



The original
The building
country school
dated iron roof.
Hall prior

OUR

2023-2024 ANNUAL REPORT





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SHIREOFQUAIRADING
QUAIRADINGCARAVANPARK

INSTAGRAM
SHIREOFQUAIRADING

WEBSITE
WWW.QUAIRADING.WA.GOV.AU

LINKEDIN
WWW.LINKEDIN.COM/COMPANY/SHIRE-OF-QUAIRADING

ADMINISTRATION CENTRE

Email: shire@quairading.wa.gov.au
Address: PO Box 38 QUAIRADING WA 6383
Telephone: (08) 9645 2400



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.

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.”

INTRODUCTION

WELCOME TO THE SHIRE OF QUAIRADING'S ANNUAL REPORT 2023-24.

This document outlines our financial and operational performance for the year against the goals and priorities set out in our Strategic Community Plan 2021-31 and the Annual Budget.

The Shire is committed to transparency and aims to provide a report that goes over and above the statutory reporting requirements set out in the *Local Government Act 1995*.

The report is divided into the following main sections:

- Introduction from the President and CEO
- About the Shire and community
 - Year in review
- Detailed performance
- Financial statements.



MESSAGE FROM THE PRESIDENT



It is with pleasure that I present on behalf of the Council, the 2023-2024 Annual Report.

This Annual Report documents key service outcomes across a broad range of services from our rangers to our planning and building services, our construction work, park and recreation facilities design and maintenance, and asset management, to our customer service, together with all the corporate support services our administration staff provide.

The Shire of Quairading continues to be an attractive place to live, visit and invest, with a beautiful natural environment, an enviable lifestyle and opportunities that continue to drive growth in our population and visitor numbers.

Construction of Kwirradig Koort Community Park, a key cultural and recreation asset, was completed in September 2023 to the delight of the community. Kwirradig Koort has improved the amenity and liveability of Quairading, adding a sense of vibrancy to the centre of town.

With the disbanding of the Tourism Committee in October 2023, Council resolved to implement two Community Forums each year. The Shire engaged in the first Community Forum in conjunction with the Annual General Elector's Meeting in February 2024. The event allowed Council and Shire Officers to present updates on the annual budget, key project initiatives and recreation and community infrastructure. The Community Forum included a Q&A session for community members to provide input to help inform the review of the Shire's strategic direction and long-term planning for how we sustainably provide for the needs of the Quairading community.

The transition from a Shire owned and managed Quairading Medical Practice to a Shire owned and Doctor managed Quairading Medical Practice was completed in January 2024. This transition has assisted in maintaining health and medical service provision to the highest of standards, as well as working to ensure the sustainability of future medical services in Quairading. Both the Shire and Dr Yap are committed to maintaining and even improving the current level of medical and health services in Quairading. The introduction of an audiology service from Pristine Hearing and the successful implementation of the Nurse Practitioner Pilot Program during the year are examples of this ongoing commitment.

The Shire is starting to experience strong levels of development across the district in line with our local planning scheme to guide development. The success of the Cuneata Rise Land Sale in March 2024, and Council's endorsement to continue the sale of the Light Industrial Area Stage 2 in June 2024, are exciting projects bringing families and new industry to Quairading.

Council elections were held in October 2023, and I was privileged to be elected as President for the first time by Council. I look forward to working with the Councillors, CEO and Administration Staff. In presenting this Annual Report, I would like to acknowledge and thank the Councillors for their efforts in 2023/2024, the community for their many individual and collective contributions, and Shire employees for the pride they take in the Shire of Quairading.

I would like to acknowledge the outstanding contribution by former Cr Peter Smith as Shire President from 2021-2023. Thank you for your dedicated service and leadership, and generous support and contribution to our community. I would also like to extend my thanks to former Cr Ej Cheang who chose not to re-nominate for Council in the 2023 Ordinary Local Government Election. Thank you for your commitment and valued contribution to the community. And lastly, I would like to welcome Cr Renee Faltyn, the only Councillor elected in October 2023, who had not previously served on Council.

Looking ahead with a new-look Council in the Chambers, I am confident we can build on the important foundation laid this year. Our collective input and involvement are crucial as we embark on new initiatives, tackle challenges, and create a community that we can all be proud to call home.

Jo Haythornthwaite

President

MESSAGE FROM THE CEO

On behalf of the Shire's Administration, I am pleased to present the Quairading community with the 2023-24 Annual Report.

This is the first annual report I have presented since my tenure as Chief Executive Officer commenced in November 2023. We have continued to make positive progress in our strategic direction for the Quairading community and delivering services and core infrastructure to support liveability in our community.

During the financial year, the Shire progressed the two-year review of the Strategic Community Plan 2021-2031, which was adopted by Council in May 2024. The Plan was built on insights from the Community Perception Survey and outlines future direction of the Shire of Quairading. It focuses on building prosperity, economic and environmental sustainability, and investment in community through partnerships, civic leadership, and collective action over a ten-year period. Thank you to everyone in the community who provided input into this important Plan.

In addition, the endorsement of the Tourism Strategy and Action Plan was a key milestone in promoting Quairading as a viable location to establish businesses and as an enticing tourism destination. Our Caravan Park continues to receive positive reviews with bookings increasing by 20% for this financial year.

Community safety continues to be high on our agenda and I am proud of our work with partners to continue addressing anti-social behaviour. This year we launched an initiative with the Police to eliminate youth anti-social behaviour, following calls from the community. We have seen positive outcomes and continue to collaborate on addressing community safety issues.

The opening of our much-anticipated Kwirradung Koort Community Park in September 2023 continues to engage our community with a varied range of play equipment on offer. We have completed the Masterplan Concept Design for the Quairading Sports, Recreation and Cultural Precinct, and community consultation has commenced to inform a potential Quairading Skatepark. Our Youth Program continues to get stronger with after-school activities and school holiday programs held at the Quairading Youth Centre, together with the introduction of boxing and combat sessions for our local youth.



In November 2023, the Cook Government approved a land transfer in the Shire of Quairading to enable the proposed development of more residential aged independent living units in the Wheatbelt region. The 8,800 square metre Crown land site in the Quairading town centre was transferred to the Shire in conditional freehold, for a nominal fee. Conveniently located next to the district hospital, the site is earmarked for a purpose built aged residential independent living unit housing development with capacity to support approximately 25 residents. One third of the Shire's population is aged over 65 years and the proposed development will give this cohort the option to age-in-place close to family, friends, and familiar surrounds.

We also continue to deliver on our ambitious program of capital works projects. Investment in these significant projects supports our aim of developing civic amenity that meets people's needs and expectations for facilities in a liveable town.

We were excited to complete the construction of the Quairading-Corrigin road in March 2024 – providing a much-needed upgrade on our major arterial road network. Also, in Quairading, we were pleased to complete construction on the Dangin Mears culvert in April 2024, and continue construction works on the Dangin Mears and Old Beverley West Roads.

It has been a busy year with the impacts of COVID-19 still presenting challenges – whether that be around sourcing labour and materials for construction or planning events. My thanks go to everyone who has supported the Shire's vision, and the staff and volunteers that are crucial to making our plans become reality.

Natalie Ness
Chief Executive Officer

OUR STRATEGIC DIRECTION

In July 2021 the Shire of Quairading adopted the Strategic Community Plan 2021-2031. The Plan is our blueprint for the future of the Shire of Quairading and the community.

It was developed in partnership with the community through an extensive consultation process over six months. The community engagement included hearing almost 1,000 ideas about how we could build a better future for Quairading.

The resulting Plan charts a course for building prosperity, honouring cultural heritage, protecting our environment, and upgrading and maintaining infrastructure. The Plan has been valuable in helping us shape our vision for the future.

Our vision is:

“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.”

The Strategic Community Plan 2021-2031 has five goals that outline the intent of our efforts towards accommodating our vision. The Annual Report documents our progress against each of these five goals.



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.

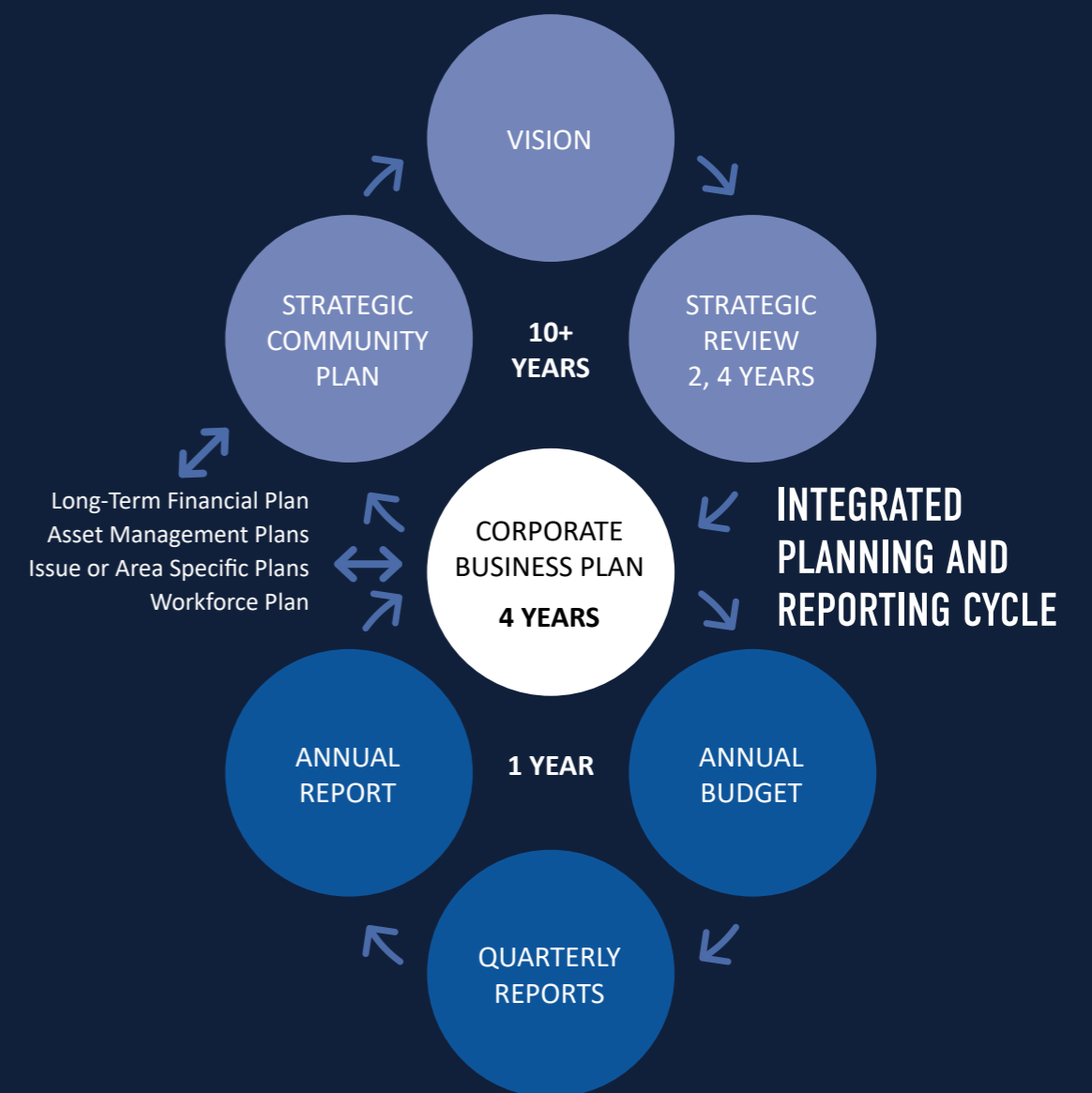
There are many characteristics of our community that contribute to the liveability of Quairading and support people choosing Quairading as their home.

Council’s website provides additional information about Council’s plans, policies and activities. Please visit www.quairading.wa.gov.au

INTEGRATED PLANNING FRAMEWORK

The Integrated Planning Framework outlines the planning processes that ensure alignment with our community’s aspirations, as set out in the Strategic Community Plan 2021-2031. Over the 2023-24 year the Shire undertook a detailed refresh of our Corporate Business Plan. Future Annual Reports will demonstrate our progress against the Corporate Business Plan, which is the operational document that sets out how we will deliver on the goals in the Strategic Community Plan.

The Long-Term Financial Plan sets out the intended funding allocation across capital and operational expenditure to support the aspirations in the Strategic Community Plan. The Shire adopted a refreshed Long-Term Financial Plan in September 2023. The financial statements in this Annual Report outline the financial performance against the Long-Term Financial Plan. The statements have comparatives to the adopted budget and prior year actuals.



ABOUT US

OUR TOWN

KAYA QUAIRADING KOORT BALLADONG BOODJAR

(HEART OF BALLADONG COUNTRY)

Nestled amidst the rolling fields of the central Wheatbelt of Western Australia, Quairading is a vibrant and welcoming community, less than 2 hours drive from Perth on the York-Merredin Road.

Here, the essence of rural tranquillity meets the pulse of progressive community spirit. Quairading exudes a unique charm that embodies the ultimate blend of agricultural heritage and modern vibrancy.

Our town, with its picturesque landscape and warm welcoming vibe, stands as a beacon of resilience and innovation in regional Australia. As we reflect on the past year, we celebrate our achievements in infrastructure, environmental stewardship, and cultural enrichment, all while fostering a nurturing environment for our residents and visitors alike.



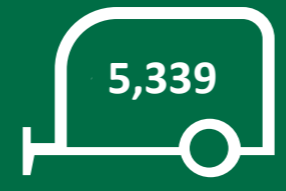
Our amenities and facilities include:

- Early Childhood Education Centre
- District High School
- Youth Centre
- District Hospital
- Medical Practice
- Aquatic Centre
- Caravan Park and Cabins
- 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, senior's fitness classes, etc.)
- Community Resource Centre (including arts centre and community gym)
- Museum
- Vintage Machinery Club
- Bowling Club
- Speedway.



STATS AT A GLANCE

Total nights booked across Caravan Park accommodation



87.12% of the FY - Caravan Cabins Occupied

★★★★★
Google

Caravan Park Rating 4.9 stars



Streetlights

3,032

Gym entries



174 Gym Memberships



2,040km²
Land Area

9,000Ha
Bushland



132 Dog registrations

15 Cat registrations



20 DOT theory tests completed



496 Total amount of private dwellings



961 Total Population

54 Median age

208 Families with children



1,403 Facebook followers



216 Facebook posts

23,500 people reached through Facebook posts



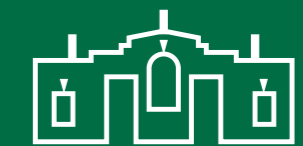
354 Instagram followers



34 Community car hires



24 Community Bus hires



82 Community Building bookings

105 Shire Hall Bookings

OUR COMMUNITY

961 Estimated population 2024

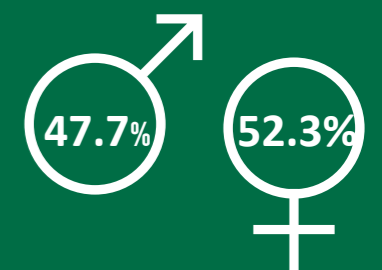
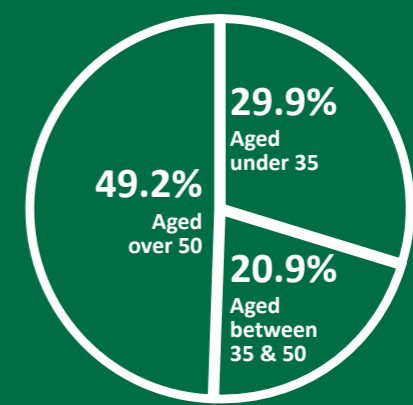
1,000 Population forecast 2036

311 Employed

7.7% Aboriginal or Torres Strait Islander

9.6% Born overseas

6.8% Speak a language other than English



54 Median Age

GOVERNANCE



DEMOCRATIC GOVERNANCE

The definition of governance can vary based on the context to which it is being applied.

The role of governance within the Shire of Quairading is to act as a guiding hand in accordance with our Charter of Values.

Governance provides support and advice where necessary to Members of Council, as well as internal and external stakeholders to ensure maximum value is provided to the Shire through sound, orderly, decision making and project implementation.

When required, governance also assists with compliance with legislative requirements. Good governance results in:

- Strong organisational culture
- Sustainability and growth
- Organisational and departmental accountability
- Improved communications
- Robust working relationships
- Reduced risk exposures
- Increased funding potential
- Enhanced reputation
- Delivery of efficient and effective services to the Shire.

The Shire of Quairading Council consists of elected local members who act as representatives of the Shire and the community's interests. The Quairading Shire Council has seven (7) Councillors positions, one of them vacant as a result of Councillor Peter Smith resigning from Council in May 2024. The Shire of Quairading holds elections every two (2) years to re-elect half of the available positions. Each position once elected is held for four (4) years. The positions of President and Deputy President are elected internally by Councillors through a secret ballot.

2023 ORDINARY LOCAL GOVERNMENT ELECTIONS

In October 2023, Local Governments around the State conducted their Ordinary Elections for Council.

The recent reforms to the Local Government Act, specifically to the electoral process, had a marked affect not only on the size of the Quairading Shire Council but also on the election itself. With new legislation in place, the Quairading Shire Council voluntarily reduced its size from eight Councillors to seven.

For this election, Council opted to task the Electoral Commission with conducting a postal election. Historically, this method of election invites significantly more voter participation and increased representation of the district's community than in-person elections. Under the guidance of Returning Officer Mrs Helen Fraser, an equal number of nominations as vacancies was received. All Councillors were elected unopposed.

We said "Goodbye" and "Thank you" to Cr Ej Cheang, who, after serving the Quairading community for two years on Council, chose not to re-nominate. In Cr Renee Faltyn, we welcomed a new face onto the Shire Council, who has already been able to provide great insight and her own perspective to the Council debate.

We would like to acknowledge the outstanding contribution by former Cr Peter Smith as Shire President from 2021-2023. Thank you for your dedicated service and leadership, and generous support and contribution to our community.

Following the swearing-in of Councillors in late October, Cr Jo Haythornthwaite and Cr Trevor Stacey were elected Shire President and Deputy Shire President, respectively, by their fellow Councillors.

The next ordinary Local Government Elections will be held in October 2025 at which time three 4-year term positions will become vacant.

COUNCIL

OUR COUNCIL – ELECTED MEMBERS



Shire President:
Cr Jo Haythornthwaite

0448 237 088

crhaythornthwaite@quairading.wa.gov.au

Term ends: October 2025



Deputy Shire President:
Cr Trevor Stacey

0429 969 420

crstacey@quairading.wa.gov.au

Term ends: October 2027



Cr Jo Hayes

0428 466 219

crhayes@quairading.wa.gov.au

Term ends: October 2025



Cr Becky Cowcill

0429 454 217

crcowcill@quairading.wa.gov.au

Term ends: October 2027



Cr Jonathan Hippisley

0894878814

crhippislej@quairading.wa.gov.au

Term ends: October 2025



Vacancy

Term ends: October 2027



Cr Renee Faltyn

0437 803 432

crfaltyn@quairading.wa.gov.au

Term ends: October 2027



THE ROLE OF COUNCIL

The role of the President and Councillors is to consider matters that apply to the local community and make decisions on behalf of the community in regards to those matters. This includes the making of local laws, improvement projects, funding for local clubs/committees and businesses, together with the strategic management of the Shire.

It is the role of the President to:

- Preside at meetings according to the relevant legislation
- Provide leadership and direction to the Quairading community
- Conduct both civic and ceremonial duties on behalf of the Shire of Quairading
- Act as the voice of the Shire of Quairading
- Engage with the CEO on matters affecting the Shire and the execution of the Shire's functions.

Under section 5.34 of the *Local Government Act (1995)* WA the Deputy President is permitted to perform the functions of the President when authorised to do so.

The role of Council Members is to:

- Represent the interests of the community
- Provide leadership and direction to the Quairading community
- Engage in conversation with the community and Council
- Participate in Council Meetings and decision-making processes.

COUNCIL MEETINGS

The Shire holds Ordinary Council Meetings generally every last Thursday of the month in the afternoon in Chambers, at the Shire of Quairading Administration Office. The President presides over these meetings which are attended by the Councillors, the CEO and the business unit Executive Managers. Reports are presented to Council on matters requiring consideration inclusive of information and advice to assist with decision making. Members of the

community are welcome to attend meetings and engage Council during question time. Council meetings, inclusive of question time are recorded in the Council Minutes, which are later published on the Shire's website to the extent permitted by law.

Special Ordinary Council meetings are held as required and are called when matters require consideration before the next Ordinary Council Meeting is due to take place. Procedure and protocol remain the same as Ordinary Council Meetings

COUNCIL MEMBERS

Member	Elected	Expiry of term
Cr Jo Haythornthwaite – President	2015	18/10/2025
Cr Trevor Stacey – Deputy President	2017	16/10/2027
Cr Jo Hayes	2021	18/10/2025
Cr Becky Cowcill	2019	16/10/2027
Cr Jonathan Hippiisley	2019*	18/10/2025
Cr Renee Faltyn	2023	16/10/2027
Cr Peter Smith	2017	16/10/2027**

* Previously on Council between 2005 and 2011

** Resigned April 2024

AUDIT AND RISK COMMITTEE ATTENDANCE

Name	Audit, Risk and Committee Meetings		Special Audit, Risk and Committee Meetings	
	Held during term of office	Attended during term of office	Held during term of office	Attended during term of office
Cr Jo Haythornthwaite – President	4	3	1	1
Cr Trevor Stacey – Deputy President	4	4	1	1
Cr Jo Hayes	4	3	1	1
Cr Becky Cowcill	4	2	1	1
Cr Jonathan Hippiisley	4	4	1	1
Cr Renee Faltyn	3	3	1	1
Cr Peter Smith	4	3	1	1

	Ordinary Council Meetings		Special Ordinary Council Meetings		Annual Electors Meeting		Concept Forum Meetings		Total	
	Held during term of office	Attended during term of office	Held during term of office	Attended during term of office	Held during term of office	Attended during term of office	Held during term of office	Attended during term of office	Held during term of office	Attended during term of office
Cr Jo Haythornthwaite – President	11	9	5	5	1	1	11	9	22	19
Cr Trevor Stacey – Deputy President	11	11	5	5	1	1	11	11	22	22
Cr Jo Hayes	11	10	5	5	1	1	11	10	22	20
Cr Becky Cowcill	11	11	5	5	1	0	11	11	22	19
Cr Jonathan Hippiisley	11	11	5	5	1	1	11	11	22	22
Cr Renae Faltyn		6		3	1	1	11	6	22	14
Cr Peter Smith		7		4	1	1	11	7	22	16

REVIEW OF LOCAL LAWS – GOVERNANCE

Under the *Local Government Act 1995 (Act)* and as part of its legislative functions. Council is able to make and review local laws as a way of providing good governance to the community, and reflecting current community standards.

Local laws made by Local Governments cover such issues as the activities permitted on public land, animal management, and use of Local Government facilities.

In accordance with section 3.16 of the *Local Government Act 1995*, local laws are required to be reviewed within an eight-year period after their commencement to determine if they should remain unchanged, repealed, or amended.

The Shire did not make or review any Local Laws in 2023-24.

ELECTED MEMBER REMUNERATION

The remuneration, fees, allowances, or expenses provided to Elected Members are determined by the Salaries and Allowances Tribunal (SAT) in accordance with section 7B of the *Salaries and Allowances Act 1975 (SAA)*, according to Band Classification for local governments in Western Australia. The Shire of Quairading is classified as a Band 4 local government.

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.

Allowances and Fees Paid by the Shire of Quairading to Councillors for the Financial Year are outlined below.

Description	2023-24 Actual (\$)
President's Allowance	\$1,100
President's Meeting Attendance Fees	\$4,956
Elected Members' Meeting Attendance Fees	\$19,090
Total	\$25,146

Council Member remuneration is published in the Shire's Annual Financial Statements.

ELECTED MEMBER DEMOGRAPHICS

Country of Birth	
Australia	6
England	1
Councillors that identify as Aboriginal or Torres Strait islander	0
English as first language	7

Age Range 30 June 2021		Elected Members
Aged between	18-24 years	-
	25-34 years	-
	35-44 years	-
	45-54 years	1
	55-64 years	4
	over 64 years	2



		Cr Cowcill	Cr Faltyn	Cr Hayes	Cr Haythornthwaite	Cr Hippiisley	Cr Smith	Cr Stacey
Ordinary Council Meetings	Held	11	8	11	11	11	9	11
	Attended	11	6	10	9	11	7	11
Special Council Meetings	Held	5	3	5	5	5	5	5
	Attended	5	3	5	5	5	4	5
Annual Electors Meeting	Held	1	1	1	1	1	1	1
	Attended	0	1	1	1	1	1	1
Total		16	10	16	15	17	12	17



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/my-council/committee-meetings/about-council/ under "Compliance Registers".

COUNCILLOR RESIGNATION

In May 2023, after serving on the Quairading Shire Council for 6 years, two of them as Shire President, Cr Peter Smith resigned from his position as Councillor with immediate effect. Councillors and Executive took the opportunity in July, at afternoon tea following their Ordinary Council Meeting, to celebrate Cr Smith's contribution and service to the community of Quairading, especially his pivotal involvement in the recruitment of our current General Practitioner, Dr Jack Yap.

Cr Smith's resignation left a vacancy on Council, which Council is obliged to fill via an Extraordinary Election.

CITIZENSHIP CEREMONY

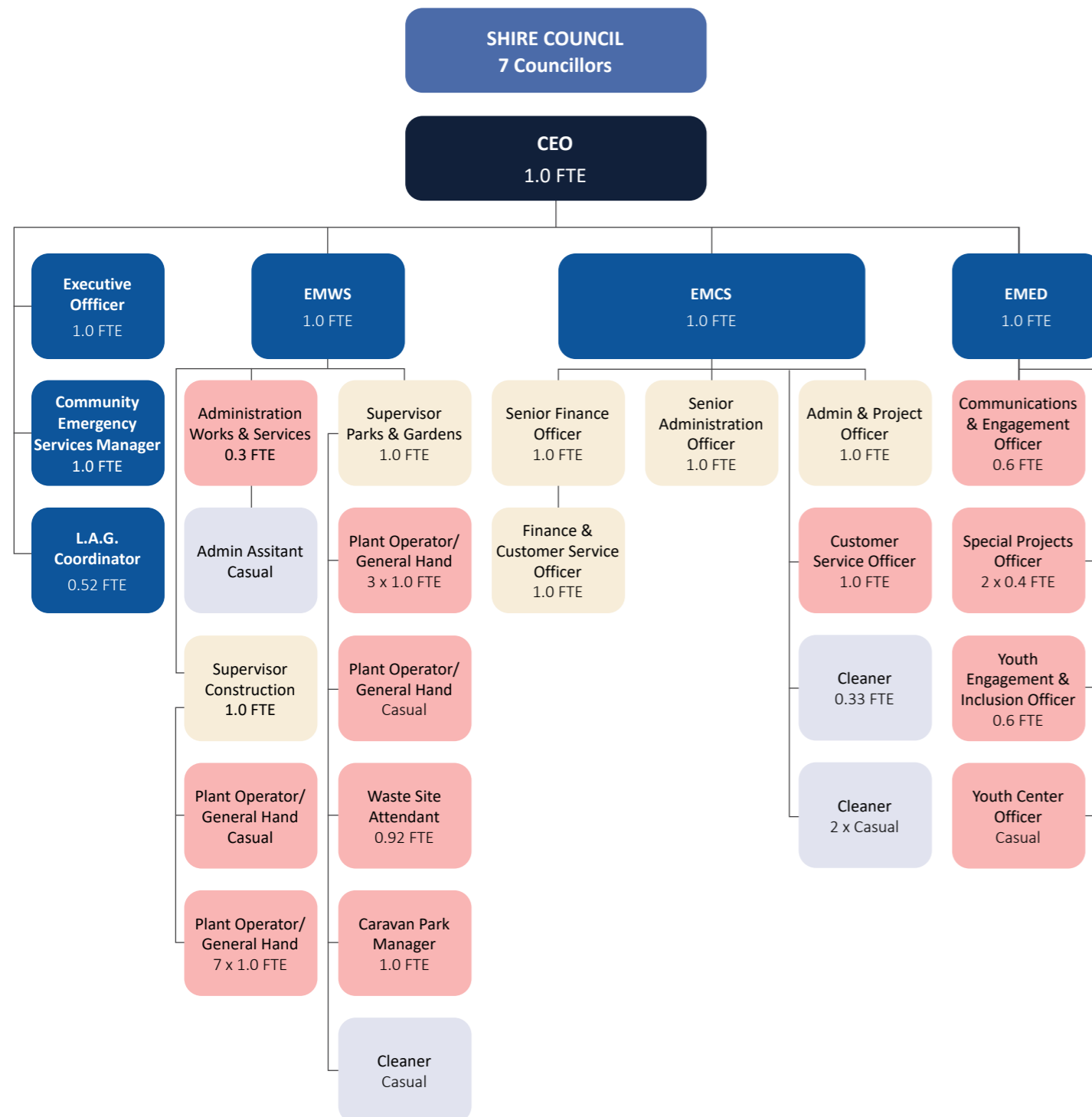
Our only Citizenship Ceremony for the 2023-24 financial year was held on Tuesday, 2 April 2024 for Mr Winston Garrett, who was already a well-established resident of the Quairading community. The CEO welcomed all present and gave the Acknowledgement of Country before introducing the Shire President as the Presiding Officer for the Ceremony. Mr Garrett was accompanied by many of his family and friends and was particularly pleased that the Ceremony could be arranged to accommodate his parents attending, who were visiting from New Zealand.

Though short, the Ceremony went off without a hitch and there was much applause and cheering when the Shire President congratulated Mr Garrett on his attaining the Australian Citizenship.

Catering was provided by the Bruce Rock Café and was much appreciated by all. All in all, a successful event.

OUR ORGANISATION

ORGANISATION STRUCTURE



EXECUTIVE MANAGEMENT TEAM

Chief Executive Officer
– **Natalie Ness (November 2023 – current)**

Natalie is responsible for the overall management of the Shire’s administration. This includes providing advice to Council, ensuring Council decisions are implemented, and overseeing the daily management of operations.

Natalie has over 15 years of senior management and leadership experience in Local, State and Federal Government, Resource Industry and Aviation, delivering positive change to communities across Western Australia. Natalie has extensive experience leading Council operations across governance, infrastructure, economic development, community development, and public affairs.

Executive Manager Corporate Services
– **Tricia Brown (2022 – current)**

Tricia oversees the finance, governance, IT and human resources teams. Finance incorporates accounts, rates, revenue, payroll, strategic financial planning, and asset accountancy. Governance is responsible for compliance with local, state and national laws, procurement management, legal advice and records management. IT is responsible for strategic reviews, IT management and support. Environmental health, ranger services and town planning all fall within the Corporate Services portfolio.

Tricia comes to the Shire of Quairading with over 10 years’ experience in local government and has experience across strategy and policy.

Executive Manager Works and Services
– **Sarah Caporn (October 2023 – current)**

Sarah oversees the Shire’s capital works program and asset management programs such as roads and drainage. The parks and gardens, waste management, property management and caravan park teams also fall under the Works and Services portfolio.

Sarah has been with the Shire of Quairading since 2019. With substantial experience in project planning governance and project management, Sarah drives the Shire’s delivery of key strategic infrastructure projects.

Executive Manager Economic Development
– **Jen Green (July 2024 – current)**

Jen oversees economic development, tourism, corporate communications, strategic community projects, community development and youth development. The team is responsible for community engagement, grants, events, arts and culture delivery and the Youth Centre.

Jen has been with the Shire of Quairading since 2010. With a background in environmental science, communications, community development, economic development and project management, Jen has worked in local government for 12 years.

COUNCIL STAFF

On behalf of Council, the CEO employs a number of specialist and multi-skilled staff across the departments including administration, governance, finance, human resources, planning, customer service, construction and maintenance, parks, grounds and gardens, economic development, communications, community development, youth development, emergency management, ranger services, community services and health.

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.

EMPLOYEE REMUNERATION

Regulation 19B of Local Government (Administration) Regulations 1996 requires disclosure of the number of employees within the Shire of Quairading entitled to an annual salary of \$130,000 or more and the number of those employees entitled to an annual salary that falls within each band of \$10,000 over \$130,000.

Employee Remuneration – Salary Range	Number of Employees
130,000 – 139,999	1
140,000 – 149,000	-
150,000 – 159,000	1
TOTAL	2

CEO remuneration*

* Cash and non-cash benefits

\$205,752

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. Shire Officers were able to engage the services of Mr Simon McCormick from Australians Together, to facilitate a workshop in two sessions on the 13th of May 2024, entitled 'Building Cultural Awareness in the Workplace'. From a place of understanding and reconciliation, and within an historical context, the workshop aimed to teach the history of Aboriginal displacement and the stolen generation, as well as the far-reaching impact of generational trauma. Staff were asked the question "What is your culture and what does it mean to you?", to emphasise the importance of respecting everyone's culture in the workplace.

The Reconciliation Action Plan Advisory 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 local 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 during NAIDOC Week.

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 2024

Employment Profile by Business Unit	Full Time		Part Time		Casual	
	M	F	M	F	M	F
Community & Strategic Projects	-	1	1	1	1	-
Community Emergency Services	1	-	-	-	-	-
Corporate Services	-	4	1	-	-	4
Works & Services	12	2	-	1	2	-
Office of the CEO	-	2	-	-	-	-
Total	13	9	2	2	3	4

CORPORATE GOVERNANCE

LOCAL GOVERNMENT AMENDMENT ACT 2023

What has changed?

- From the 1st of July 2023, when Council votes on a motion during a Council meeting, the minutes published for the meeting must now reflect the number of votes cast for and against the motion, as well as individual votes of each Council Member for each motion
- From the 19th of May 2023, the number of signatures required to call a special electors' meeting has increased from 100 to 300
- From the 1st of January 2024, Council can now resolve to pay an allowance to independent committee members in accordance with the Salaries and Allowances Tribunal determination. There is currently no independent member sitting on Council's only management committee, the Audit & Risk Committee.

AUDIT AND RISK MANAGEMENT

To ensure that the Shire embraces a culture of continuous improvement, the Shire undertakes two audits annually. The purpose of the audits are to identify and improve on any actual or perceived weaknesses of the Shire's internal processes. External auditors are engaged to ensure that there is an objective third party providing oversight and advice to the Shire. The result of this approach builds a more resilient and efficient organisation to provide greater benefits to the community. Audits conducted on a biannual basis (September 2023 and March 2024) with recommendations reported through to the Shire's Audit and Risk Committee.

State Government legislation also provides for an oversight of the Shire's operational excellence via the Local Government (Audit) Regulations 1996 (WA). The Regulations provide that each Local Government is to complete and submit a Compliance Audit Return (CAR) to the Department of Local Government, Sport, and Cultural Industries on an annual basis. The CAR (2023) reviewed practices from 1 January 2023 to 31 December 2023 and was considered to have a satisfactory compliance standard on submission.

These findings were reviewed and endorsed by the Shire's Audit and Risk Committee at its Special Committee Meeting on 19th March 2024. The CAR was later adopted by Council on 28th March 2024.

In addition to audit, the Shire developed and implemented a robust Risk Management Framework (RMF) and Risk Management Matrix which was presented to Council in March 2023. The RMF was developed in accordance with the International Standard for Risk Management (AS/NZ ISO 31000:2018). The purpose of the RMF is to assist the Shire in integrating consistent, effective risk management practices, processes, and principles across the organisation as a whole.

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 interest 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

The Shire of Quairading reports on Section 10 of the *Freedom of Information Act 1992*. The Shire reviews its Information Statement once every year and any amendments are reported to the Information Commissioner as practicable. In addition, the Freedom of Information Annual Statistical Return collects information on the number and nature of applications made under the *Freedom of Information Act 1992*. In the FY2023-24 the Shire of Quairading has received none.

RECORDS KEEPING

The Shire manages its corporate records in accordance with the *State Records Act 2000 (WA)*. The Shire's Record Keeping Plan was approved by the State Records Commission on the 7th August 2020, and subsequently amended by Council in May 2022. A review of the Record Keeping Plan must be submitted to the Commissioner by 7th August 2025, with proposed amendments to The Plan able to be submitted up to one year after the review is due.

Records are a core resource for the Shire and good record keeping practices are critical to the Shire's efficiency and accountability to the community and its stakeholders.

The Shire of Quairading continues to focus on good record keeping practices and is looking to implement a new Electronic Document Management System, Policy and Procedure in the new financial year, as part of the Shire's commitment to sustainability.

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.

OFFICIAL CONDUCT REPORT

The *Local Government Act 1995* requires the Shire to report on any number of official conduct complaints recorded under Section 5.121 during a financial year.

Nil complaints were received in accordance with Section 5.121 for the 2023-24 financial year.

FINANCIAL MANAGEMENT REGULATIONS

In accordance with 19BE Local Government Financial Management Regulations the following capital grant subsidies and contributions were for replacing and renewing assets.

Capital Grant Program	2023-2024	2022-2023	2021-2022
WSFN Funding	\$316,926	\$0	\$100,915
LRCI Funding	\$0	\$196,674	\$105,389
Regional Road Group	\$368,043	\$614,429	\$149,279
Roads to Recovery	\$713,060	\$0	\$198,882
	\$1,398,029	\$811,103	\$554,465

DISABILITY, ACTION, 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:

People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority

The Shire has commenced the Master Plan of the Quairading Sports, Recreation & Cultural Precinct, which includes a new sports facility, community gym, multi-use function area, two multi-purpose netball/basketball courts, and four tennis courts. During the Master Plan process there was careful consideration

to ensure accessibility, engagement, and safety for all users. This will foster a supportive environment for physical activity and social interaction.

The completion of an inclusive community park, Kwirradig Koort, involved multiple steps and considerations to cater for the needs of people with disabilities. The Shire has created a park and playground that is welcoming and accessible to everyone, regardless of their abilities, building on the inclusive amenity of the town.

The construction of a new carpark that services the Town Hall, Shire Administration building and Works Depot has been completed. The design includes designated ACROD bays to meet the needs of people with disabilities in terms of quantity and location.

The construction of a new footpath including:

- McLennan St, to Southern Terminus
- Cubbine St from Murphy St to Early Learning Centre at QDHS
- Installation of a pram ramp at the Town Hall Precinct.

An undercover signed disabled access parking bay has been designated at the rear of the Quairading Medical Practice that enters a large Nursing Bay area at the rear of the property to better meet the needs of people with disability.

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

All Shire of Quairading surveys and advertising material is supplied in print and online, plus alternative format is available for all promotional material if requested.

The Shire is committed to ensuring that the community has access to Shire forms, surveys and newsletters for people of all ages and abilities, including people with disability, their facilities and/or the carers. All Shire advertising is included in several media forms.

The Shire developed a new website in 2023/24. The new website focused on inclusivity and people with disabilities, and involved a comprehensive approach to design, functionality, and content to ensure it was accessible, user-friendly, and informative.

People with disability receive the same level and quality of service from the staff of the relevant public authority

There is no difference in the level and quality of service provided between people with a disability and people without a disability and the Shire is continually adapting to ensure that this remains the case. The Shire has a link on its website which outlines the Disability Access and Inclusion Plan 2022-2026, and this links back to the Shire of Quairading Strategic Community Plan 2021-2031.

People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority

Over the past year the Shire of Quairading held numerous local town events, NAIDOC Week, Town Christmas Party, Australia Day Event, Children Week's events and Youth Centre Events. The events were held in locations where disabled access was possible to enable people with a disability to have the opportunity to access the same events as other people.

Invitations were sent out in a variety of different formats including online and print, to suit all sectors of the community.

The Shire of Quairading facilitated the employment of a new General Practitioner for the Quairading Medical Practice. After a rigorous recruitment process, Council employed the highly qualified and experienced Dr Jack Yap. His presence not only reduces the burden of travel for medical care but also fosters a stronger sense of community cohesion and well-being.

People with disability have the same opportunities as other people to make complaints to the relevant public authority

Ensuring grievance mechanisms are accessible for people with disabilities is crucial for fostering an inclusive environment and upholding the rights.

There is no difference in the level and quality of service provided to people with a disability and people without a disability and the Shire is continually adapting to ensure that this remains the case.

The new website enables complaints and feedback to be received easier via the Shire and it has improved the accessibility for people with a disability.

People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority

The Shire of Quairading's engagement strategies consider the ways in which all people are encouraged and supported to engage with or participate in information and decision-making process of the Shire.

In July 2023, the Shire released its annual Community Perception Survey which gained feedback on infrastructure, facilities, public open spaces, and maintenance questions, designed for the community to report back to Council on the priorities for Shire projects over the next few years.

By the Shire actively engaging with people with disabilities and incorporating their feedback into decision-making processes, the Shire can create a more inclusive, equitable and supportive community for all residents.

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.

YEAR IN REVIEW

WHAT WE USED OUR RATES FOR

Every year the Shire develops an Annual Budget which estimates how much it will cost to deliver services over the year.

The Shire's 2023-2024 budget continues us on a journey to a stronger, more connected and technologically progressive community. This new direction positions us well for a high-level strategic approach to delivering quality assets and infrastructure, increasing investment into our Shire, and attracting residents and visitors to our community.

The Shire estimated that it would cost \$4.7 million to deliver services and invest in building and maintenance of Shire assets over the 12 months to the end of June 2024.

Just like a household, the Shire needs to generate income so it can fund these expenses and bills. The Shire's primary source of income is rates charged on properties within the Shire boundary.

Over the 2023-24 year the Shire collected \$2.4 million in rates. This enabled us to deliver the activities that are outlined in this Annual Report.

Below is an outline of the areas where the income of the Annual Budget is typically spent:

\$1,839,526	Roads
\$1,217,948	Other Infrastructure
\$1,030,405	Plant & Equipment
\$645,045	Land & Buildings
\$35,000	Furniture & Equipment



THE BIG-TICKET ITEMS FOR THE 2023-24 FINANCIAL YEAR INCLUDED:



The new Kwirradung Koort Community Playground completed in September 2023



Supporting operations of the Quairading Medical Practice



Launch of a new Shire of Quairading interactive website with significantly increased functionality including the ability to book and pay services online



Improvements to townsite drainage, particularly through McLennan Street and the Wood Street Reserve.



A continued investment into the safety of our community with engagement of the Bushfire Mitigation Co-ordinator



Continued investment in our road infrastructure with proposed major works on the Quairading-Corrigin Road, Dangin Mears and Old Beverley West Roads

FINANCIAL PERFORMANCE SUMMARY

Over the 2023-24 financial year it cost the Shire of Quairading \$4.7 million to fund its operations and continue delivery services to the community.

Council's focus is to:

- Continue to provide the current, or an improved level of service
- Maintain current infrastructure
- Continue to invest in the future of our community.

The Shire is subject to the same economic influences as our ratepayers and residents. The cost of living increases on our ratepayers and residents, at almost 6% inflation, has had the same impacts on the Shire.

All of the goods and services providers have passed on this increase to the Shire, as an absolute minimum. In some cases, the cost increases have been significantly higher than inflation. The rate of inflation is the driver of the 2023/2024 rate increase, to allow the Shire to deliver on the services and amenities expected by our community.

To fund its operations, the Shire generated revenue of more than \$4.7 million. More than 58% of revenue was derived from rates on properties within the Shire boundary. Residential, commercial, industrial and rural rates contribute 30% to the cost of delivering all essential services.

Funding for budget comes predominantly from the following sources:

- Rates income
- Waste service charges
- Statutory charges
- Commercial and contractual charges
- Grants and contributions.

The State Government provided more than \$125,000 funding for construction of the proposed Quairading Sports, Recreation and Cultural Precinct – Stage 1 and the transfer of Crown Land Reserve Lot 501 Suburban Road for the development of a Quairading Aged Residential Independent Living Unit project.



MAJOR PROJECTS

In September 2023 the Shire adopted a refreshed Long-Term Financial Plan. The Plan sets out how the Shire intends to allocate funding to achieve the vision set out in the Strategic Community Plan.

A key focus of our efforts is to lift liveability of Quairading, and that requires investment in infrastructure. The Long-Term Financial Plan subsequently included a commitment to invest \$37 million in capital investment into capital works projects over the 10-year life of the plan.

The 2023-24 financial year was the first year of the refreshed Long-Term Financial Plan, and the Shire has followed through on its commitment to invest in infrastructure. More than \$4.2 was invested into community projects that support improved public amenity, therefore enhancing the liveability of our town.

Our key investments over the year included:

Project	2023-2024 Investment
Road Renewals, Upgrades & Resheeting	\$1,839,526
Plant & Equipment	\$1,030,405
Sports Precinct – Stage One	\$393,347
Town Hall Carpark Construction	\$359,693
Kwirradig Koort Community Park	\$320,000
Pool Plant Room – Pumps Upgrade	\$50,000
Cemetery Upgrade & Digitisation	\$28,613
Caravan Park Ablution Upgrade	\$20,245
Quairading Museum Upgrades	\$15,000

COMMUNITY EVENTS

AUSTRALIA DAY 2024

We welcomed over 200 people to the Quairading Town Hall to celebrate Australia Day on 26th January 2024. The event was sponsored generously by the National Australia Day Council.

Each year, as part of our Australia Day celebration, the Shire of Quairading celebrates the achievements of outstanding members of our community. These individuals demonstrate extraordinary service every day within our community so often invisible to most of us.

The event concluded with the presentation of eight Community Achievement Awards and the prestigious Citizen of the Year Award.

The Shire received four very strong nominations for the 2024 Citizen of the Year Award including Tom and Letty Mills, Jill Hayes, Tarnya Fraser and George Jason.

Congratulations to Tom & Letty Mills on winning the Citizen of the Year Award!

Tom & Letty were nominated in recognition of over 10 years of active service as volunteers with the Quairading Tourist and Tidy Towns Committee, development and implementation of numerous local historical projects and initiatives, ongoing maintenance to the Quairading Railway Museum, design, manufacture and implementation of the Stacey Lamb Train Wagon Gazebo, together with active involvement in numerous community organizations and sporting clubs.

Community Achievement Awards were awarded to:

- Gene Stone
- George Jason
- Lachlan Dann
- Melanie Grage
- Sandra Bracher
- Quairading Curtain Raisers
- Quairading Community Resource Centre Staff and Committee
- Quairading Tourist and Tidy Towns Committee.



KWIRRADING KOORT GRAND OPENING

On Friday 15th of September 2023 we celebrated the Official Opening of Kwirradling Koort with a jubilant celebration of community spirit.

Local leaders praised the collaborative effort that brought Kwirradling Koort to life, emphasizing its role as a cornerstone of unity and fun in the community.

Our new community park was generously funded by Lotterywest, the Federal Government's Local Roads and Community Infrastructure (LRCI) Program, the Shire of Quairading and Quairading Rural Youth.

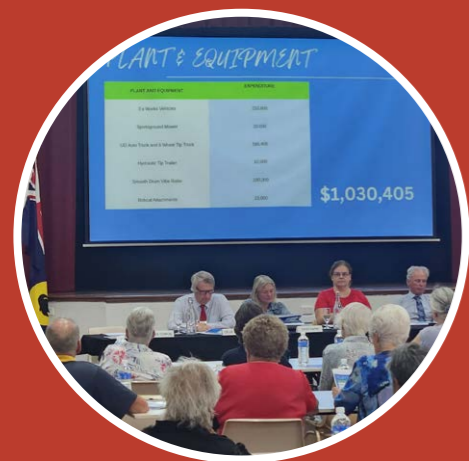
Thank you also to Rick Wilson and Darren West MLC for making the trip to Quairading to help our Shire President Peter Smith cut the ribbon and officially open Kwirradling Koort to the community.



COMMUNITY FORUM & ANNUAL ELECTOR'S MEETING

The Shire of Quairading's Annual Elector's Meeting, held in February 2023, was a resounding success, marked by productive discussions and community engagement. The primary agenda item, the adoption of the 2022-23 Annual Report, was completed smoothly, reflecting the Shire's financial health and achievements over the past year.

In addition, the inaugural Community Forum was a notable highlight, providing a valuable platform for the Executive Management Team to present the upcoming budget and offer updates on ongoing projects. The session was well-attended and facilitated meaningful dialogue between residents and officials, enhancing transparency and fostering a collaborative spirit. Overall, the event underscored the Shire's commitment to effective governance and community involvement, setting a positive tone for future initiatives.



NAIDOC WEEK 'FOR OUR ELDERS' LUNCHEON

The Shire of Quairading hosted an Elder's luncheon down at the Town Hall where we had lunch for our Elders and community members. We also had our NAIDOC Awards where we had several different awards for our Aboriginal people in the community.



Quairading NAIDOC Week

Female Elder of the Year

Margaret Collard

For an outstanding achievement in the field of community service.

Female Elder of the Year

Muriel Collard

For an outstanding achievement in the field of community service.

Male Elder of the Year

Murray Yarran

For an outstanding achievement in the field of community service.

Person of the Year Female

Cynthia Yarran

For an outstanding achievement of excellence with your work enriching the Quairading community.

Person of the Year Male

Lachlan Dann

For running next door to Kerry and Terry's house to wake them up, when their house was on fire. You're a hero in the community.

Youth Person of the Year

Shoniqua Bennell

For an outstanding contribution building a better future for the Quairading community.

Sportsperson of the Year

Abbey Hayden

For an outstanding contribution and demonstrating excellence in the field of sport.

Artist of the Year

Charlie Colbung

For an outstanding contribution and demonstrating creative excellence.

PREPARING TO RESPOND – RED CROSS TRAINING

The recent visit by the Red Cross to Quairading was a significant event for the Shire, School, and broader community, focusing on enhancing preparedness for emergencies. The Red Cross conducted comprehensive training sessions aimed at equipping participants with the skills needed to effectively respond to various emergencies and manage evacuation centres.

The Executive Management Team received specialized training to ensure they are well-prepared for leading and coordinating response efforts. The sessions were highly informative and interactive, providing valuable knowledge on emergency protocols and evacuation procedures. This initiative has strengthened the community's readiness and resilience, highlighting the Shire's proactive approach to safeguarding its residents in times of crisis.

OLD STATE SCHOOL SITE OPENING

We officially opened the Old State School Site on Thursday, 20th July, 2024 with a ceremony dedicated to the memory of John Kickett and his tireless campaign for the rights of his children to be educated.

The heritage listed building unfortunately burnt down in 2016 but is now replaced with a place of remembrance and history. The site is a space for the whole community to enjoy with interpretive signage, a memorial plaque, seating and a garden, creating a space to sit and reflect.

The ceremony, hosted by our Shire President Peter Smith, included a very informative presentation from the Quairading District High School 5/6 class on the history of John Kickett. The class won the National Museum of Australia, Digital Classroom Award for the presentation in 2022.

Thank you to all who attended including descendants of the Kickett family, past and present students and teachers and members of the community.



SIKH MEMORIAL PLAQUE UNVEILING

Quairading welcomed over 150 members of the Sikh community on the 25th of November for a historic plaque unveiling.

Funded by Sikh Association of Western Australia and supported by the Shire of Quairading, a plaque depicting the Wheatbelt Sikh history has been installed at the Old Quairading Railway Station.

The Sikhs arrived in Australia in the late 19th century, primarily serving as cameleers or traders. Many led camel trains, serving as the backbone of the heavy haulage industry in remote areas, including the Goldfields region, Rabbit-Proof Fence, and various country towns. These camel trains were crucial in supporting mining projects and connecting isolated regions.

The unveiling of the plaque serves as a poignant reminder of the pivotal role of the Sikhs in facilitating trade and infrastructure development in remote and challenging terrains within the Wheatbelt region.

Following the unveiling, a delicious and festive vegetarian lunch was held at the Quairading Town Hall.

Council would like to express their thanks to the Sikh community for hosting this momentous occasion.

RECONCILIATION WEEK LUNCH

On 30th May 2024, the Shire of Quairading hosted a meaningful Reconciliation Week lunch that brought together residents, local leaders, and community members in a shared celebration of Australia's First Nations cultures and histories.

The lunch was not only a vibrant showcase of cultural appreciation but also a significant step towards strengthening community bonds and promoting ongoing reconciliation efforts within the Shire.



YOUTH EVENTS

CHILDREN'S WEEK – PICNIC IN THE PARK

On 25th October 2023, the Shire of Quairading hosted a delightful 'Picnic in the Park' event at the Kwirradung Koort Community Playground to celebrate Children's Week. The event, funded by the Meerilinga Children and Community Foundation, was a vibrant and engaging day for local families.

Highlights included an Old MacDonald's Farm petting zoo, where children enjoyed interacting with friendly animals, and a face painting station that added a splash of color and creativity. The festivities were complemented by a delicious lunch provided for all attendees. The event was a resounding success, creating memorable experiences for children and fostering a sense of community spirit.

SCHOOL HOLIDAY MOVIE MATINEE

The Quairading Community Resource Centre hosted a charming community movie event, sponsored by the Shire of Quairading. The gathering saw a lively group of children enjoying a double feature, with screenings of Clifford the Big Red Dog and Sonic the Hedgehog 2.

The event was organized with a focus on health, offering a selection of nutritious snacks for the young attendees. The successful event underscored the Shire's commitment to creating enriching and enjoyable activities for children and fostering a sense of community.



COMMUNITY MOVIE NIGHT

A community movie night was held on the 24th of April 2023 at the Quairading Town Oval, featuring a large outdoor screen showcasing the family-friendly films My Spy and Dolittle. Attendees enjoyed a festive atmosphere under the stars, with Flavourtown Catering providing a complimentary hamburger dinner that was a crowd-pleaser.

The evening was further enhanced by an array of popcorn and drinks, ensuring that everyone had their favourite movie snacks on hand. The event was a great success, drawing a lively crowd and offering a delightful, relaxed evening of entertainment for the community.

QUAIRADING SKATEPARK COMMUNITY DESIGN WORKSHOP

We welcomed Mat and Tim from Skate Sculpture to present to a group of enthusiastic families for our first skate park workshop.

Workshop participants had the opportunity to have their say and put forward their ideas and designs on their ideal skate park space.

The results produced from this consultation will form the basis of a concept design and drawing which we can then use to investigate external funding. A second workshop to present this concept will be held later in the year.

It's imperative that major projects such as these start with community consultation, to ensure that it aligns with the wishes and requirements of our community.

COMMUNITY CHRISTMAS PARTY

On 1st December, 2023, the Shire of Quairading's Community Christmas Party at Kwirradling Koort was a festive and vibrant event, despite the hot afternoon. Families enjoyed a range of activities, including the Old MacDonald's petting zoo, which delighted children with close encounters with friendly animals, while the Quairading Vintage Club's Little Louis Train offered nostalgic rides.

Attendees savoured delicious food from Flavourtown Catering and indulged in creamy soft serve from the Creamy Cow Ice-cream Van. A free sausage sizzle rounded out the offerings, making for a well-rounded and enjoyable celebration that captured the holiday spirit and strengthened community connections.



YOUTH CENTRE

The Quairading Youth Centre continued to be a vibrant and inclusive space for the community. Open twice a week during the school term, on Mondays and Wednesdays from 3:00 to 4:30 pm, the Centre offered a variety of engaging activities.

February featured an energetic pool party and disco at the local pool, complete with music, pool floats, volleyball, and a free BBQ with juice boxes. The Centre also hosted cook days where youth participants chose their preferred recipes, and crafted papier-mâché Easter egg baskets, culminating in an Easter egg hunt at the end of Term 1.

In mid-March, local artist Charlie Colbung painted a mural of black cockatoos on the Centre's exterior wall, while the surrounding BBQ area was decorated with Noongar Six Seasons themes, involving the youth in the creative process.

During school holidays, Nyoongar Sports provided a successful sports program for children aged 7 to 17, attracting 15-24 participants per session. These activities highlight the Centre's commitment to providing enriching and free recreational opportunities for the Quairading community.

The Youth Centre offers numerous benefits for local children and the community as a whole. For our children, it serves as a safe and constructive space to go after school, offering a range of recreational and educational activities that keep them engaged and away from potentially negative influences. This access helps to bridge gaps in resources and opportunities that may exist in smaller communities.

It also fosters social skills, teamwork, and personal development, contributing to healthier, more well-rounded youth. For the community, the centre strengthens local bonds by creating a central gathering place that promotes inclusivity and supports family wellbeing. Additionally, it can alleviate pressure on parents by providing a reliable, supervised environment for their children. Overall, the Youth Centre plays a crucial role in enhancing the quality of life in regional towns by offering valuable support and opportunities for growth.

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

The Shire of Quairading is committed to sharing information and supporting an ongoing conversation with our community and stakeholders. This includes asking for feedback when we have big decisions to make.

We ensure that people’s comments, concerns and opinions are captured and shared in the most appropriate way throughout the organisation to inform our understanding of community wants and needs.

Over 2023-24 the Shire undertook a range of communication and marketing activities to make it easier for people to find information about the Shire’s work and key decisions.

These activities included:

- Introducing a monthly “President’s Message and Shire Update” in the Banksia Bulletin, which provides information on Shire-related decisions and activities directly to the local community
- Reached over 19,000 people through 180 posts on our social media pages
- Implementation of a new and improved branded Shire of Quairading website, making it easier for the community to navigate and seek relevant information
- Partnering with business and community organisations to help spread news and information through their third-party channels and noticeboards.

In addition to the proactive media releases and community notices, the Shire also responded to on average five media requests each month. This work ensured journalists had accurate information as they worked to cover areas of interest to their readers.

During the year the Shire initiated a range of opportunities for the community to share feedback on our plans or upcoming decisions. Consultations of engagement initiated during 2023-2024 included:

- Development of the Quairading Sports, Recreation and Cultural Precinct
- Town Hall Community Forum held together with the Annual General Elector’s Meeting
- Development of the Quairading Skate Park
- Development of the Aged Residential Independent Living Unit project
- Road Maintenance and Renewal program
- Development of the Reconciliation Action Plan and Terms of Reference
- 2023 Community Perception Survey
- Development of the Disability, Access, and Inclusion Plan
- 2-year desk-top review of the Shire’s Strategic Community Plan 2021-2031.



COUNCILLOR COMMUNITY ENGAGEMENT

As members of the community our Councillors also participate on local Committees. Please refer to the table below for details on each Elected Members involvement.

Committee/Meeting Group	Responsible Organisation	Membership 2023-24	Proxy 2023-24
Bushfire Advisory Committee (BFAC)	Shire of Quairading	Cr Jo Haythornthwaite Cr Trevor Stacey	No Proxies
Local Emergency Management Committee (LEMC)	Shire of Quairading	Cr Jo Haythornthwaite Cr Trevor Stacey	No Proxies
Reconciliation Action Plan Advisory Group (RAP)	Shire of Quairading	Cr Jo Haythornthwaite	Cr Trevor Stacey
Medical Executive Advisory Committee	Shire of Quairading	Cr Jo Haythornthwaite Cr Jonathan Hippisley	Cr Peter Smith
Central Country Zone	WA Local Government Association	Cr Jo Haythornthwaite Cr Trevor Stacey	Cr Jonathan Hippisley Cr Jo Hayes
Sports & Recreation Precinct Working Group	Shire of Quairading	Cr Becky Cowcill Cr Renee Faltyn	No Proxies
Roe Tourism Association	Roe Tourism Association	Cr Jo Haythornthwaite	Cr Renee Faltyn
Roe Sub Regional Road Group	State Advisory Committee	Cr Trevor Stacey	Cr Becky Cowcill
Quairading Frail & Aged Lodge Committee	Shire of Quairading	Cr Jo Hayes	No Proxy
Quairading Tourist and Tidy Town Committee	Quairading Tourist and Tidy Town Committee	Cr Jo Hayes	No Proxy
Quairading Local Health Advisory Group	Shire of Quairading	Cr Jonathan Hippisley	Cr Jo Hayes
Avon South Local Action Group	Department of Primary Industries and Regional Development	Cr Trevor Stacey	Cr Renee Faltyn

WORKS AND SERVICES

CAPITAL WORKS

- Kwirradig Koort Community Park is completed and opened to the public.
- Old School Site is also finished and officially opened to the public.
- A fire water tank was installed at the intersection of Dangin Mears and Old Beverley Roads.
- Significant Culvert Replacement, Dangin Mears Rd (WSFN Funded)
- Drainage project in McLennan St through the Wood St Reserve.

CONSTRUCTION & MAINTENANCE UPDATE

- Regional Road Group – 2km of reconstruction on the Quairading-Corrigin Road (SLK 18.83-20.83, near Horsley Rd) and resealing that same road between SLK 4.30-6.23
- Three gravel resheeting projects – Old Beverley Road West (SLK 18.47 – 19.22), Stockpool (SLK 0.00 - 2.86) and Badjaling North Roads (SLK 2.66 – 6.66).
- Drainage upgrades for Punch Road (concrete pipes replaced with a culvert barrel), Old Beverley Road West (concrete pipe replaced with culvert barrel and new culvert installed at SLK 19.05).
- Completion of an all-weather access road into The Groves from Ashton St. This includes fire mitigation clearing to 4m wide and a gravel overlay from main road to access gate.
- Installation of a new asphalt carpark between the Town Hall, Administration Office and Works Depot including line marking, bollards and wheel stops.

GROUNDS & GARDENS UPDATE

- Main focus of the team for the year was installing the community park. Whole team days were allocated to preliminary earthworks, assisting with installation of play equipment, construction of take-off mount for flying fox, installing the trampoline, landscaping and turf planting, bringing in all the softfall play surfaces and commissioning the park for its official opening.
- Significant upgrades were completed to Balkuling School and Toapin Weir Pump Room to allow access to visitors and prolong their interest in the community.
- Town Clock was sent away for a major service including rebuilding the internal mechanisms.

- Carport installed at Arthur Kelley Village (Shire still needs to install compacted surface underneath).
- Upgraded lamps to Netball/Basketball courts.
- Staff continue to work hard to maintain all existing venues and assets around townsite including sportsground, main street precinct, cemetery, doctors surgery & residence, CRC, pool precinct, caravan park, layover bay, Arthur Kelly Village and Parker House (upgrade delivered in early 2024/25) among many others.



COUNCIL PROPERTIES UPDATE

- Upgrades to landscaping at 7 Edwards Way and Daycare Centre
- New screen doors for Town Hall kitchen access, 28 Reid St and 8 Dall St
- New carpet throughout the Shire’s Administration Office were all completed this year.
- New flooring commenced in the Doctor’s Residence during 2022/23 was extended into the bedrooms during this time.
- The Master Key system was extended through the Depot, Administration Office, Waste Site and exterior Gardens padlocks.
- Pegs were renewed to the Cuneata Rise subdivision and Light Industrial Area Stage 2 Lots. While they were in Quairading, they also extended plots at the Quairading Cemetery and undertook a baseline survey for the proposed Skate Park site.

WASTE SITE UPDATE

- Two staff now manage the waste site with a weekend junior providing support to the main Waste Attendant. This has improved how the site looks as well as processing the Containers for Change Refund Point.
- Additional skip bins have been purchased and painted bays have been installed to clearly mark waste categories in the Drop Zone.
- A bulk waste collection in Quairading and Dangin was reinstated with a general waste pick up in May and green waste in August.
- Improved signage in and around the site.
- Our Containers for Change Refund Point processed 489,117 units for the year, increasing by more than 26,000 units from 2022/23.

CARAVAN PARK UPDATE

Total nights stayed	5399
Estimated revenue 23/24	\$204,864

- Occupancy rates at both the Cabins and Single Rooms remains strong. Although not one for the photo album, a major upgrade for the park this year was to the sewage pit with the problematic and continuously broken electronic probe finally being replaced by manual floats to engage the macerating pumps to push the waste from the centralised Ablution Block / Camp Kitchen pit to meet the deep sewer line in McLennan St. After Pump 2 being blocked for over 18 months, both pumps are back to being fully operational.

WORKPLACE HEALTH & SAFETY UPDATE

- LGIS continues to provide the Shire with an excellent Regional Risk Coordinator service with their officer visiting our Shire monthly. The EMWS and RRC work together on these days to address or progress what is needed (examples include asbestos handling procedures, worksite inspections, booking or delivering training, safety officer tasks, WHS Committee meetings)
- Test and Tag equipment has been purchased and three staff are qualified to undertake this task across the Shire venues.
- Fire Equipment inspections and First Aid Kit refreshment occurs each 6 months.
- Tool Box meetings are held monthly to address any repairs, WHS issues as well as staff updates to capital works programme.
- Items for further consideration are a Fitness for Work policy, use of mobile phones while at work and ongoing regular online video training.

TRAINING MATRIX PROGRESS

- Both Supervisors completed Health & Safety Representative training as well as Project Management training. Our Supervisor of Construction also completed training with the Australian Institute of Management for 3-days as an Experienced Supervisor.
- Plant Operators/General Hands completed training in HC licence upgrades, traffic control, chemical handling, chain saw and pole saw operation and bush fire awareness.
- Supervisor of Grounds and Gardens and Waste Attendant attended training in the removal and handling of non-friable asbestos.
- EMWS attended 5-day programme from Australian Flexible Pavements Association at Main Roads WA.

PLANT UPGRADES

- Major purchase this year was two new 6-wheel Tip Trucks, a Fuso and a UD.
- Pallet forks, an angled broom and a trenching attachment were purchased for the Bobcat skidsteer.

EMERGENCY MANAGEMENT

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 *Bushfires 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. We have held multiple community engagement sessions, and campaigns.

The Shire is responsible for issuing Harvest, Vehicle Movement and Combustible Engines Ban during High Fire Danger periods, this is done through the Shire's Fire Control Officers, Chief Fire Control Officer and Community Emergency Services Manager.

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 conduct 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. This Year we have conducted mitigation work at the Cemetery, Toapin Weir, and some key locations in town.



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 are 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.

The Shire of Quairading has 125 Bushfire Brigade Members, 12 Fire Control Officers, 5 Bushfire Brigades and 6 Bushfire Trucks. They have a combined responsibility for protecting 2,018 square kilometres of land and approx. 961 people from Bushfire and Fire Incidents inside the Gazetted Fire District.

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, farm response and Fire Control Officers, this is in line with DFES and WALGA recommendations and requirements.

In the last 2 years we have trained over 50 Members in the Bushfire Safety Awareness Course. We have also been able to upskill our Fire Control Officers and Brigade Members by training them in Structural Firefighting, Pump Operations, Fire Control Officer Training and for the first time, training 7 Members up to be Ground Controllers, a vital role when using Water Bombers at an Incident.

Members have also undertaken Crew Leader and Advanced Bushfire Courses to upskill and future proof our Brigade Leadership Model.

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

This year the Local Emergency Management Committee completed a training exercise, involving all key stakeholder, where we exercise the Local Emergency Management Arrangements to establish an evacuation centre and manage an incident involving road closures.

Response:

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

In the last 2 years, Quairading Bushfire Brigades have responded to 82 incidents, this is one of the busiest periods they have experienced.

The Shire of Quairading Bushfire Brigades also responded to incidents in neighbouring Shires, some of note being the Waroona Fires, Bruce Rock and Corrigin Fires.

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:

As the Community Emergency Services Manager, I would like to express my appreciation for our local volunteers as well as the Shire for all the work that they do. The majority of the Shire's Emergency Services are run by volunteers, this includes Fire and Rescue, Bushfire Brigades and St John Ambulance, these Members give up their own time, day or night, to protect the community of Quairading and surrounds. Without our local volunteers we would be without these essential services, so thank you.

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 service, please contact the Community Emergency Services Manager for more details in how you can help your community.

Ben Davies

Community Emergency Services Manager

COMMUNITY & STRATEGIC PROJECTS

QUAIRADING MEDICAL PRACTICE TRANSITION

Council endorsed a move from a Shire managed facility to a Doctor managed facility in January 2024.

From a community perspective, the shift to a Doctor-run practice translates to increased access to specialized care, expanded service offerings, and shorter wait times. Additionally, the newfound flexibility and agility of a Doctor-run practice allows for swift adaptation to evolving healthcare trends and patient needs.

Transitioning a Shire-run Medical Practice to a Doctor-run establishment heralds a significant shift in healthcare delivery, unlocking a myriad of benefits for both the medical professionals and the community they serve.

By placing Quairading Medical Practice under the direct stewardship of the Doctor, this transition streamlines decision-making processes and fosters a greater sense of autonomy and accountability.

CUNEATA RISE LAND SALE

The recent Cuneata Rise land sale has proven to be a resounding success, marking a significant milestone for the community. With a bold initiative aimed at revitalizing unused residential blocks that had languished on the market for over a decade, the Shire of Quairading offered twelve plots at an enticing price of \$10,000 each exclusively to local residents. This strategic move not only aimed to stimulate local property ownership but also to foster community growth and investment in the area.

The innovative pricing strategy coupled with the commitment to prioritize local buyers yielded impressive results. Ten out of the twelve available blocks were swiftly purchased by eager residents, showcasing a strong local interest and confidence in the future development prospects of Cuneata Rise.



SPORTS, RECREATION & CULTURAL PRECINCT

The Shire of Quairading is embarking on a three-stage redevelopment project aimed at revitalizing our community's Sport, Recreation and Cultural Precinct.

Recognizing the vital role that sports, recreation, and cultural facilities play in fostering community cohesion, promoting health and wellbeing, and stimulating economic growth, our comprehensive strategy outlines a phased approach to modernizing and enhancing our sports, recreation and cultural infrastructure to suit a growing community.

Stage 1: Construction of two new multi-purpose netball and basketball courts, seating and shade structure. Design, construction and installation of a new multi-sport electronic scoreboard.

Stage 2: Construction of sports recreation and cultural pavilion, providing for the co-location of football, cricket, netball, hockey and tennis clubs, together with a community gym and multi-purpose community function area.

Stage 3: Construction of four new tennis courts.

Over the last 12 months, a dedicated Working Group, consisting of members from all major sporting clubs (Football, Netball, Hockey, Tennis, Cricket) have been working closely with Carabiner Architects, to develop a custom concept plan, creating a vibrant, inclusive, and state-of-the-art Sports, Recreation and Cultural Precinct for the whole community. The Precinct is envisioned as a versatile hub that will not only cater to various sports activities but also serve as a recreational and social gathering place for residents of all ages, including seniors.

The Shire has forged strategic partnerships with CBH, Telstra, and the AFL to advance the development of the Precinct.

Officers are currently in the midst of preparing a meticulous funding application for the Federal Regional Partnerships and Precincts Program, aiming to secure crucial financial support for the development of the Precinct. Anticipation is high as they await the outcome of their State Community Sport and Recreation Facilities Fund (CSRFF) application, which is pivotal for completing Stage 1 of the project.

With community engagement and strategic planning at the forefront, the Shire is poised to enhance local infrastructure, fostering a vibrant hub that promotes wellness, cultural diversity, and community cohesion for years to come.

AGED RESIDENTIAL INDEPENDENT LIVING UNITS

Aged residential facilities in regional areas play a vital role in supporting the health, well-being, and quality of life of elderly residents, as well as their families and communities. Quairading has identified aged residential independent living as a priority in our community, and it continues to be a strategic priority for Council.

Recently, Lot 501 Suburban Road, has been approved by the Cook Government to be transferred to the Shire to enable a proposed development of more aged residential independent living units in Quairading.

The 8,000 square meter site is conveniently located next to the district hospital and is now earmarked for 13 purpose-built independent living units with capacity to support approximately 25 residents. The proposed development will give this cohort the option to age-in-place close to family and familiar surrounds. Council will continue to provide updates to the Quairading community as this exciting project develops.



MY HOME PPP

The My Home project is a collaboration between the Shire of Quairading and My Home Australasia Limited (“My Home”) working together to provide low-cost housing for people who are homeless or at risk of homelessness.

The aim of this project is to pursue the Shire’s vision to strengthen social engagement and community support as a practical expressions of our vision for the 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 setting.

The Shire will support “My Home” in its endeavours to:

- Bring public sector, private sector and community together to provide an efficient, low-cost housing option for the most disadvantaged people in our community
- Provide flexible, efficient, and cost-effective housing solutions for disadvantaged people
- Provide opportunity for long-term housing to enable a person experiencing homelessness to re-engage with the community and become self-sufficient
- Demonstrate the importance of good design and sustainable practices for low-income affordable housing
- Enable better access to Housing First support services by virtue of a fixed address.

Council has endorsed the provision of Shire-owned vacant land at 3 and 5 Growden Street, Quairading to the project. Each Lot is 1,366m² and can house three, three-bedroom, 1-bathroom dwellings, together with an ancillary dwelling similar to a granny flat, for a total of eight new houses.

The Shire will retain ownership of the homes after practical completion for a period not less than forty years during which time the homes are to be used exclusively for housing for people who are homeless or at risk of becoming homeless.

The Shire will enter into a Property Management Agreement with a registered Community Housing Provider for the management of the properties and the tenants, including repairs, maintenance and collection of rents.

LIGHT INDUSTRIAL AREA

– STAGE 2

In 2020, the then Council decided to develop six Light Industrial Area Lots on Winmar Road, Quairading. Council knew at the time that this would be a long-term investment in Quairading to ensure the future sustainability of the Shire. In December 2022 the first two Lots of the Light Industrial Area were sold.

In December 2023, Council endorsed Shire Officers to proceed with the development of Stage 2 of the Light Industrial Area, for the purposes of connecting utilities to the proposed two rear Lots to meet the WA Planning Commission Planning Application. The Stage 2 subdivision has seen the creation of an additional two Lots, with the fifth Lot remaining as a Reserve for Recreation to be maintained as an information area, toilet block and potential truck parking area.

The connection of the utilities is expected to be completed by December 2024 and then the Lots will be advertised for sale.

BABY SWIM PROGRAM

Our Baby Swim Program is now in its 5th year thanks to continued sponsorship from Royal Life Saving Society WA.

35 children aged between 3 months and 5 years participated in the program during January-March 2024, which is provided free of charge and held at the Quairading Swimming Pool.

The lessons teach vital swim and survive skills which are so important to children living in rural areas, where access to swimming lessons usually requires travel and expense.

By instilling critically important swim and survive skills early on, children develop confidence and competence in navigating water, building resilience in our children, who are far more likely to encounter an un-fenced body of water than their city cousins.

Beyond safety, learning swim and survive skills fosters physical fitness, social interaction and promotes their overall well-being.

TOURISM

Despite a modest tourism budget, the Shire of Quairading remains committed to promoting our unique attractions and experiences through targeted advertising in key publications, such as WA Caravan & Camping and Australia's Golden Outback productions. These magazines effectively reach our target audience of travellers seeking authentic rural experiences, helping to increase awareness of our offerings and draw visitors to our beautiful region.

As active members of the Roe Tourism Association, formed in 1998, we collaborate with eight neighbouring shires as part of the 'Pathways to Wave Rock' initiative. This partnership enables us to pool resources and promote our collective tourism assets, enhancing the visitor experience across our region.

Quairading's largest accommodation venue, the Quairading Caravan Park, features well-equipped 2-bedroom self-contained cabins, single-person cabins, and grassed powered sites, complemented by a full camp kitchen. With a 5-star rating from visitors, our caravan park remains a popular destination for caravan clubs and travellers seeking comfort and community in a picturesque setting.

Overall, we continue to focus on enhancing our tourism offerings and fostering collaboration within the region to attract more visitors and support our local economy. By highlighting our unique features and leveraging our partnerships, we aim to position Quairading as a must-visit destination for those exploring the beauty of rural Western Australia.



STRATEGIC PLANNING



The Shire of Quairading Strategic Community Plan 2021-2031 (The Plan) includes a goal for our community to honour our people and our cultural heritage – ensuring wellbeing, diversity, creativity and strong civic leadership and dialogue are a fundamental characteristic of Quairading.

The Plan 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.



OUR COMMUNITY

The outcomes we expect to see through this theme are:

- Work collaboratively with local and regional service providers to engage the community as active citizens
- Provide social and cultural activities for all members of the community
- Advocate for the provision of quality health services, health facilities and programs in the Shire
- Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience
- Support emergency services planning, risk mitigation, response, and recovery.

Our achievements:

- School term and holiday programs for youth through our Youth Centre
- Sport, Recreation & Cultural Precinct Master Plan and Concept Design completed. Partnerships and funding sourced to progress the project
- CCTV Cameras installed in multiple locations around town
- Land transfer from the State Government for the development of potential Aged Residential Independent Living Units on Suburban Road
- Introduction of bulk rubbish collections for residents.

Our challenges:

- **Aquatic Facilities:** the refurbishment of the pool was not completed to a high standard with many issues starting to show. These include crossing of piping and plumbing lines, and placement of the balance tank. Council will need to begin consideration of the financial implications to replace major components such as pumps, as they reach their 10-year design life.
- **Liveability:** liveability challenges common to regional locations continue to have a significant impact on the Quairading community, including health and safety and general wellbeing. Access to affordable housing, childcare, health and social services and education facilities has flow-on effects for members of the community.
- **External Funding:** there is increased competition for State and Federal Government and other external funding. This impacts on the Shire's ability to attract the necessary funds required to invest in critical infrastructure and other initiatives.

The year ahead:

- During 2024-25 a major pump replacement is planned at the Quairading Memorial Swimming Pool. Upgrades from the faulty computer-managed touchscreen switching system to a series of manual taps and valves is planned.
- Over the 2024-25 year the Shire will review its Community Engagement Strategy to improve opportunities for meaningful engagement.
- The Reconciliation Action Plan 2024-2027 will be adopted, and implementation commenced.
- A new Youth Development Plan 2025-2028 will be adopted, and implementation commenced, in addition to the commencement of a Public Health Plan due in late 2026.
- A 5-year review of the Strategic Community Plan 2021-2031 will commence in early 2025 and be adopted, and implementation commenced prior to the end of the 2024-25 financial year.



OUR BUILT ENVIRONMENT

The Shire of Quairading Strategic Community Plan 2021-2031 includes a goal to provide sustainable and resilient infrastructure and built form.

Progress in this area includes:

- Improved perception of safety, cleanliness, and functionality of built form
- Increased provision of sustainable and resilient built form
- Greater community member participation in urban renewal projects
- Increased cultural narratives being expressed in public art and wayfinding signage.

Our achievements:

CAPITAL WORKS

- 2km of reconstruction on Quairading – Corrigin Rd
- Reseal of 22/23 reconstruction on Quairading – Corrigin Rd
- Total replacement of collapsed culvert on Dangin Mears Rd

- Gravel Resheeting – 2.5km of Badjaling North Rd, 2.5km Stockpool Rd, 2km Old Beverley West Rd.
- Improvements to drainage and road surface on Old Beverley West Rd, through Dulbellin Nature Reserve
- Swapping out pipes for culvert boxes on Punch Road, Minchin Road and Squiers Roads
- Upgrade Town Hall carpark – 3000m² of asphalt, includes line marking
- Drainage improvements through Wood St Reserve and McLennan St in townsite
- Upgrades to Cemetery and Waste Sites
- Main street centre footpath renewed & Jennaberring Road scheduled next.

MAINTENANCE WORKS

- Maintenance Grading – 80% of roads completed in Winter 2023, aiming for 100% in 2024
- Seal Repairs – potholes and patching
- Rural Road Spraying and vegetation mulching
- Street Trees – townsite and rural roads
- Property Access Crossovers – install new and replace as needed, townsite and rural.

Our challenges

- **Population growth:** Quairading continues to face challenges around attracting and retaining people who enable the economy to function effectively, and drive growth and prosperity for all. The Shire is focussed on tackling challenges to liveability including access to housing and childcare, while investing in public amenities that support making Quairading a great place to live.
- **Competition:** given the finite employee pool, competition for workers is strong among businesses operating in or wanting to establish in Quairading and surrounding Wheatbelt towns. This results in key services that contribute to liveability suffering as people choose to move into higher-paying roles.
- **Housing:** the availability of affordable housing continues to impact on our economy. Businesses struggle to attract people to reside in Quairading due to unaffordable housing.

The year ahead

- The Shire will progress the development of Stage 1 of the new Quairading Sports, Recreation and Cultural Precinct, with the commencement of development of 2 multi-purpose netball and basketball courts and installation of a combined football and cricket electronic scoreboard during 2024-25.
- The Shire has submitted a Federal Government funding application for \$11.9million to fund Stage 2 and 3 of the Quairading Sports, Recreation and Cultural Precinct, including a new community building and multi-located sports facility, together with the town's gym and relocation of the Quairading Tennis Club with the installation of 4 new tennis courts.
- The Shire is undertaking the second stage of community consultation in 2024-25 to inform the development of a skatepark for the local community, improving overall town amenity.
- The Shire will continue to investigate funding streams available in 2024-25 to improve footpath connectivity along Jennaberring Road from Parker House to the centre of town, assisting with the safety of our ageing population.



OUR NATURAL ENVIRONMENT

The Shire of Quairading Strategic Community Plan 2021-2031 includes a goal to treasure and protect our natural environment.

Progress in this area includes:

- Increased protection and conservation of our natural environments, habitats, and biodiversity
- Increased environmental initiatives being developed and led by local young people
- Increased satisfaction with attractiveness of the urban landscape.

Our challenges

- **Waste Facility:** Work, Health & Safety Matters are constantly front of mind at the Waste Site. The Shire's precluding of the public from the main waste cells is a major priority in 2024-25, as well as how to meet State Government Zero-Waste targets in coming years.
- **Local Tree Canopy:** there are plenty of trees on the outskirts of town giving Quairading borders a beautiful nature reserve, however the trees we have in town itself are not thriving – particularly along the road verges.
- **The Groves:** The Groves project continues to be a challenge in finding successful funding streams to commence the Project to preserve and protect the now Heritage listed site for our local Noongar community.

Our achievements

- New directional signage to Nookaminnie Rock Nature Reserve
- New trail markers for the walk trails and new signage featuring the Rowlie Mellor story
- Beautifying the east end of Quairading and scheduling maintenance of streetscapes and tree trimming throughout town
- Installation of Quairading's first public electric vehicle charging station.

The year ahead

- Fencing and the development of a drop zone are planned in 2024-2025 for the Waste Facility site.
- The Shire is planning a large planting of trees in 2024-25 along the old railway line from Ashton Street to Loudon Street to develop a natural and amazing green corridor through the centre of town, to give Quairading a point of difference to neighbouring Wheatbelt towns.
- The Shire and the newly formed Groves Working Group will apply for two State Government funding streams in late 2024 to commence the development of this much anticipated preservation project for the local Noongar community.



OUR ECONOMY

The Shire of Quairading Strategic Community Plan 2021-2031 sets a goal for building prosperity for all - enabling sustained and diversified economic and employment growth.

Our economy is dominated by the agricultural industry with more than two thirds of our output coming from the agricultural sector.

To support our community now and into the future, we need to progress in areas that will help achieve:

- Greater investment that is crucial to support existing economic output
- Increased collaboration across business, industry, and stakeholders
- Growth in local and regional education and training opportunities
- Increased and diversified local employment opportunities
- Local business growth, attraction, and retention opportunities
- Greater awareness of business opportunities in Quairading
- Greater availability of housing stock and serviced land
- Completion of key community infrastructure projects.

Our achievements:

- Successful implementation of the Cuneata Rise Land Sale \$10k campaign to sell 10 residential blocks to residents
- Joint venture with My Home 'PPP' to build smaller accommodation options on 3 & 5 Growden Street
- Investigation into funding streams for short term workers accommodation with an Avon Street motel development
- Completion of Kwirradling Koort Community Park
- Completion of the Stacey Lamb Wagon Train Gazebo, Sikh Memorial and Old School Site Memorial
- Community and Business Grant Funding to see main street improvements – Museum, Library, The Makers Keep
- Development and sale of Stage 1 Industrial Area Lots and Council endorsement to connect utilities to Stage 2 Lots
- Project development with Synergy for a Battery Energy Storage System (BESS) in Quairading
- Quairading Medical Practice has changed from Shire owned and managed to Shire owned/ Doctor managed model for improved primary health care and sustainability of the Medical Practice
- Installation of new light pole Christmas decorations in the main street
- Completion of a brand-new Shire website.



OUR ECONOMY

Our challenges

- **Population growth:** Quairading continues to face challenges around attracting and retaining people who enable the economy to function effectively, and drive growth and prosperity for all. The Shire is focussed on tackling challenges to liveability including access to housing and childcare, while investing in public amenities that support making Quairading a great place to live.
- **Competition:** given the finite employee pool, competition for workers is strong among businesses operating in or wanting to establish in Quairading and surrounding Wheatbelt towns. This results in key services that contribute to liveability suffering as people choose to move into higher-paying roles.
- **Housing:** the availability of affordable housing continues to impact on our economy. Businesses struggle to attract people to reside in Quairading due to unaffordable housing.

The year ahead

- The Shire will progress the development of two additional studio cabins in the Quairading Caravan Park.
- The Shire continues to work alongside industry and business to progress Service Worker Housing projects and low socio-economic housing projects in 2024-25 with the goal of adding close to 20 new homes into the Quairading housing market.
- The Shire continues to develop the Cuneata Rise land area following a successful land sale in March 2024, with the goal of adding 12 new homes into the Quairading residential housing market.
- The Shire will become an Associate Member of Central Eastern Aged Care Alliance (CEACA) in July 2024 and continues to work on securing State and Federal funding streams to develop 13 Aged Residential Independent Living Units on Lot 501 Suburban Road, at the rear of the Quairading Hospital.
- The Shire continues to develop the Light Industrial Area – Stage 2 with the potential sale of 2 new Lots supporting the diversification of our economy, with the expansion into a building-cladding business.



OUR GOVERNANCE AND LEADERSHIP

The Shire of Quairading Strategic Community Plan 2021-2031 includes a goal to be united in our actions to connect, listen, support and advocate, thereby leveraging the potential of our people, places, and resources.

Progress under this theme includes:

- Greater brand recognition and reputation
- Increased visitation
- Increased community awareness and positive perception of the Shire of Quairading's transparency and accountability
- Achievement of industry benchmarks for financial and governance performance
- Improving customer service and customer satisfaction
- Increased utilisation of the Shire's assets and amenities.

Our achievements:

- Monthly Works Program update to Council at Ordinary Council Meetings
- Monthly Shire President update in the Banksia Bulletin
- Development of a Shire Communications Plan
- Regular meetings by Council with Ministers and key stakeholders to advocate on local issues.

A number of meetings were held with Ministers, State Politicians, State Government and key Regional Stakeholders during the year including:

- Hon Hannah Beazley MLA
- Hon Reece Whitby MLA
- Mr Rick Wilson MP
- Hon Darren West MLC
- Department of Local Government, Sport & Cultural Industries
- Water Corporation
- Main Roads
- Synergy
- Wheatbelt Development Commission
- Lotterywest.

Transparency

The Shire has increased its capacity to communicate Council processes and decisions with the Quairading community. Over 2023-24 all Ordinary Council Meetings were advertised through social media channels and the Banksia Bulletin with the President's monthly update utilised as a channel to raise awareness of the ability to attend Council Meetings.

Key decisions were proactively communicated through a range of channels, including social media, traditional media, the Shire website, and interview opportunities.

The Shire's website remains a popular source of information. Most people end up on the Shire's website through a search engine, while close to 40% visit the website after following a direct link, such as those posted on social media or direct mail.



OUR GOVERNANCE AND LEADERSHIP

Our challenges

- Community engagement: community engagement in Local Government, including decision-making, remains at low levels.
- Trust in Government: while Australians trust in Government remains at a high-level over a ten-year period, it dropped substantially from 2021 when COVID-19 drove an increase in trust. Research indicates that communities neither trust nor distrust Government.

The year ahead

- The Shire will continue with its plans to advocate for Quairading at State and Federal Government levels.
- The Community Perception Survey implemented in July 2024, will continue to enable the Shire to understand priority areas for the Shire and overall satisfaction.
- The two planned Community Forums to be held in October 2024 and February 2025 will continue to allow Council and Shire Officers to educate the community on planned projects and initiatives for 2024-25.



FINANCIAL STATEMENTS

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**SHIRE OF QUAIRADING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of 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 2024 and the financial position as at 30 June 2024.

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

Signed on the *28th* day of *November* November 2024



CEO

Natalie Ness
Name of CEO



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	2,640,665	2,642,443	2,492,164
Grants, subsidies and contributions	2(a)	2,455,183	437,716	3,020,047
Fees and charges	2(a)	675,445	616,835	617,221
Interest revenue	2(a)	222,726	118,855	159,378
Other revenue	2(a)	459,002	413,189	380,066
		6,453,021	4,229,038	6,668,876
Expenses				
Employee costs	2(b)	(2,264,757)	(2,269,697)	(2,120,531)
Materials and contracts		(2,391,227)	(2,175,621)	(1,840,484)
Utility charges		(309,394)	(268,450)	(276,548)
Depreciation		(3,415,918)	(3,152,353)	(3,088,512)
Finance costs		(10,929)	(13,248)	(13,096)
Insurance		(282,142)	(199,849)	(238,146)
Other expenditure	2(b)	(617,300)	(134,755)	(162,203)
		(9,291,667)	(8,213,973)	(7,739,520)
		(2,838,646)	(3,984,935)	(1,070,644)
Capital grants, subsidies and contributions	2(a)	1,940,991	2,273,038	1,655,806
Profit on asset disposals		6,909	42,582	24,899
Loss on asset disposals		(27,273)	(75,359)	(42,010)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	0	3,686
		1,922,308	2,240,261	1,642,381
Net result for the period		(916,338)	(1,744,674)	571,737
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	15,065,812
Total other comprehensive income for the period	16	0	0	15,065,812
Total comprehensive income/(loss) for the period		(916,338)	(1,744,674)	15,637,549

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



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

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,380,453	6,755,895
Trade and other receivables	5	493,168	582,590
Other financial assets	4(a)	659,897	0
Inventories	6	198,674	416,668
Other assets	7	785,995	867,160
TOTAL CURRENT ASSETS		8,518,187	8,622,313
NON-CURRENT ASSETS			
Trade and other receivables	5	35,573	35,506
Other financial assets	4(b)	83,171	81,490
Inventories	6	114,000	345,420
Property, plant and equipment	8	23,438,504	23,720,277
Infrastructure	9	99,655,219	100,177,609
Right-of-use assets	11(a)	33,094	23,588
TOTAL NON-CURRENT ASSETS		123,359,561	124,383,890
TOTAL ASSETS		131,877,748	133,006,203
CURRENT LIABILITIES			
Trade and other payables	12	1,400,057	1,283,060
Other liabilities	13	238,647	511,526
Lease liabilities	11(b)	11,047	20,898
Borrowings	14	67,898	66,106
Employee related provisions	15	176,085	184,697
TOTAL CURRENT LIABILITIES		1,893,734	2,066,287
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	20,646	0
Borrowings	14	209,720	277,617
Employee related provisions	15	35,582	27,895
TOTAL NON-CURRENT LIABILITIES		265,948	305,512
TOTAL LIABILITIES		2,159,682	2,371,799
NET ASSETS		129,718,066	130,634,404
EQUITY			
Retained surplus		41,964,120	42,898,658
Reserve accounts	28	4,111,639	4,093,439
Revaluation surplus	16	83,642,307	83,642,307
TOTAL EQUITY		129,718,066	130,634,404

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 2024**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		42,825,686	3,594,674	68,576,495	114,996,855
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
Balance as at 30 June 2023		42,898,658	4,093,439	83,642,307	130,634,404
Comprehensive income for the period					
Net result for the period		(916,338)	0	0	(916,338)
Total comprehensive income for the period		(916,338)	0	0	(916,338)
Transfers from reserve accounts	28	121,500	(121,500)	0	0
Transfers to reserve accounts	28	(139,700)	139,700	0	0
Balance as at 30 June 2024		41,964,120	4,111,639	83,642,307	129,718,066

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 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,613,702	2,440,951
Grants, subsidies and contributions		2,590,991	2,924,338
Fees and charges		675,727	617,708
Interest revenue		222,726	159,378
Goods and services tax received		549,274	338,522
Other revenue		459,002	380,066
		<u>7,111,422</u>	<u>6,860,963</u>
Payments			
Employee costs		(2,294,732)	(2,156,785)
Materials and contracts		(2,165,357)	(1,685,500)
Utility charges		(309,394)	(276,548)
Finance costs		(12,469)	(13,096)
Insurance paid		(282,142)	(238,146)
Goods and services tax paid		(532,958)	(405,962)
Other expenditure		(169,758)	(87,235)
		<u>(5,766,810)</u>	<u>(4,863,272)</u>
Net cash provided by operating activities		<u>1,344,612</u>	<u>1,997,691</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(505,162)	(335,644)
Payments for construction of infrastructure	9(a)	(2,238,999)	(2,720,137)
Capital grants, subsidies and contributions		1,636,778	1,658,184
Proceeds for financial assets at amortised cost		(659,897)	0
Proceeds from financial assets at amortised cost - self supporting loans		0	1,787
Proceeds from sale of property, plant & equipment		136,909	128,018
Net cash (used in) investing activities		<u>(1,630,371)</u>	<u>(1,267,792)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(66,105)	(66,151)
Payments for principal portion of lease liabilities	27(b)	(23,578)	(29,389)
Net cash (used in) financing activities		<u>(89,683)</u>	<u>(95,540)</u>
Net increase (decrease) in cash held		<u>(375,442)</u>	<u>634,359</u>
Cash at beginning of year		6,755,895	6,121,536
Cash and cash equivalents at the end of the year		<u><u>6,380,453</u></u>	<u><u>6,755,895</u></u>

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 2024

NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES			
Revenue from operating activities			
General rates	25	2,622,180	2,479,194
Rates excluding general rates	25	18,485	12,970
Grants, subsidies and contributions		2,455,183	3,020,047
Fees and charges		675,445	617,221
Interest revenue		222,726	159,378
Other revenue		459,002	380,066
Profit on asset disposals		6,909	24,899
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	1,681	3,686
		<u>6,461,611</u>	<u>6,697,461</u>
Expenditure from operating activities			
Employee costs		(2,264,757)	(2,120,531)
Materials and contracts		(2,391,227)	(1,840,484)
Utility charges		(309,394)	(276,548)
Depreciation		(3,415,918)	(3,088,512)
Finance costs		(10,929)	(13,096)
Insurance		(282,142)	(238,146)
Other expenditure		(617,300)	(162,203)
Loss on asset disposals		(27,273)	(42,010)
		<u>(9,318,940)</u>	<u>(7,781,530)</u>
Non cash amounts excluded from operating activities	26(a)	3,895,327	3,183,813
Amount attributable to operating activities		<u>1,037,998</u>	<u>2,099,744</u>
INVESTING ACTIVITIES			
Inflows from investing activities			
Capital grants, subsidies and contributions		1,940,991	1,655,806
Proceeds from disposal of assets		136,909	128,018
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	0	1,787
		<u>2,077,900</u>	<u>1,785,611</u>
Outflows from investing activities			
Right of use assets received - non cash	11(a)	(34,373)	0
Purchase of property, plant and equipment	8(a)	(505,162)	(335,644)
Purchase and construction of infrastructure	9(a)	(2,238,999)	(2,720,137)
		<u>(2,778,534)</u>	<u>(3,055,781)</u>
Non-cash amounts excluded from investing activities	26(b)	34,373	0
Amount attributable to investing activities		<u>(666,261)</u>	<u>(1,270,170)</u>
FINANCING ACTIVITIES			
Inflows from financing activities			
Proceeds from new leases - non cash	27(b)	34,373	0
Transfers from reserve accounts	28	121,500	351,900
		<u>155,873</u>	<u>351,900</u>
Outflows from financing activities			
Repayment of borrowings	27(a)	(66,105)	(66,151)
Payments for principal portion of lease liabilities	27(b)	(23,578)	(29,389)
Transfers to reserve accounts	28	(139,700)	(850,665)
		<u>(229,383)</u>	<u>(946,205)</u>
Non-cash amounts excluded from financing activities	26(c)	(34,373)	0
Amount attributable to financing activities		<u>(107,883)</u>	<u>(594,305)</u>
MOVEMENT IN SURPLUS OR DEFICIT			
Surplus or deficit at the start of the financial year	26(d)	2,315,053	2,079,784
Amount attributable to operating activities		1,037,998	2,099,744
Amount attributable to investing activities		(666,261)	(1,270,170)
Amount attributable to financing activities		(107,883)	(594,305)
Surplus or deficit after imposition of general rates	26(d)	<u>2,578,907</u>	<u>2,315,053</u>

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

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

1. BASIS OF PREPARATION

The financial report of the Shire of Quairading which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 24

The local government reporting entity

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

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

Initial application of accounting standards

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

- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	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	None	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 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,622,180	18,485	2,640,665
Grants, subsidies and contributions	137,268	0	0	2,317,915	2,455,183
Fees and charges	663,219	0	12,226	0	675,445
Interest revenue	0	0	32,800	189,926	222,726
Other revenue	80,648	0	0	378,354	459,002
Capital grants, subsidies and contributions	0	1,940,991	0	0	1,940,991
Total	881,135	1,940,991	2,667,206	2,904,680	8,394,012

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	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
Total	721,747	1,655,806	2,511,906	3,435,223	8,324,682

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	5	44
Interest on reserve account	163,975	118,253
Trade and other receivables overdue interest	32,800	17,865
Other interest revenue	25,946	23,216
	222,726	159,378

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$18,850.

Fees and charges relating to rates receivable
Charges on instalment plan

1,290	1,415
-------	-------

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$1,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	31,590	32,220
- Other services – grant acquittals	3,450	500
	35,040	32,720

Employee Costs

Employee benefit costs	1,969,045	1,826,405
Other employee costs	295,712	294,126
	2,264,757	2,120,531

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	10,929	13,096
	10,929	13,096

Other expenditure

Impairment losses on trade receivables	282	487
Write down of inventories to net realisable value	447,260	74,481
Sundry expenses	169,758	87,235
	617,300	162,203

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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	2,655,601	4,703,084
Term deposits	3,724,852	2,052,811
Total cash and cash equivalents	6,380,453	6,755,895
Held as		
- Unrestricted cash and cash equivalents	1,978,775	2,054,434
- Restricted cash and cash equivalents	17 4,401,678	4,701,461
	6,380,453	6,755,895

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	659,897	0
	659,897	0
Other financial assets at amortised cost		
Term deposits	659,897	0
	659,897	0
Held as		
- Unrestricted other financial assets at amortised cost	659,897	0
	659,897	0
(b) Non-current assets		
Financial assets at fair value through profit or loss	83,171	81,490
	83,171	81,490
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	81,490	77,804
Movement attributable to fair value increment	1,681	3,686
Units in Local Government House Trust - closing balance	83,171	81,490

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	279,317	247,385
Trade receivables	138,416	243,172
GST receivable	76,498	92,814
Allowance for credit losses of trade receivables	(1,063)	(781)
	<u>493,168</u>	<u>582,590</u>
Non-current		
Rates and statutory receivables	35,573	35,506
	<u>35,573</u>	<u>35,506</u>

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 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Contract assets	7 676,569	837,395	187,707
Allowance for credit losses of trade receivables	5 (1,063)	(781)	(294)
Total trade and other receivables from contracts with customers	<u>675,506</u>	<u>836,614</u>	<u>187,413</u>

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

**SHIRE OF QUAIRADING
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6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	8,674	10,828
Land held for resale		
Cost of acquisition	190,000	405,840
	198,674	416,668
Non-current		
Land held for resale		
Cost of acquisition	114,000	345,420
	114,000	345,420

The following movements in inventories occurred during the year:

Balance at beginning of year		762,088	880,254
Inventories expensed during the year		(125,173)	(127,944)
Write down of inventories to net realisable value	2(b)	(447,260)	(74,481)
Disposal of inventory		0	(50,000)
Additions to inventory		123,019	134,259
Balance at end of year		312,674	762,088

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

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FOR THE YEAR ENDED 30 JUNE 2024**

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Prepayments	63,741	7,435
Accrued income	45,685	22,330
Contract assets	676,569	837,395
	785,995	867,160

MATERIAL ACCOUNTING POLICIES

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.

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.

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Total Property					Plant and equipment		Total property, plant and equipment
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	
Balance at 1 July 2022	1,295,370	2,110,632	12,871,750	1,295,370	2,110,632	12,871,750	255,519	16,533,271	124,375	4,364,834	21,022,480
Additions	0	0	44,445	0	0	44,445	0	44,445	81,699	209,500	335,644
Disposals	0	0	(11,965)	0	0	(11,965)	0	(11,965)	(20,293)	(62,871)	(95,129)
Revaluation increments / (decrements) transferred to revaluation surplus	(94,499)	479,024	2,712,029	(94,499)	479,024	2,712,029	0	3,096,554	0	0	3,096,554
Depreciation	0	(25,863)	(256,490)	0	(25,863)	(256,490)	0	(282,353)	(34,930)	(340,203)	(657,486)
Transfers	255,519	0	0	255,519	0	0	(255,519)	0	0	18,214	18,214
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	150,851	4,189,474	23,720,277
Comprises:											
Gross balance amount at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	285,136	6,123,767	25,788,855
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0	0	(134,285)	(1,934,293)	(2,068,578)
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	1,456,390	2,563,793	15,359,769	0	19,379,952	150,851	4,189,474	23,720,277
Additions	0	0	91,803	0	0	91,803	11,203	103,006	35,442	366,714	505,162
Disposals	0	0	0	0	0	0	0	0	0	(157,273)	(157,273)
Depreciation	0	(36,097)	(308,514)	0	(36,097)	(308,514)	0	(344,611)	(41,134)	(364,472)	(750,217)
Transfers	0	0	86,000	0	0	86,000	0	86,000	17,503	17,052	120,555
Balance at 30 June 2024	1,456,390	2,527,696	15,229,058	1,456,390	2,527,696	15,229,058	11,203	19,224,347	162,662	4,051,495	23,438,504
Comprises:											
Gross balance amount at 30 June 2024	1,456,390	2,563,793	15,537,572	1,456,390	2,563,793	15,537,572	11,203	19,568,958	338,081	6,307,576	26,214,615
Accumulated depreciation at 30 June 2024	0	(36,097)	(308,514)	0	(36,097)	(308,514)	0	(344,611)	(175,419)	(2,256,081)	(2,776,111)
Balance at 30 June 2024	1,456,390	2,527,696	15,229,058	1,456,390	2,527,696	15,229,058	11,203	19,224,347	162,662	4,051,495	23,438,504

SHIRE OF QUAIRADING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	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
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.</p>					
(ii) Cost					
Furniture and equipment	3	N/A	Cost	N/A	N/A
Plant and equipment	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 2024

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - other community & recreation facilities	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	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 / (decrements) 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)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
Comprises:						
Gross balance 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)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
Additions	1,436,460	0	0	802,539	0	2,238,999
Depreciation	(2,125,515)	(32,819)	(181,888)	(300,612)	0	(2,640,834)
Transfers	0	0	0	742,150	(862,705)	(120,555)
Balance at 30 June 2024	81,690,922	569,141	10,553,190	6,841,966	0	99,655,219
Comprises:						
Gross balance at 30 June 2024	104,350,475	1,219,564	18,934,299	10,657,069	0	135,161,407
Accumulated depreciation at 30 June 2024	(22,659,553)	(650,423)	(8,381,109)	(3,815,103)	0	(35,506,188)
Balance at 30 June 2024	81,690,922	569,141	10,553,190	6,841,966	0	99,655,219

**SHIRE OF QUAIRADING
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FOR THE YEAR ENDED 30 JUNE 2024**

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	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
Infrastructure - footpaths	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
Infrastructure - bridges	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
Infrastructure - other community & recreation facilities	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
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10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	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
Right-of-use Assets	Based on the remaining lease term

SHIRE OF QUAIRADING
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FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

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

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

**SHIRE OF QUAIRADING
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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.

	Right-of-use assets -	
	plant and equipment	Right-of-use assets Total
Note	\$	\$
Balance at 1 July 2022	52,860	52,860
Depreciation	(29,272)	(29,272)
Balance at 30 June 2023	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)
Balance at 30 June 2023	23,588	23,588
Additions	34,373	34,373
Depreciation	(24,867)	(24,867)
Balance at 30 June 2024	33,094	33,094
Gross balance amount at 30 June 2024	125,464	125,464
Accumulated depreciation at 30 June 2024	(92,370)	(92,370)
Balance at 30 June 2024	33,094	33,094

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(24,867)	(29,272)
Finance charge on lease liabilities	(532)	(442)
Total amount recognised in the statement of comprehensive income	(25,399)	(29,714)
Total cash outflow from leases	(24,110)	(29,831)
(b) Lease Liabilities		
Current	11,047	20,898
Non-current	20,646	0
	31,693	20,898

The Shire has three leases relating to plant and equipment. Two leases have 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.

MATERIAL 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 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 material 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.

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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

	2024 Actual	2023 Actual
	\$	\$
	51,126	41,472
	39,611	39,508
	392	34,745
	<u>74,253</u>	<u>115,725</u>
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	56,895	46,455

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

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.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

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

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

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

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

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12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest
Accrued expenditure
Income received in advance

	2024	2023
	\$	\$
	1,121,125	977,943
	61,978	56,942
	76,255	101,480
	39,359	43,184
	51,392	96,496
	1,148	2,688
	48,410	3,547
	390	780
	1,400,057	1,283,060

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

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 2024**

13. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

	2024 \$	2023 \$
Contract liabilities	68,952	37,618
Capital grant/contributions liabilities	169,695	473,908
	238,647	511,526

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

Opening balance	37,618	1,750
Additions	68,952	37,618
Revenue from contracts with customers included as a contract liability at the start of the period	(37,618)	(1,750)
	68,952	37,618

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$68,952 (2023: \$37,618)

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

Opening balance	473,908	471,530
Additions	169,695	473,908
Revenue from capital grant/contributions held as a liability at the start of the period	(473,908)	(471,530)
	169,695	473,908

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Less than 1 year	169,695	473,908
	169,695	473,908

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

MATERIAL ACCOUNTING POLICIES

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 2024**

14. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		67,898	209,720	277,618	66,106	277,617	343,723
Total secured borrowings	27(a)	67,898	209,720	277,618	66,106	277,617	343,723

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 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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 2024**

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	120,960	129,164
Long service leave	33,441	34,533
	<u>154,401</u>	<u>163,697</u>
Employee related other provisions		
Employment on-costs	21,684	21,000
	<u>21,684</u>	<u>21,000</u>
Total current employee related provisions	<u>176,085</u>	<u>184,697</u>
Non-current provisions		
Employee benefit provisions		
Long service leave	31,139	24,681
	<u>31,139</u>	<u>24,681</u>
Employee related other provisions		
Employment on-costs	4,443	3,214
	<u>4,443</u>	<u>3,214</u>
Total non-current employee related provisions	<u>35,582</u>	<u>27,895</u>
Total employee related provisions	<u>211,667</u>	<u>212,592</u>

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	918,020	0	918,020	1,012,519	(94,499)	918,020
Revaluation surplus - Buildings	10,706,094	0	10,706,094	7,515,041	3,191,053	10,706,094
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	56,645,915	0	56,645,915	47,399,650	9,246,265	56,645,915
Revaluation surplus - Infrastructure - footpaths	374,446	0	374,446	363,864	10,582	374,446
Revaluation surplus - Infrastructure - bridges	11,637,670	0	11,637,670	9,927,970	1,709,700	11,637,670
Revaluation surplus - Infrastructure - other community & recreation facilities	3,285,917	0	3,285,917	2,283,206	1,002,711	3,285,917
	83,642,307	0	83,642,307	68,576,495	15,065,812	83,642,307

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

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,401,678	4,701,461
		4,401,678	4,701,461
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	4,111,639	4,093,439
Contract liabilities	13	68,952	37,618
Capital grant liabilities	13	169,695	473,908
Bonds and deposits held	12	51,392	96,496
Total restricted financial assets		4,401,678	4,701,461
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Credit card limit		20,000	17,000
Credit card balance at balance date		(1,822)	(6,091)
Total amount of credit unused		18,178	10,909
Loan facilities			
Loan facilities - current		67,898	66,106
Loan facilities - non-current		209,720	277,617
Total facilities in use at balance date		277,618	343,723
Unused loan facilities at balance date		0	0

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

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

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	105,244	122,375
	105,244	122,375
Payable:		
- not later than one year	105,244	122,375

The Capital expenditure projects outstanding at the end of the current reporting period is the bitumen seal of the Quairading - Corrigin Road.

The capital expenditure projects outstanding at the end of the previous year represent is the Kwirradling Koort Community Park.

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	1,100	1,100	526
President's meeting attendance fees	6,465	5,780	5,741
	7,565	6,880	6,267
Deputy President's meeting attendance fees	4,378	3,195	3,122
	4,378	3,195	3,122
All other council member's meeting attendance fees	18,558	14,135	14,042
	18,558	14,135	14,042
21(b)	30,501	24,210	23,431

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	628,981	631,324
Post-employment benefits	66,382	63,422
Employee - other long-term benefits	19,546	16,536
Employee - termination benefits	25,263	39,590
Council member costs	30,501	23,431
21(a)	770,673	774,303

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 2024**

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Sale of goods and services	9,611	642
Payment of council member costs	30,501	23,431
Amounts outstanding from related parties:		
Trade and other receivables	2,104	1,904
Amounts payable to related parties:		
Trade and other payables	5,884	5,667

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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 2024**

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

Land and Buildings
Accumulated depreciation
Total assets

	2024 Actual	2023 Actual
	\$	\$
	97,543	97,543
	(1,264)	0
	96,279	97,543

Statement of Comprehensive Income

Other revenue
Other expense
Profit/(loss) for the period
Other comprehensive income
Total comprehensive income for the period

	14,988	6,156
	(16,408)	(20,527)
	(1,420)	(14,371)
	0	17,571
	(1,420)	3,200

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

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

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 2024**

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Rate Description	Basis of valuation	\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.153020	316	2,567,764	392,919	(267)	392,652	392,919	0	392,919	371,764
Industrial	Gross rental valuation	0.153020	22	280,765	42,963	0	42,963	42,963	0	42,963	40,999
Commercial	Gross rental valuation	0.153020	11	248,376	38,006	0	38,006	38,006	0	38,006	35,960
Rural	Unimproved valuation	0.008259	359	249,782,000	2,062,950	(1,511)	2,061,439	2,062,950	0	2,062,950	1,951,591
Non-Rateable	Gross rental valuation	0.000000	232	294,438	0	0	0	0	0	0	0
Total general rates			940	253,173,343	2,536,838	(1,778)	2,535,060	2,536,838	0	2,536,838	2,400,314
Minimum payment		Minimum Payment \$									
Residential	Gross rental valuation	720	61	62,032	43,920	0	43,920	43,920	0	43,920	41,480
Industrial	Gross rental valuation	720	7	9,115	5,040	0	5,040	5,040	0	5,040	3,400
Commercial	Gross rental valuation	720	0	0	0	0	0	0	0	0	0
Rural	Unimproved valuation	720	53	2,200,062	38,160	0	38,160	38,160	0	38,160	34,000
Total minimum payments			121	2,271,209	87,120	0	87,120	87,120	0	87,120	78,880
Total general rates and minimum payments			1,061	255,444,552	2,623,958	(1,778)	2,622,180	2,623,958	0	2,623,958	2,479,194
Ex-gratia Rates		Rate in \$									
CBH Receival Bin	Tonnage	0.046436	1	398,070	18,485	0	18,485	18,485	0	18,485	12,970
Total amount raised from rates (excluding general rates)			1	398,070	18,485	0	18,485	18,485	0	18,485	12,970
Total Rates							2,640,665			2,642,443	2,492,164
Rate instalment interest							2,409			3,000	2,239
Rate overdue interest							30,391			15,850	15,626

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

26. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	(6,909)	(42,582)	(24,899)
Less: Profit on asset disposals	5,846	3,557	4,666
Less: Movement in liabilities associated with restricted cash			
Less: Fair value adjustments to financial assets at fair value through profit or loss	(1,681)		(3,686)
Add: Loss on disposal of assets	27,273	75,359	42,010
Add: Impairment of Plant and Equipment	8(a) 0	0	0
Add: Depreciation	10(a) 3,415,918	3,152,353	3,088,512
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(67)	0	(4,875)
Employee benefit provisions	7,687	0	7,604
Inventory	447,260	0	74,481
Non-cash amounts excluded from operating activities	3,895,327	3,188,687	3,183,813
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Right of use assets received - non cash	11(a) 34,373	0	0
Non-cash amounts excluded from investing activities	34,373	0	0
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	27(b) (34,373)	0	0
Non-cash amounts excluded from financing activities	(34,373)	0	0
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (4,111,639)	(3,224,614)	(4,093,439)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Land held for resale	6 (190,000)	(50,000)	(405,840)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 67,898	0	66,106
- Current portion of lease liabilities	11(b) 11,047	31,797	20,898
- Employee benefit provisions	177,148	174,859	171,302
Total adjustments to net current assets	(4,045,546)	(3,067,958)	(4,240,973)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,518,187	4,585,395	8,622,313
Less: Total current liabilities	(1,893,734)	(1,487,247)	(2,066,287)
Less: Total adjustments to net current assets	(4,045,546)	(3,067,958)	(4,240,973)
Surplus or deficit after imposition of general rates	2,578,907	30,190	2,315,053

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2023	Principal			Principal at 1 July 2023	Principal		
		Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23		New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024		New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Depot Building		293,539	0	(49,813)	243,726	0	(51,338)	192,388	193,914	0	(49,813)	144,101
Park Cottages		114,548	0	(14,551)	99,997	0	(14,767)	85,230	85,445	0	(14,551)	70,894
Total		408,087	0	(64,364)	343,723	0	(66,105)	277,618	279,359	0	(64,364)	214,995
Self Supporting Loans												
Golf Club		1,787	0	(1,787)	0	0	0	0	0	0	0	0
Total Self Supporting Loans		1,787	0	(1,787)	0	0	0	0	0	0	0	0
Total Borrowings	14	409,874	0	(66,151)	343,723	0	(66,105)	277,618	279,359	0	(64,364)	214,995

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	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Depot Building	118	WATC*	3.04%	15/07/2027	\$ (8,398)	\$ (10,647)	\$ (10,279)
Park Cottages	119	WATC*	1.49%	9/06/2029	(1,999)	(2,431)	(2,317)
Total					(10,397)	(13,078)	(12,596)
Self Supporting Loans Finance Cost Payments							
Golf Club	117	WATC*	4.08%	5/08/2023	0	(5)	(58)
Total Self Supporting Loans Finance Cost Payments					0	(5)	(58)
Total Finance Cost Payments					(10,397)	(13,083)	(12,654)

* WA Treasury Corporation

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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2023	Principal			Principal at 1 July 2023	Principal		
		Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23		New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024		New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
CESM Vehicle		43,647	0	(26,092)	17,555	0	(17,555)	0	17,555	0	(17,555)	0
Canon Copier		6,640	0	(3,297)	3,343	0	(3,343)	0	3,335	0	(3,335)	0
Gym Equipment		0	0	0	0	34,373	(2,680)	31,693	0	0	(10,907)	(10,907)
Total Lease Liabilities	11(b)	50,287	0	(29,389)	20,898	34,373	(23,578)	31,693	20,890	0	(31,797)	(10,907)

Lease Finance Cost Payments

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
					30 June 2024	30 June 2024	2023	
					\$	\$	\$	
CESM Vehicle	2	Summit Fleet	1.10%	15/02/2024	(73)	(72)	(349)	36 Months
Canon Copier	3	Canon Finance	1.40%	20/05/2024	(47)	(93)	(93)	48 Months
Gym Equipment	5	Maia Financial	4.95%	1/01/2027	(412)	0	0	48 Months
Total Finance Cost Payments					(532)	(165)	(442)	

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

28. RESERVE ACCOUNTS	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long Service Leave Reserve	171,302	5,846	0	177,148	171,302	3,557	0	174,859	166,636	4,666	0	171,302
(b) Building Reserve	925,026	31,569	(15,000)	941,595	925,026	19,208	(430,000)	514,234	972,784	27,242	(75,000)	925,026
(c) Furniture, Fittings & Equipment Reserve	72,254	2,466	(50,000)	24,720	72,254	1,500	(10,000)	63,754	114,060	3,194	(45,000)	72,254
(d) Plant Reserve	779,334	26,597	(56,500)	749,431	779,333	151,183	(478,000)	452,516	740,497	270,737	(231,900)	779,334
(e) Health Reserve	99,576	3,398	0	102,974	99,576	2,068	0	101,644	48,225	51,351	0	99,576
(f) Swimming Pool Reserve	20,278	692	0	20,970	20,278	421	0	20,699	264	20,014	0	20,278
(g) Sustainable Environment Reserve	171,413	5,850	0	177,263	171,412	3,559	0	174,971	166,743	4,670	0	171,413
(h) Town Planning & Development Reserve	72,049	2,459	0	74,508	72,050	1,496	0	73,546	2,000	70,049	0	72,049
(i) HomesWest Joint Venture Housing Reserve	5,425	185	0	5,610	5,425	113	0	5,538	5,277	148	0	5,425
(j) Road Infrastructure Reserve	550,929	18,802	0	569,731	550,929	11,440	(85,675)	476,694	428,918	122,011	0	550,929
(k) Rec Centre Multi Purpose Precinct Reserve	538,610	18,382	0	556,992	538,611	11,184	0	549,795	378,024	160,586	0	538,610
(l) Building Renewal Reserve	125,739	4,291	0	130,030	125,739	2,611	0	128,350	122,314	3,425	0	125,739
(m) Independent Living Reserve	561,504	19,163	0	580,667	561,504	11,660	(85,150)	488,014	448,932	112,572	0	561,504
	4,093,439	139,700	(121,500)	4,111,639	4,093,439	220,000	(1,088,825)	3,224,614	3,594,674	850,665	(351,900)	4,093,439

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

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Long Service Leave Reserve	To be used to fund future Employee Leave requirements.
(b) Building Reserve	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(c) Furniture, Fittings & Equipment Reserve	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(d) Plant Reserve	To be used to assist in funding the purchase of major plant items.
(e) Health Reserve	To be used to assist in funding the improvement of Medical Services and Facilities.
(f) Swimming Pool Reserve	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(g) Sustainable Environment Reserve	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.
(h) Town Planning & Development Reserve	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.
(i) HomesWest Joint Venture Housing Reserve	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.
(j) Road Infrastructure Reserve	To be used towards road infrastructure projects including replacement of culverts and bridges.
(k) Rec Centre Multi Purpose Precinct Reserve	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(l) Building Renewal Reserve	To be used to fund the maintenance and renewal of Councils Building assets.
(m) Independent Living Reserve	To be used to fund the development of Independent Living Units.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of Quairading

To the Council of the Shire of Quairading

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Quairading for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 December 2024



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.

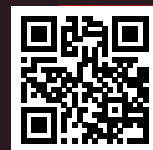


COPIES OF THIS ANNUAL REPORT

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



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