortisation**

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

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

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

**Impairment**

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Gains or losses on disposal**

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



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

**11. LEASES**

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

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

Note	Right-of-use assets ·	
	plant and equipment	Right-of-use assets Total
	\$	\$
<b>Balance at 1 July 2021</b>	82,132	82,132
Depreciation	(29,272)	(29,272)
<b>Balance at 30 June 2022</b>	52,860	52,860
Gross balance amount at 30 June 2022	91,091	91,091
Accumulated depreciation at 30 June 2022	(38,231)	(38,231)
<b>Balance at 30 June 2022</b>	52,860	52,860
Depreciation	(29,272)	(29,272)
<b>Balance at 30 June 2023</b>	23,588	23,588
Gross balance amount at 30 June 2023	91,091	91,091
Accumulated depreciation at 30 June 2023	(67,503)	(67,503)
<b>Balance at 30 June 2023</b>	23,588	23,588

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

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(29,272)	(29,272)
Finance charge on lease liabilities	(442)	(772)
<b>Total amount recognised in the statement of comprehensive income</b>	(29,714)	(30,044)
Total cash outflow from leases	(29,831)	(29,830)
<b>(b) Lease Liabilities</b>		
Current	20,898	40,850
Non-current	0	9,437
	20,898	50,287

The Shire has two leases relating to plant and equipment. One lease has a term of 3 years and one has a term of 4 years.

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

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

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

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

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

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



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

**11. LEASES (Continued)**

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

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

Less than 1 year  
 1 to 2 years  
 2 to 3 years  
 3 to 4 years  
 4 to 5 years  
 > 5 years

2023 Actual	2022 Actual
\$	\$
41,472	35,100
39,508	35,100
34,745	35,100
0	35,100
0	35,100
0	100,973
115,725	276,473

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

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

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

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

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



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

**12. TRADE AND OTHER PAYABLES**

**Current**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Sundry creditors	977,943	127,989
Prepaid rates	56,942	31,667
Accrued payroll liabilities	101,480	65,537
ATO liabilities	43,184	61,596
Bonds and deposits held	96,496	100,368
Accrued interest	2,688	1,689
Income received in advance	780	390
Accrued expenditure	3,547	17,438
	<b>1,283,060</b>	<b>406,674</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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



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

**13. OTHER LIABILITIES**

**Current**

Contract liabilities  
Capital grant/contributions liabilities

**Reconciliation of changes in contract liabilities**

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

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$37,618 (2022: \$1,750)

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

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

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

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

	2023	2022
	\$	\$
Contract liabilities	37,618	1,750
Capital grant/contributions liabilities	473,908	471,530
	511,526	473,280
Reconciliation of changes in contract liabilities		
Opening balance	1,750	5,734
Additions	37,618	1,750
Revenue from contracts with customers included as a contract liability at the start of the period	(1,750)	(5,734)
	37,618	1,750
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	471,530	201,945
Additions	473,908	471,530
Revenue from capital grant/contributions held as a liability at the start of the period	(471,530)	(201,945)
	473,908	471,530
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	473,908	471,530
	473,908	471,530

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



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

**14. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Long Term Borrowings		66,106	277,617	343,723	66,151	343,723	409,874
<b>Total secured borrowings</b>	27(a)	<b>66,106</b>	<b>277,617</b>	<b>343,723</b>	<b>66,151</b>	<b>343,723</b>	<b>409,874</b>

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Quairading.  
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Quairading has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

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



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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Employee related other provisions**

Employment on-costs

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Employee related other provisions**

Employment on-costs

**Total non-current employee related provisions**

**Total employee related provisions**

	2023	2022
	\$	\$
Annual leave	129,164	125,131
Long service leave	34,533	92,865
	163,697	217,996
Employment on-costs	21,000	28,090
	21,000	28,090
<b>Total current employee related provisions</b>	<b>184,697</b>	<b>246,086</b>
Long service leave	24,681	18,236
	24,681	18,236
Employment on-costs	3,214	2,055
	3,214	2,055
<b>Total non-current employee related provisions</b>	<b>27,895</b>	<b>20,291</b>
<b>Total employee related provisions</b>	<b>212,592</b>	<b>266,377</b>

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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



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

**16. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2022 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	1,012,519	(94,499)	918,020	1,012,519	0	1,012,519
Revaluation surplus - Buildings	7,515,041	3,191,053	10,706,094	7,515,041	0	7,515,041
Revaluation surplus - Furniture and equipment	20,568	0	20,568	20,568	0	20,568
Revaluation surplus - Plant and equipment	53,677	0	53,677	53,677	0	53,677
Revaluation surplus - Infrastructure - roads	47,399,650	9,246,265	56,645,915	47,399,650	0	47,399,650
Revaluation surplus - Other infrastructure - footpaths	363,864	10,582	374,446	363,864	0	363,864
Revaluation surplus - Other infrastructure - bridges	9,927,970	1,709,700	11,637,670	9,927,970	0	9,927,970
Revaluation surplus - Other infrastructure - other community & recreation facilities	2,283,206	1,002,711	3,285,917	2,283,206	0	2,283,206
	<b>68,576,495</b>	<b>15,065,812</b>	<b>83,642,307</b>	<b>68,576,495</b>	<b>0</b>	<b>68,576,495</b>



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

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,701,461	4,168,322
		<b>4,701,461</b>	<b>4,168,322</b>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	4,093,439	3,594,674
Contract liabilities	13	37,618	1,750
Capital grant liabilities	13	473,908	471,530
Bonds and deposits held	12	96,496	100,368
<b>Total restricted financial assets</b>		<b>4,701,461</b>	<b>4,168,322</b>

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

Credit card limit		17,000	17,000
Credit card balance at balance date		(6,091)	(5,048)
<b>Total amount of credit unused</b>		<b>10,909</b>	<b>11,952</b>
<b>Loan facilities</b>			
Loan facilities - current	14	66,106	66,151
Loan facilities - non-current	14	277,617	343,723
<b>Total facilities in use at balance date</b>		<b>343,723</b>	<b>409,874</b>
<b>Unused loan facilities at balance date</b>		<b>0</b>	<b>0</b>



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

**19. CONTINGENT LIABILITIES**

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Quairading has identified the following sites to be possible sources of contamination:

- Airstrip (Historic; small agricultural chemical spill)
- Fuel Tanks at Works Depot (Current; recent test showed no leak in fuel tank)
- Old Community Sheep Dip at Doodenanning (Historic; unassessed)

Until the Shire conducts 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 of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

**20. CAPITAL COMMITMENTS**

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

2023	2022
\$	\$
122,375	352,905
122,375	352,905
122,375	352,905

The capital expenditure projects outstanding at the end of the current reporting period represent is the Kwirradling Koort Community Park.

The capital expenditure projects outstanding at the end of the previous year were the Kwirradling Koort Community Park, Doodenanning-Mawson Roadworks and the kitchen re-model of Lot 190 McLennan Street.



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

**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	526	526	651
President's meeting attendance fees	5,741	7,406	6,972
	6,267	7,932	7,623
Deputy President's meeting attendance fees	3,122	0	0
	3,122	0	0
All other council member's meeting attendance fees	14,042	27,020	21,436
	14,042	27,020	21,436
21(b)	23,431	34,952	29,059

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

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	631,324	487,487
Post-employment benefits	63,422	78,292
Employee - other long-term benefits	16,536	13,533
Employee - termination benefits	39,590	96,133
Council member costs	23,431	29,059
21(a)	774,303	704,504

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

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

*Council member costs*

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



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

**21. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Sale of goods and services	642	295
Purchase of goods and services	0	2,004
Payment of council member costs (Refer to Note 21(a))	23,431	29,059
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	1,904	1,168
<b>Amounts payable to related parties:</b>		
Trade and other payables	5,667	7,248

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

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

*ii. Other Related Parties*

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

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

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

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



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

**22. JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire of Quairading has participated in a joint venture with Homeswest for the construction of two three bedroom duplex units in Suburban Road, Quairading. The provision of this housing aims to provide accommodation for low income families.

The Shire of Quairading has a 18.95% interest in the assets and liabilities of this joint venture.

Council manages the operation of the joint venture under the auspices of Homeswest.

All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.

**Statement of Financial Position**

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Land and Buildings	97,543	81,864
Accumulated depreciation	0	(946)
<b>Total assets</b>	<b>97,543</b>	<b>80,918</b>

**Statement of Comprehensive Income**

Other revenue	6,156	5,532
Other expense	(20,527)	(9,719)
<b>Profit/(loss) for the period</b>	<b>(14,371)</b>	<b>(4,187)</b>
Other comprehensive income	17,571	0
<b>Total comprehensive income for the period</b>	<b>3,200</b>	<b>(4,187)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

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

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



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

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

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

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

**24. OTHER SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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



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

25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.144781	316	2,567,764	371,764	0	371,764	371,764	0	355,201
Industrial	Gross rental valuation	0.144781	22	280,765	40,649	350	40,999	40,649	0	38,197
Commercial	Gross rental valuation	0.144781	11	248,376	35,960	0	35,960	35,960	0	34,379
Rural	Unimproved valuation	0.009743	360	199,965,500	1,948,264	3,327	1,951,591	1,948,264	0	1,855,997
Non-Rateable	Gross rental valuation	0.000000	229	289,438	0	0	0	0	0	0
<b>Total general rates</b>			938	203,351,843	2,396,637	3,677	2,400,314	2,396,637	0	2,283,774
<b>Minimum payment</b>		<b>Minimum Payment \$</b>								
Residential	Gross rental valuation	680	61	62,032	41,480	0	41,480	41,480	0	40,565
Industrial	Gross rental valuation	680	5	6,315	3,400	0	3,400	3,400	0	3,990
Commercial	Gross rental valuation	680	0	0	0	0	0	0	0	0
Rural	Unimproved valuation	680	50	1,668,770	34,000	0	34,000	34,000	0	31,255
<b>Total minimum payments</b>			116	1,737,117	78,880	0	78,880	78,880	0	75,810
<b>Total general rates and minimum payments</b>			1,054	205,088,960	2,475,517	3,677	2,479,194	2,475,517	0	2,359,584
<b>Ex-gratia Rates</b>		<b>Rate in \$</b>								
CBH Receival Bin	Tonnage	0.04673	1	277,550	12,970	0	12,970	12,970	0	12,399
<b>Total amount raised from rates (excluding general rates)</b>			1	277,550	12,970	0	12,970	12,970	0	12,399
<b>Total Rates</b>							2,492,164		2,488,487	2,371,983
Rate instalment interest							2,239		3,000	2,376
Rate overdue interest							15,626		16,050	13,210

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

\*Rateable Value at time of raising of rate.

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

**26. DETERMINATION OF SURPLUS OR DEFICIT**

		2022/23 Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
Note	2022/23 (30 June 2023 Carried Forward)		
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(24,899)	0	0
Less: Movement in liabilities associated with restricted cash	4,666	464	363
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	0	(3,997)
Add: Loss on disposal of assets	42,010	229,131	190,420
Add: Depreciation	3,088,512	3,152,569	3,051,224
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,875)	0	1,338
Employee benefit provisions	7,604	0	(4,543)
Assets expensed	0	0	6,173
Inventory	74,481	0	164,765
<b>Non-cash amounts excluded from operating activities</b>	<b>3,183,813</b>	<b>3,382,164</b>	<b>3,405,743</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	28 (4,093,439)	(3,812,774)	(3,594,674)
Less: Financial assets at amortised cost - self supporting loans	4(a) 0	0	(1,787)
Less: Current assets not expected to be received at end of year			
- Land held for resale	6 (405,840)	0	(50,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 66,106	0	66,151
- Current portion of lease liabilities	11(b) 20,898	3,252	40,850
- Employee benefit provisions	171,302	167,100	166,636
<b>Total adjustments to net current assets</b>	<b>(4,240,973)</b>	<b>(3,642,422)</b>	<b>(3,372,824)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	8,622,313	4,369,719	6,685,649
Less: Total current liabilities	(2,066,287)	(706,129)	(1,233,041)
Less: Total adjustments to net current assets	(4,240,973)	(3,642,422)	(3,372,824)
<b>Surplus or deficit after imposition of general rates</b>	<b>2,315,053</b>	<b>21,168</b>	<b>2,079,784</b>



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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2022	Principal			Principal			Principal at 30 June 2023
		Principal at 1 July 2021	New Loans During 2021-22	Repayments During 2021-22		New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Building		341,871	0	(48,332)	293,539	0	(49,813)	243,726	293,540	0	(49,813)	243,727
Park Cottages		128,886	0	(14,338)	114,548	0	(14,551)	99,997	114,547	0	(14,551)	99,996
<b>Total</b>		470,757	0	(62,670)	408,087	0	(64,364)	343,723	408,087	0	(64,364)	343,723
<b>Self Supporting Loans</b>												
Bowling Club		9,228	0	(9,228)	0	0	0	0	0	0	0	0
Golf Club		3,503	0	(1,716)	1,787	0	(1,787)	0	1,786	0	(1,786)	0
<b>Total Self Supporting Loans</b>		12,731	0	(10,944)	1,787	0	(1,787)	0	1,786	0	(1,786)	0
<b>Total Borrowings</b>	14	483,488	0	(73,614)	409,874	0	(66,151)	343,723	409,873	0	(66,150)	343,723

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
Depot Building		118	WATC*	3.04%	15/07/2027	(10,279)	(10,028)	(12,107)
Park Cottages		119	WATC*	1.49%	9/06/2029	(2,317)	(1,855)	(2,633)
<b>Total</b>						(12,596)	(11,883)	(14,740)
<b>Self Supporting Loans Finance Cost Payments</b>								
Golf Club		117	WATC*	4.08%	5/08/2023	(58)	(126)	(141)
<b>Total Self Supporting Loans Finance Cost Payments</b>						(58)	(126)	(141)
<b>Total Finance Cost Payments</b>						(12,654)	(12,009)	(14,881)

\* WA Treasury Corporation

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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal				Principal			Principal			
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle		69,453	0	(25,806)	43,647	0	(26,092)	17,555	43,647	0	(26,092)	17,555
Canon Copier		9,892	0	(3,252)	6,640	0	(3,297)	3,343	9,892	0	(11,461)	(1,569)
Skeleton Weed Vehicle		0	0	0	0	0	0	0	53,618	0	(3,297)	50,321
<b>Total Lease Liabilities</b>	11(b)	79,345	0	(29,058)	50,287	0	(29,389)	20,898	107,157	0	(40,850)	66,307

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
						\$	\$	\$	
CESM Vehicle		2	Summit Fleet	1.10%	15/02/2024	(349)	(349)	(634)	36 Months
Canon Copier		3	Canon Finance	1.40%	20/05/2024	(93)	(93)	(138)	48 Months
Skeleton Weed Vehicle		4	ANZ	6.32%	21/01/2027	0	(1,064)	0	60 months
<b>Total Finance Cost Payments</b>						(442)	(1,506)	(772)	



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

**28. RESERVE ACCOUNTS**

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long Service Leave Reserve	166,636	4,666	0	171,302	166,636	464	0	167,100	166,273	363	0	166,636
(b) Building Reserve	972,784	27,242	(75,000)	925,026	972,784	2,706	(75,000)	900,490	1,005,220	2,195	(34,631)	972,784
(c) Furniture, Fittings & Equipment Reserve	114,060	3,194	(45,000)	72,254	114,060	317	(45,000)	69,377	113,811	249	0	114,060
(d) Plant Reserve	740,497	270,737	(231,900)	779,334	740,496	252,060	(231,900)	760,656	438,580	364,058	(62,141)	740,497
(e) Health Reserve	48,225	51,351	0	99,576	48,225	134	0	48,359	48,120	105	0	48,225
(f) Swimming Pool Reserve	264	20,014	0	20,278	264	1	0	265	264	0	0	264
(g) Sustainable Environment Reserve	166,743	4,670	0	171,413	166,743	464	0	167,207	166,380	363	0	166,743
(h) Town Planning & Development Reserve	2,000	70,049	0	72,049	2,000	6	0	2,006	505,724	76,855	(580,579)	2,000
(i) HomesWest Joint Venture Housing Reserve	5,277	148	0	5,425	5,277	15	0	5,292	5,266	11	0	5,277
(j) Road Infrastructure Reserve	428,918	122,011	0	550,929	428,919	61,193	0	490,112	427,983	935	0	428,918
(k) Rec Centre Multi Purpose Precinct Reserve	378,024	160,586	0	538,610	378,024	151,052	0	529,076	227,527	150,497	0	378,024
(l) Building Renewal Reserve	122,314	3,425	0	125,739	122,314	340	0	122,654	122,047	267	0	122,314
(m) Independent Living Reserve	448,932	112,572	0	561,504	448,932	101,248	0	550,180	348,172	100,760	0	448,932
	3,594,674	850,665	(351,900)	4,093,439	3,594,674	570,000	(351,900)	3,812,774	3,575,367	696,658	(677,351)	3,594,674
	3,594,674	850,665	(351,900)	4,093,439	3,594,674	570,000	(351,900)	3,812,774	3,575,367	696,658	(677,351)	3,594,674

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

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

Name of reserve account	Anticipated date of use	Purpose of the reserve account
<b>Restricted by council</b>		
(a) Long Service Leave Reserve	On Going	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(b) Building Reserve	On Going	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(c) Furniture, Fittings & Equipment Reserve	On Going	To be used to assist in funding the purchase of major plant items.
(d) Plant Reserve	On Going	To be used to assist in funding the improvement of Medical Services and Facilities.
(e) Health Reserve	On Going	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(f) Swimming Pool Reserve	On Going	To be used to assist in funding projects and initiatives which foster a sustainable environment. Such areas include waste management, recycling, water usage, gravel supplies, energy conservation and environmentally sustainable projects.
(g) Sustainable Environment Reserve	On Going	To be used to assist in funding of planning and implementation of the development of Council land and the purchase of land for future development.
(h) Town Planning & Development Reserve	On Going	To be used to assist with compliance with Council's Joint Venture Agreement held with the State Housing Commission and to provide funds for the maintenance, management and improvement of the Joint Venture Units.
(i) HomesWest Joint Venture Housing Reserve	On Going	To be used towards road infrastructure projects including replacement of culverts and bridges.
(j) Road Infrastructure Reserve	On Going	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(k) Rec Centre Multi Purpose Precinct Reserve	On Going	To be used to fund the maintenance and renewal of Councils Building assets.
(l) Building Renewal Reserve	On Going	To be used to fund the development of Independent Living Units.
(m) Independent Living Reserve	On Going	To be used to fund the development of Independent Living Units.





### **Your feedback is valuable**

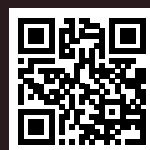
as it will help us to improve our next Annual Report and Council's service delivery. If you would like to provide feedback or would like more information regarding any content in this Annual Report, please contact the Shire.





## COPIES OF THIS ANNUAL REPORT

In line with our ongoing commitment to sustainability, the Shire can provide a hard copy of the Annual Report on request. Alternatively, we encourage people to view the report and associated financials online via the Shire's website [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au)



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