



SHIRE OF BEVERLEY MINUTES OF MEETING

Minutes of the Ordinary Meeting of Council held in the Council Chambers, 136 Vincent Street Beverley, on Tuesday 22 February 2022.



22 February 2022

ORDINARY MEETING

MINUTES

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(Attachments 11.8 and 11.10 at rear of document)

1. OPENING

The Chairman declared the meeting open at 3:00pm.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members

Cr DC White	Shire President
Cr CJ Lawlor	Deputy President
Cr DW Davis	
Cr PJ Gogol	
Cr SW Martin	
Cr JR Maxwell	
Cr MH Norman	

2.2 Staff

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mr BS de Beer	Manager of Planning (until 3:21pm)
Mrs A Lewis	Executive Assistant

2.3 Observers And Visitors

Trevor Pinker, Sheryl Burton, Robyn White, Chris Eist, Laura Chapman and Sam Chapman all to listen to Planning Item 9.2 (from 3:00pm to 3:08pm).

2.4 Apologies and Approved Leave of Absence

Cr AFC Sattler
Cr TWT Seed

2.5 Applications for Leave of Absence

Nil

3. DECLARATIONS OF INTEREST

3.1 Cr MH Norman – Item 11.11 – Impartiality

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. CONDOLENCES

The Shire of Beverley flew the flag at half-mast, as a mark of respect to:

GUNSCH	Gerhard	9 January 2022
STRANGE	Tyler Dale	14 January 2022
VALKHOFF	Arie	22 January 2022
HOBBS	Dorothy Mary	7 February 2022
HOBBS	Stuart Anthony	13 February 2022
PRIEST	Kevin Henry	14 February 2022

7. CONFIRMATION OF MINUTES

7.1 Minutes Of The Ordinary Council Meeting Held 14 December 2021

OFFICER'S RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held Tuesday 14 December 2021 be confirmed.

COUNCIL RESOLUTION

M1/0222

Moved Cr Martin

Seconded Cr Maxwell

That the Minutes of the Ordinary Council Meeting held Tuesday 14 December 2021 be confirmed.

CARRIED 7/0

7.2 Minutes Of The Special Meeting of Council Held 19 January 2022

OFFICER'S RECOMMENDATION

That the Minutes of the Special Meeting of Council held Wednesday 19 January 2022 be received.

COUNCIL RESOLUTION

M2/0222

Moved Cr Gogol

Seconded Cr Davis

That the Minutes of the Special Meeting of Council held Wednesday 19 January 2022 be confirmed.

CARRIED 7/0

Attachment 7.2



19 JANUARY 2022
SPECIAL MEETING of COUNCIL
MINUTES

Attachment 7.2

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Attachment 7.2

Special Council Meeting Minutes
19 January 2022

1. OPENING

The Chairman declared the meeting open at 9:58am

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members Present

Cr DC White Shire President
Cr CJ Lawlor Deputy President
Cr DW Davis
Cr PJ Gogol
Cr SW Martin
Cr MH Norman
Cr AFC Sattler
Cr TWT Seed

2.2 Staff In Attendance

Mr SP Gollan Chief Executive Officer
Mrs A Lewis Executive Assistant

2.3 Observers And Visitors

Mr Fred Bremner J.P
Mr Henry Sattler

2.4 Apologies and Approved Leave of Absence

Cr JR Maxwell
Mr SK Marshall Deputy Chief Executive Officer

3. DECLARATION OF OFFICE OF COUNCILLOR

The successful candidate, Mr MH Norman made and subscribed the Declaration of Office of Councillor before Mr Fred Bremner, J.P.

Mr Fred Bremner congratulated and welcomed Cr Norman.

4. CLOSURE

The Chairman declared the meeting closed at 10:01am

7.3 Minutes Of The Audit and Risk Committee Meeting Held 8 February 2022

OFFICER'S RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held Tuesday 8 February 2022 be received.

Please refer to Agenda Items: 11.5, 11.6, 11.7, 11.8, 11.10, 12.1 and 12.2

COUNCIL RESOLUTION

M3/0222

Moved Cr Martin

Seconded Cr Lawlor

That the Minutes of the Audit and Risk Committee Meeting held Tuesday 8 February 2022 be received.

CARRIED 7/0

8. TECHNICAL SERVICES

Nil

9. PLANNING SERVICES

9.1 Development Application – Outbuilding (Storage Shed/Garage) – 169 (Lot 103) Vincent Street, Beverley

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	19 January 2022
Applicant:	Lew Shaw
File Reference:	VIN 1351
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	Application Letter, Locality Map, Site Plan, Shed Drawings

SUMMARY

An application has been received to construct a Colorbond Outbuilding (Storage Shed/Garage) at 169 (Lot 103) Vincent Street. The application will be recommended for approval.

BACKGROUND

The subject site is located at 169 (Lot 103) Vincent Street, is 4,381 m² in extent and zoned Residential R5 in terms of the Shire of Beverley Local Planning Scheme No. 3 (LPS 3). It contains a single house and outbuilding (existing outbuilding to be demolished).

The proposal is to construct a Colorbond Outbuilding (Storage Shed/Garage) in extent 10 m x 12 m = 120 m²

The proposal for the storage shed/garage requires departure from the Shire's Outbuilding Policy on the following matters:

- In terms of the Shire's Outbuilding Policy (Policy), the maximum wall height of any outbuilding on a property in this zone is to be 3.0 m, whereas the wall height of the new shed is proposed to be 3.5 m;
- The maximum roof height required by the Policy is 4 m. As a result of the proposed increased wall height the proposed roof height is 5.11 m;
- In terms of the Outbuilding Policy, the maximum individual area of an Outbuilding is 75 m² (with a total for all Outbuildings on a property to be max 100 m²) in the Outbuilding Policy, whereas the proposed Outbuilding is approx. 120 m².

The applicant submitted that the bigger shed is required in order to house a caravan and ute – see attached letter.

COMMENT

When considering the proposed departure beyond the parameters as set by the Outbuilding Policy, Shire planner is of the opinion that the following aspects of the development should be taken into consideration:

The specific siting of the Outbuilding on the property;
The general character of the immediate area;
The proposed use of the Outbuilding;
The size of the subject property.

It is the opinion that the proposed siting of the Outbuilding at the subject property is such that it will not have any negative visual impact on the surrounding area. The existing landscaping will effectively screen the development from the street so as to mitigate any perceived negative visual impact that the proposed development might have. It is considered that the proposed development will be in pace with the character of the area.

The Outbuilding will be used for amongst others the storage of a caravan, hence the shed dimensions required.

It is also considered a better planning outcome to have sufficient under-roof storage available on a property as opposed to storage of items outside which could potentially negatively affect the visual amenity of an area.

No overshadowing from the Shed Building Bulk is anticipated onto neighbouring Residential Zoned properties.

Given the above site specific considerations and the size of the property it is not anticipated that the granting of Planning Approval for this application will create an undesirable precedent.

The proposal complies with other aspects of the Outbuilding Policy.

STATUTORY ENVIRONMENT

Shire of Beverley Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

There are no Strategic Plan Implications relative to this issue.

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council grant Planning Approval for an Outbuilding (Storage Shed/Garage) at 169 (Lot 103) Vincent Street, Beverley, subject to the following conditions and advice notes: -

Conditions:

1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.
2. The outbuilding shall not be used for human habitation, commercial or industrial purposes.

Advice Notes:

- Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.
- Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.
- Note 3: The applicant is advised a building permit is required prior to commencement of any building works.
- Note 4: If the Outbuilding is to be used for the collection of rainwater for human consumption, all cladding and other material associated with water collection shall comply with Australian Standard 4020 (Products for use in contact with drinking water).
- Note 5: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

COUNCIL RESOLUTION

M4/0222

Moved Cr Davis

Seconded Cr Gogol

That Council grant Planning Approval for an Outbuilding (Storage Shed/Garage) at 169 (Lot 103) Vincent Street, Beverley, subject to the following conditions and advice notes: -

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. The outbuilding shall not be used for human habitation, commercial or industrial purposes.**

Advice Notes:

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

Note 3: The applicant is advised a building permit is required prior to commencement of any building works.

Note 4: If the Outbuilding is to be used for the collection of rainwater for human consumption, all cladding and other material associated with water collection shall comply with Australian Standard 4020 (Products for use in contact with drinking water).

Note 5: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

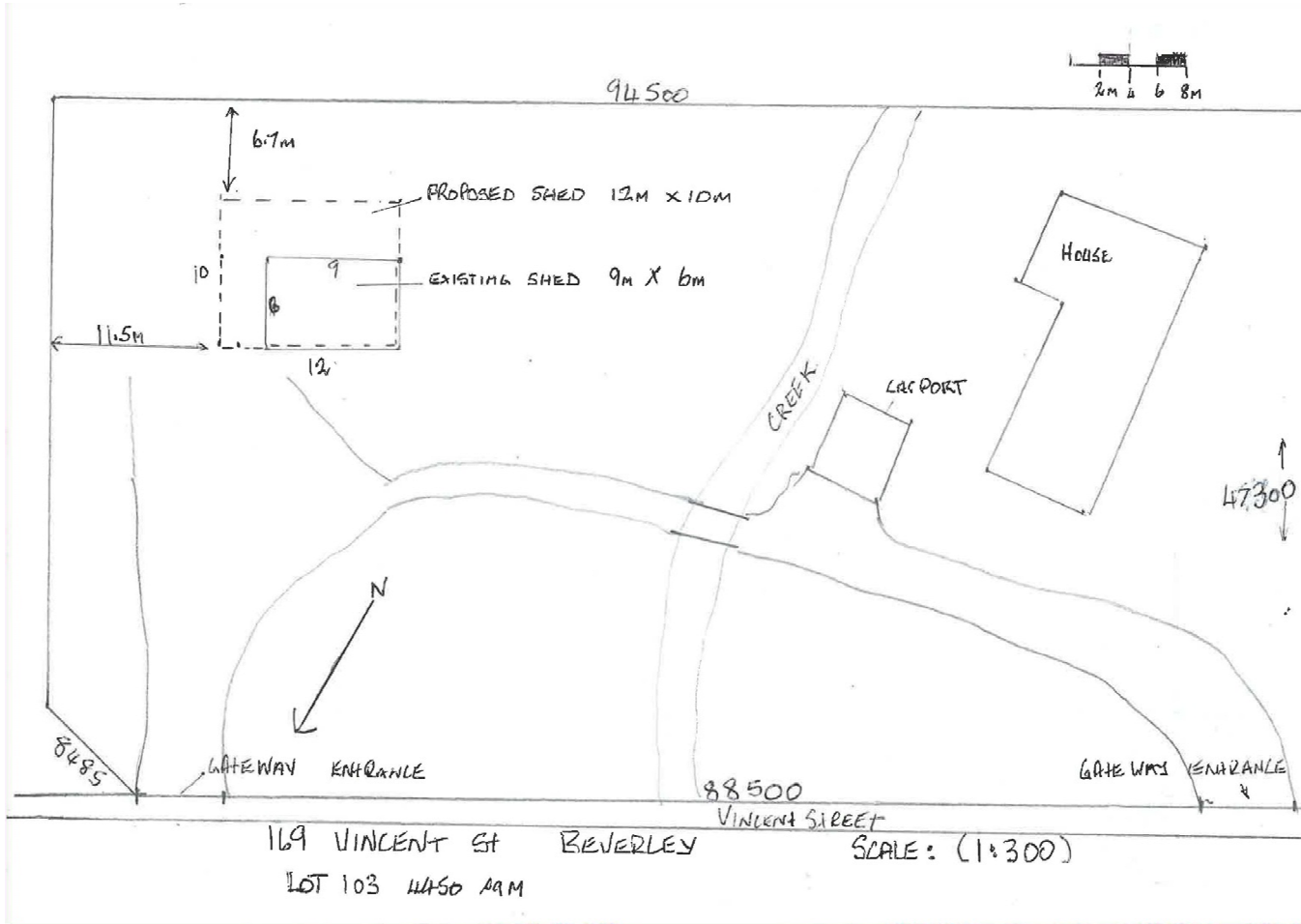
Attachment 9.1

169 (LOT 103) VINCENT STREET



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Please refer to original documentation for all legal purposes.

Attachment 9.1



Attachment 9.1

Dear Steve,

I am writing this letter in support of my application for a new shed on my property 169 Vincent St Beverley.

The shed I propose to build is larger than the planning scheme guidelines, this size is needed to house my caravan and Ute. As I plan to demolish the existing shed I will be placing the new shed where the old one was placed.

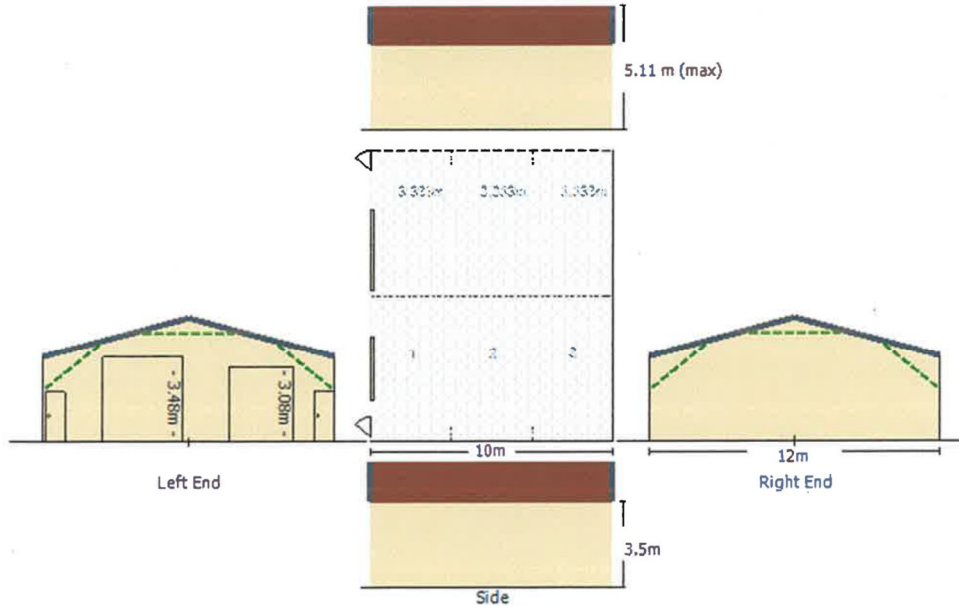
As my block is 4450 sqm I feel the bigger shed will have no impact on the local amenity, thanking you in anticipation.

Yours Sincerely



Lew Shaw

All our sheds are made from quality Australian BlueScope® Steel and we are Shed Safe accredited – giving you the confidence that your shed meets the requirements of the Building Code of Australia (BCA). Your steel building will be manufactured locally in Perth, WA.



9.2 Development Application: Special Events (Tractor Pull, Lawnmower Racing & 4x4 Challenge) - Lot 397 (Reserve 3378 – Old Racecourse), Vincent Street

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	1 February 2022
Applicant:	WA Tractor Pull Association Inc – Sheryl Burton
File Reference:	ADM 0155/VIN 1621
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	26 February 2019, 23 February 2021
Disclosure(s) Of Interest:	None
Attachments:	Application Documentation

SUMMARY

An application for Special Events (Tractor Pull, Lawnmower Racing & Everyday 4x4 Challenge) on Lot 397 (Reserve 3378) Vincent Street – (the Old Racecourse), had been received. The application will be recommended for approval.

BACKGROUND

A comprehensive application has been received from the Western Australian Tractor Pull Association Inc. (WATPA – Sheryl Burton), inclusive of amongst others an *Event Management Plan, Covid19 Safety Plan, Risk Assessment Plan, Current Emergency Evacuation Procedure Maps, 1st Aid Location Map, Beverley Tractor Pull Kidz Kartz General Rules and Assessment Forms* used by WATPA, that covers all proposed event dates.

The subject property is the Old Racecourse – located on Lot 397 (Reserve 3378) Vincent Street, is zoned *Reserve – Recreational* and is 42.9ha in extent. The Shire is the custodian of the land through a Management Order.

Numerous successful Tractor Pull & Lawnmower Racing events had been held at this location in the past. This application for Development Approval was invited as it is not considered that these events can be regarded as *exempted development* under Section 61 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Development for which development approval not required).

A previous Planning Approval issued by Council in 2021 has now expired.

It is proposed to conduct events (as per the submission) on the following dates:

- 5th & 6th March 2022: Busy Bee Clean Up, Test and Tune;
- 2nd April 2022: Round 1 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;
- 24th April 2022: Round 2 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;
- 5th June 2022: Round 3 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;
- 9th July 2022: Round 4 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;
- 6th August 2022: Round 5 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;

- 3rd or 10th September 2022: Round 6 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;
- 25th September 2022: Round 7 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge;

As per the submission, activities and general times of operation will be between 8am to 5:30pm.

Permission is also requested for pre-event set-up and post event clean-up days as per the submission.

Camping for all events is requested for competitors within the designated areas shown on the maps submitted.

Additional in this application are the inclusion of the Everyday 4x4 Challenge, for which a full Risk Management plan was submitted, as well as a *Tractor Pull Kidz Kartz* for younger age groups.

The objective of the 4x4 challenge being, *to provide an entertainment spectacular for people and families and competitors to compete in a safe environment.*

The applicant submitted the following:

The Everyday 4x4 Challenge is a group of 4x4 enthusiasts who have taken trucks to the next level of modifications. This enables them to crawl over rocks and sprint around corners and go through water challenges. They use obstacles like tyres, concrete, rocks, water (possible), tree logs etc. - anything that will slow them down and create a challenge.

A Meeting is Currently being organized to meet with the Everyday 4x4 Challenge to discuss their requirements to run alongside WATPA at Beverley Racecourse preferably prior to the Council Meeting in February.

The possibility of them running at the rear of the Pit Area has been discussed but is yet to be finalized (previously used by the Dirt Drags).

They will need to provide to WATPA a copy of their current Insurance, which we will then forward onto the Shire.

COMMENT

In previous years the event have attracted a substantial number of out-of-towners and residents of Beverley. It is an established event in the Beverley Community Calendar and is regarded an important attraction from a tourism perspective. It has always been well planned and run and for this reason should be encouraged to remain.

From a land use perspective the property is regarded as being ideally located for a use of this nature.

A number of concerns were raised by interested parties during the Community Engagement that was done during the 2019 Development Application. Shire Planner

is of the opinion that the imposition of appropriate Conditions of Planning Approval would address those concerns.

CONSULTATION

Internal consultation was had with the Building Surveyor/Environmental Health Officer as well as the Community Emergency Services Manager during the 2021 application process. Applicable comments received are quoted below:

Building Surveyor/Environmental Health Officer:

1. *Any Public Event that charges an entry fee is required to have a "Public Building", (Public Event) Approval under the Public Health Act 2016.*
2. *Any Public Event applications are to be lodge three, (3), months prior to the event commencing, to allow sufficient time for assessment and approval.*
3. *Any temporary public camping is to be approved prior to the temporary camping being carried out under the Caravan Parks and Camping Grounds Act 1995 (only applicable if there is camping for more than 3 days in any month).*
4. *Any temporary public camping applications are to be lodged one, (1), month prior to the use of the land as a temporary camping ground, to allow sufficient time for assessment and approval.*
5. *Any application for a Public Event shall address, where applicable, each requirement under the Department of Public Health, "Concerts and Mass Gatherings Guidelines".*
6. *Any associated, event or live entertainment, is to address any additional, relevant requirements listed in the "Concerts and Mass Gatherings Guidelines".*
7. *Any required Liquor Licensing is to be addressed and approved where applicable.*
8. *Any requirements of Police or Emergency Services are to be addressed and complied with, where applicable.*
9. *Fire and Bushfire risks including requirements for emergency evacuation are to be addressed in the application. Particular attention should be given to minimising fire risk from surrounding grass and vegetation, and having appropriate fire-fighting facilities to extinguish fire from these risks/sources.*
10. *A site plan indicating all facilities, attractions, medical and first aid provision, emergency points, fire-fighting equipment, drinking water provision, toilet facilities, shower facilities, camping facilities, parking and other relevant information is to be submitted with the application.*
11. *Temporary structures and stages information is to be provided in detail, including engineer's certification, erection manuals, certificates of insurance and certificates of installation by a competent person once installed.*
12. *Temporary electrical installations are to be certified by a licensed electrician prior to use.*
13. *Any food sold, must be by a business or group who is registered with a Local Government as a Food Business under the Food Act 2008, or if not currently registered must be registered with the Shire of Beverley at least one, (1), month prior to the event and have approved food preparation premises or facilities.*
14. *Any event/event organisers, are to be affiliated with the relevant official motorsport body.*
15. *Motor sports are inherently dangerous and the Health Act 1911 defines those that have spectator viewing as public buildings. Spectators must be protected*

from competition vehicles and any debris that may emanate from the race area. The types of barriers will vary significantly between the different sports. There are critical safety elements to be considered and addressed in any proposal, including and not limited to:

- *Spectator safety.*
- *Competitor safety.*
- *Officials safety.*
- *Vehicle safety.*

Community Emergency Services Manager:

CESM submitted following comments:

- *The Shire of Beverley might be in its Restricted Burning period as declared under Section 18(5) of the Bush Fires Act 1954. During a Restricted Burning period a Permit is required to Burn or to light a fire.*

Should Council resolve to approve this application, it will be recommended that the above comments be taken into consideration when framing conditions of planning approval and advice notes.

Public Notification:

It was not deemed required to advertise the application for public comments again, as this was done for the 2019 Development Application. No concerns or objections were received by the Shire during the 2019 or 2021 event season.

Many similar events have occurred on this property previously. It is submitted that matters of concern could be managed by the imposition of appropriate conditions of planning approval and monitoring of the compliance thereof.

The event will aid in economic development and economic diversification in the Shire of Beverley. Direct economic enhancement will occur due to catering for the needs of the substantial number of persons attending the event. Indirect economic benefit will come from raising the profile of Beverley throughout the state and making Beverley a tourist destination. As such the event will aid in economic diversification in Beverley.

Entertainment options in Beverley may be considered limited for the younger age groups. This event will provide an entertainment option comparable with those in the metropolitan area and not generally available in Beverley. As such the event will aid in enhancing the amenity of the Shire.

Event Management Plan

The proposal contains an Event Management Plan (inclusive of an Emergency Evacuation Plan, Fire Management Plan, Covid Safe Plan, First Aid/Medical Evacuation Plan, Traffic Management Plan, Waste Management arrangements, Camping Arrangements, Crowd Control Protocols and management of Environmental Impacts) as well as a Western Australia Tractor Pull (WATP) Risk Action Plan. Should Council approve the application it will be recommended that compliance with the overall Event Management Plan and the WATPA Risk Action Plan be made conditions of approval.

Conclusion

The application to conduct the Tractor Pull, Lawnmower racing and Everyday 4x4 Challenge events is supported due to:

1. Diversification of economic activity;
2. Enhancement of amenity through provision of generally unavailable entertainment options;
3. Raising the profile of the Shire of Beverley;
4. Economic benefit to the local economy.

STATUTORY ENVIRONMENT

The application may be considered consistent with the Shire of Beverley's Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

Fees and Charges: \$294.00 per event, reviewed annually.

STRATEGIC IMPLICATIONS

There are no strategic implications relative to this application.

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M5/0222

Moved Cr Martin

Seconded Cr Davis

That Council resolve to grant planning approval for Tractor Pull, Lawnmower Racing & Everyday 4x4 Challenge events at Lot 397 (Reserve 3378) Vincent Street – (the Old Racecourse) subject to the following conditions and advice notes:

Conditions:

- 1. Planning approval for the events at Lot 397 (Reserve 3378) Vincent Street – (the Old Racecourse), is valid for the dates submitted in the application only, or alternative dates through mutual written agreement with the CEO.**
- 2. Dates and times for pre-event setup and post event pack up/clean up shall be as per the Event Management Plan.**
- 3. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 4. The submitted Event Management Plan (inclusive of the Emergency Evacuation Plan, Fire Management Plan, Covid Safe Plan, First Aid/Medical Evacuation Plan, Traffic Management Plan, Waste Management arrangements, Camping Arrangements, Crowd Control Protocols, and management of Environmental Impacts) & Risk Action Plan are to be complied with at all times, for the entire period of this approval.**

Advice Notes:

- Note 1:** Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.
- Note 2:** The applicant is advised that where applicable, a building permit is required prior to commencement of any building works.
- Note 3:** The applicant is advised that any Public Event that charges an entry fee is required to have a "Public Building" (Public Event) Approval under the *Public Health Act 2016*.
- Note 4:** The applicant is advised that any Public Event applications are to be lodge three (3) months prior to the event commencing, to allow sufficient time for assessment and approval.
- Note 5:** The applicant is advised that any temporary public camping is to be approved prior to the temporary camping being carried out under the *Caravan Parks and Camping Grounds Act 1995*. Any temporary public camping applications are to be lodged one (1) month prior to the use of the land as a temporary camping ground, to allow sufficient time for assessment and approval (only applicable if there is camping for more than 3 days in any month).

- Note 6:** The applicant is advised that any required Liquor Licensing is to be addressed and approved where applicable.
- Note 7:** The applicant is advised that any temporary structures and stages information is to be provided in detail, including engineer's certification, erection manuals, certificates of insurance and certificates of installation by a competent person once installed.
- Note 8:** The applicant is advised that temporary electrical installations are to be certified by a licensed electrician prior to use.
- Note 9:** The applicant is advised that any food sold, must be by a business or group who is registered with a Local Government as a Food Business under the *Food Act 2008*, or if not currently registered must be registered with the Shire of Beverley at least one (1) month prior to the event and have approved food preparation premises or facilities.
- Note 10:** The applicant is advised that any event/event organisers, are to be affiliated with the relevant official motorsport body and are to have evidence of approval and endorsement from that body.
- Note 11:** The applicant is advised to submit written proof to the Shire of sufficient Public Liability Insurance for the event, one week prior to the event occurring.
- Note 12:** The applicant is advised that the Shire of Beverley might be in its Restricted Burning Times as declared under Section 18(5) of the *Bush Fires Act 1954*. Restricted Burning Times vary and should be checked by the applicant. During Restricted Burning Times a Permit is required to Burn or to light a fire during this period.
- Note 13:** The applicant is advised to adhere to Covid19 best practise protocols and to any advice or directives applicable at the time of the event.
- Note 14:** If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

3:08pm - Trevor Pinker, Sheryl Burton, Robyn White, Chris Eist, Laura Chapman and Sam Chapman left the meeting and did not return.

Attachment 9.2

**Western Australian Tractor Pull
Association Inc**
(WATPA Inc)

Chief Executive Officer
Shire of Beverley
Vincent Street
BEVERLEY WA 6304

7TH December 2021

Dear Mr Gollan, Shire President and Councillors

The Western Australian Tractor Pull Association would like to submit our dates for the 2022 Season held at The Old Beverley Racecourse.

The Dates below have been chosen by the Club, subject to your approval and will traditionally begin with our Busy Bee Clean Up and Test & Tune.

5 th / 6 th	March	Busy Bee clean-up & Test and Tune
2 nd	April	Round 1 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge
24 th	April	Round 2 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge
5 th	June	Round 3 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge
9 th	July	Round 4 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge
6 th	August	Round 5 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge
3 rd or 10 th	September	Round 6 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge *(We can't set this date until Trayning Tractor Pull has set their event date. We normally attend this away event and will hold our event at Beverley the following weekend)*
25 th	September	Round 7 Tractor Pull, Lawnmowers and Everyday 4x4 Challenge

This coming season we are excited at the possibility of Everyday 4x4 Challenge also running alongside WATPA and WAMRA. The objective of this is provide an entertainment spectacular at The Old Beverley Racecourse. (Subject to Shire approval of Everyday 4x4 Challenge) Please find attached a copy of their Clubs Current Risk Assessment.

The Club asks that you kindly consider the above dates and we as a club are aware that all are subject to directives regarding Covid 19.

Attached is our proposal including an Event Management Plan, Covid 19 Safety Plan, Risk Assessment Plan, Current Emergency Evacuation procedure maps, 1st Aid Location Map and Assessment forms used by WATPA.

We look forward to another successful season, working with the Council, to keep our Family Orientated Sport within the Shire of Beverley.

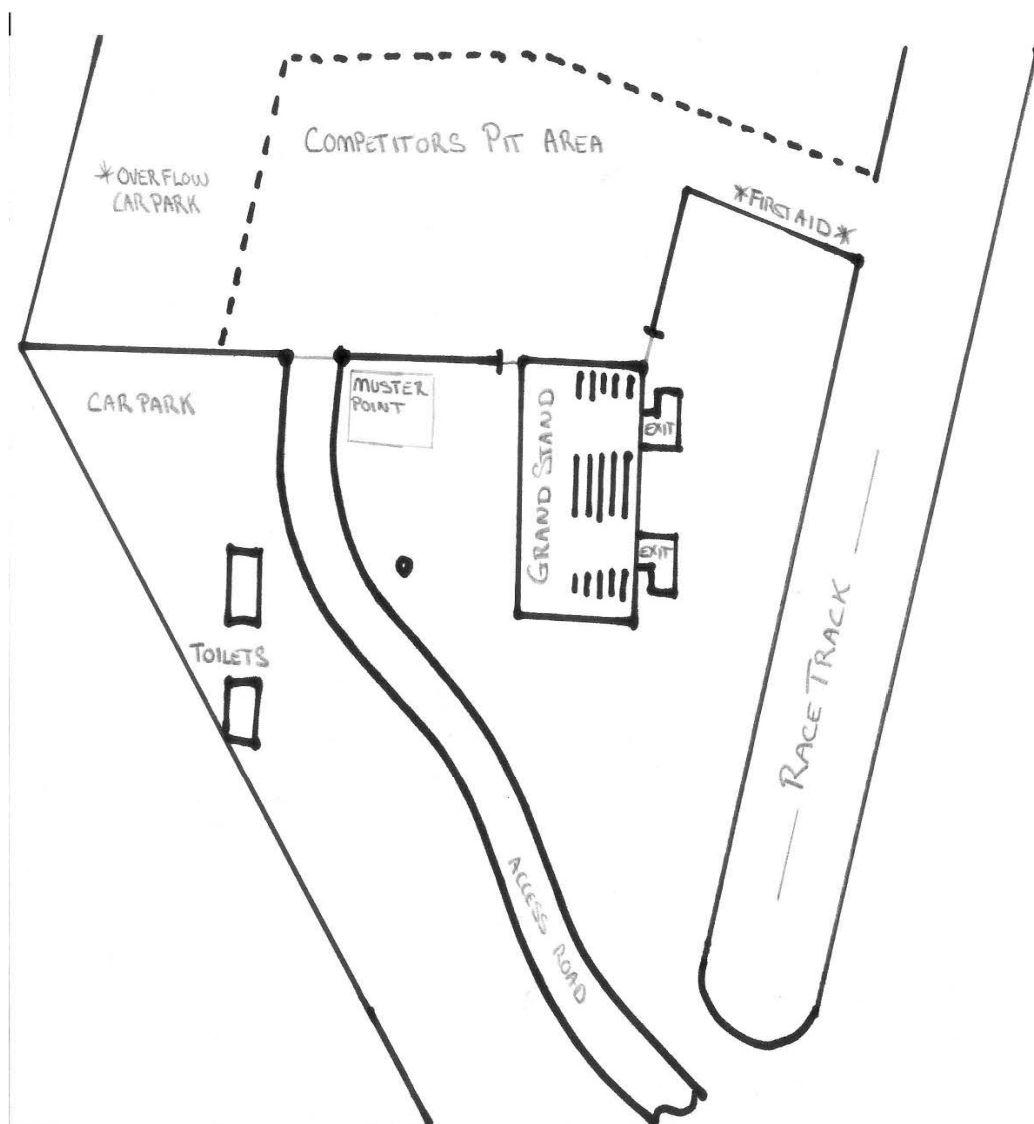
Yours sincerely



Sheryl Burton
Secretary

WA Tractor Pull Association
6 Thomson Street
YORK WA 6302
Email: tractorpullwa@gmail.com

Attachment 9.2



Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

Item	Details	Activities/
Proposed Event Dates for the 2022 Season:	<p>Normal Race Dates as follows:</p> <p>March 5/6th Saturday/ Sunday Beverley - Busy Bee, Scrutineering & Test and Tune, Long Weekend.</p> <p>April 2nd Saturday Round 1 – Beverley</p> <p>April 24th Sunday Round 2 – Beverley – Long Weekend.</p> <p>June 5th Sunday Round 3 – Beverley – Long Weekend</p> <p>July 9th Saturday Round 4 – Beverley</p> <p>August 6th Saturday Round 5 – Beverley</p> <p>September Round 6 – Trayning</p> <p>Sept. 25th Sunday Round 7 – Beverley – Finals – Long Weekend.</p>	This will be a camp over for Club Members
Current Western Australian State of Emergency COVID 19 – Phase 5	<p>Due to the current State of Emergency and Health Measures put in place by the Western Australian Government, Western Australian Tractor Pull Association Inc is registered with Safe Wa and have the following measures in place.</p> <ul style="list-style-type: none"> • A Mandatory Scanning code and Manual Registry which is required to be completed by Patrons, Club Members and Volunteers. • Easily visible Signage will be placed upon entry and at strategic locations throughout the venue to promote the necessary health measures put in place by the Western Australian Government, this includes Physical Distancing and Hygiene. <p>Most Club Members have completed the Infection Control Training – Covid 19 Module Online at the beginning of the 2021 Season.</p>	<p>Copies Attached:</p> <ul style="list-style-type: none"> • Western Australian Tractor Pull Association QR Code • Phase 5 Covid Safety Plan • Relevant Signage for Events

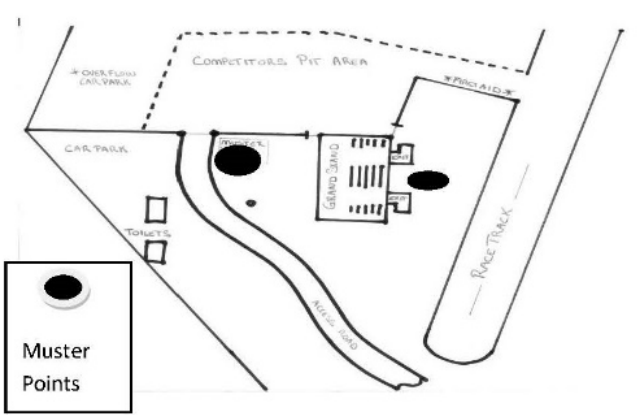
Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

<p>Hours of operation at events, including Pre-event and Post-event activities</p>	<p>Competition starts: 12pm to 5.30pm Set up: Day Prior 8am to 5pm Pack up/Clean up: Sunday 8am to 5pm</p>	<p>Pre-event: Grading, smudging, watering tracks, raking of public access areas, set up of sound system, cleaning of building for example toilets, kitchen, grandstand, cleaning of equipment, placing bins out, set up of tables and chairs, placing out fire extinguishers, set up of water tender, set up of 1st aid room/area, set up of track markers on tracks, place bunting on fences.</p> <p>Post-event: toilets re-cleaned, bins are emptied, and rubbish removed to tip, kitchen and servery clean up, pack up of sound system, pack away tables, chairs, bins, and fire extinguishers.</p>
<p>Evidence of Public Liability Insurance (can be made a condition of Planning Approval)</p>	<p>\$20,000,000 public liability insurance with Berkley Insurance Australia.</p> <p>\$1,000,000 Voluntary Workers Insurance with Lloyds of London</p>	<p>Copies to be forwarded to Shire once our yearly policy is renewed for 2022</p> <p>Copies to be forwarded to Shire once our yearly policy is renewed for 2022</p>

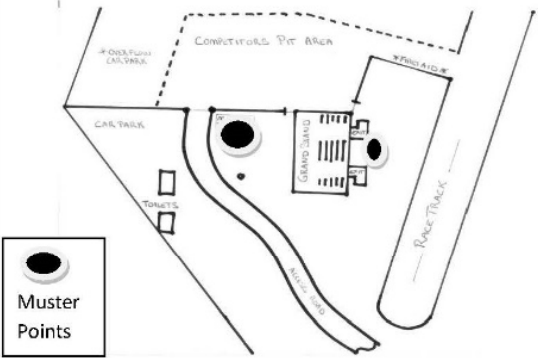
Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

<p>Emergency Evacuation Plan</p>	<p>Upon the announcement to evacuate the patrons shall be directed to exit the grandstand via the 2 stairways and move to the muster point at the rear of the building in rapid but safe manor.</p> <p>All competitors and pit crews must shut down and abandon the vehicles and make their way to the muster point at the rear of the building.</p> <p>An easily visible copy of the site plan and emergency procedure shall be displayed at strategic locations throughout the venue for patrons and competitors notice.</p>	 <p>The diagram is a site plan for a tractor pulling event. It shows a central 'GRAND STAND' building with two stairways. To the left is a 'CAR PARK' and 'TOILETS'. To the right is a 'RACE TRACK'. Above the grandstand is a 'COMPETITORS PIT AREA'. A 'Muster Point' is indicated by a black circle at the rear of the grandstand. A legend box labeled 'Muster Points' shows a black circle symbol. Other labels include 'OVERFLOW CAR PARK' and 'WINDAID'.</p>
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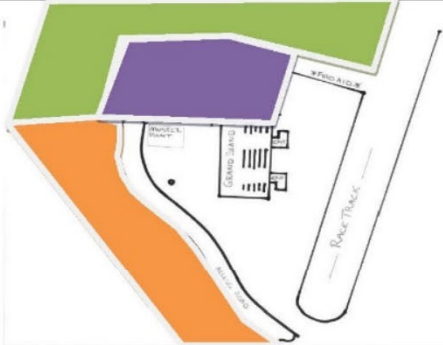

Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

<p>Emergency Procedure</p>	<p>In the event of an emergency evacuation at one of our events held at the Beverley Racecourse, patrons will be guided to the nearest muster point by event officials in an orderly and safe manor. (See diagram for muster point) An alarm will sound in not only the event of fire but also for threats of hazardous materials, bombs, explosion, earthquake or any other major risk to the public.</p> <p>First, an emergency alarm will alert all of a potential problem and then if there is a need for evacuation, patrons will be directed to the muster area.</p> <p><u>Alarm/warning</u> Alarms may be given in one or more of the following ways: Via the Public address system. Via a ringing bell. Via a horn. Via the event officials</p> <p>Note: Any form of alarm must be acted upon in serious & responsible manner.</p>	
<p>Fire Management Plan</p>	<p>The WATPA's Water Truck is set up dually to act as fire tender/dust suppressor. Chemical fire extinguishers are located every 20m along the pulling track and 50m around the lawn mower track. Chemical fire extinguishers are in the pit area, and within the building. All pulling vehicles must be fitted with fire extinguishers as part of the club rules and regulations.</p>	
<p>First Aid/Medical Evac arrangements – minimum first aid on site</p>	<p>First aid is provided by qualified 1st aid volunteers who all have a vast knowledge of 1st aid. The Local Hospital and St John Ambulance will be notified of all Tractor Pull Events. A 1st aid area has been set up. The club has up to date 1st aid kits including snake bite kits in the kitchen area, along with Stingoes</p>	<p><u>See attached map for 1st aid room location</u></p>

Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

	<p>Spray, band aids etc. The clubrooms have a shower located within the building for chemical spillage.</p>	
<p>Traffic Management / Parking</p>	<p>The parking is currently managed by event officials, attached is a site plan with a general layout of the parking area and this includes additional overflow parking area at the rear of the pit area.</p> <p>Green – Overflow parking/camping Orange – Parking area Purple – Pit area (Lawnmowers and Pulling Vehicles only) Purple Area – Camping area during night</p>	
<p>Ablution facilities/Arrangements</p>	<p>The grounds have separate male and female toilets. The male toilet block has 2 toilets and urinals while the female toilets have 4 toilets and a baby change station within the building. All toilets are easily accessible to wheelchair and elderly patrons.</p> <p>Blue building – Male toilets Red Building – Female toilets</p>	

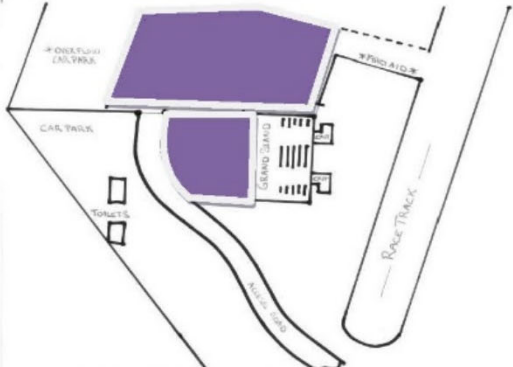
Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

<p>Management of the Environmental Impact in the following areas</p>	<p>Noise Suppression The noise suppression has been reduced by the following,</p> <ul style="list-style-type: none"> • Keeping all tractor and truck competition and activities to the dedicated track and pit area only. • Ending all motorsport activities by the agreed time. • Monitoring and addressing any additional noise from the spectators. <p>Dust Suppression The dust is reduced by the following,</p> <ul style="list-style-type: none"> • Limiting activities to the pulling track. • Water suppression on the track and busy road area. <p>Bulk Fuel Storage and Handling There is currently no bulk fuel storage involved or required for this event and venue, all fuels are supplied by the individual for their own machine in accordance with the rules and regulation specified in the WATPA rule book for each specific class. The largest capacity mobile fuel container onsite may be a 205litre drum.</p>	

Attachment 9.2

Event Management Plan for Western Australian Tractor Pull Association
Pulling Events 2022

<p>Camping arrangements</p>	<p>Camping is usually for competitors only who stay behind and help pack up the next day. The pit area turns into parking as its close to toilets, shower and kitchen facilities inside the main building. In event of a major event, camping may commence a week prior to a race day where the Clubs groundsman stays overnight a weekend prior to an event.</p> <p>Purple Area – Camping area during night</p>	
<p>Waste management arrangements</p>	<p>Litter management is controlled by the WATPA. We currently supply our own 200 litre rubbish drums and have them placed strategically throughout the venue for the public to conveniently use. The bins are placed out prior to the event starting, the following day, we clean up the grounds of any additional litter followed by the bins being emptied at the local Beverley rubbish tip.</p>	
<p>Food and Coffee Vans.</p>	<p>The Tin Roof Food Van Full of Beans Coffee Van</p>	<p>The Tin Roof has been notified of proposed 2022 Dates and have confirmed to attend all events. Full of Beans Coffee Van have confirmed to attend 24th April, 5th June, 9th July, 6th August, 25th September. WATPA will again ask for Copies of Insurance and Registration to be provided by both parties.</p>

Attachment 9.2

WATPA Risk Action Plan

Risk #	Risk	Level of Risk	Recommended Action	Who's Responsible	Action Number	Resources required	Cost/benefit analysis Y-accept, N-reject	Timeframe	Reporting/Monitoring
1.	Out of control vehicle interaction with spectators	3/M	a) Fencing must be 1 metre in height b) Be made from plastic mesh, wire or similar so as to prevent spectator access to the track. c) Be a minimum of 3 metres (& up to 10 metres where possible) from the nearest edge of the racetrack d) Have a 10-metre space [or more] between spectators and the track, at the end of the straight.	WATPA		Star pickets/caps Mesh fencing Bunting Warning signs Witches' hats		Ongoing	Check fencing prior to racing for any rusty posts and make sure caps, signs and bunting are in place.
2.	Out of control vehicle interaction with track staff – Control	3/M	a) Track Safety Barriers marking the edge of the track to be as a minimum windrow 300mm high b) Behind the hay bales and out of the direct line of oncoming traffic. c) Dressed in reflective vests or bright clothing of similar type to distinguish their status as Marshalls	WATPA		Reflective vests Safety barriers		Ongoing	Track staff to keep alert while racing is on
3.	Out of control vehicle interaction with other racers	4/H	a) track must be a minimum of 4 metres wide- but up to 8 metres where possible b) Have a maximum of 100 metre straight c) Have an appropriate safety run off at the end of the straight	WATPA		Track min 4m wide No tight corners Drivers to wear closed in shoes, helmet, neck brace, appropriate clothing for racing		Ongoing	Drivers to follow rules of racing and drivers not obeying rules are reprimanded accordingly
4.	Vehicle accident resulting in harm	4/H	a) First Aid Personnel must be in attendance at all times while racing is in progress. b) recommends the use of St Johns or a similar First Aid Contractor for legal	WATPA		Minimum of 3 qualified 1 st aid attendees Hospital/Medical service contractor in attendance or on standby		Ongoing	Incident reporting forms to be filled for insurance purposes

Attachment 9.2

			reasons but senior first aid will be accepted if event is run in a town within 10km of a fully staffed hospital						
5.	Vehicle accident resulting in fire	2/L	a. Fire extinguishers every 15m along tractor pulling track b. At least 1 is required and this is to be with the most centrally located Marshall on lawn mower racing track c. All vehicles require personal fire extinguishers for refiling fuel d. All tractor pulling vehicles must run with fire extinguisher in vehicle	WATPA		Fire extinguishers located around racetrack. Water tenders for fire that reaches paddock Fire extinguishers located in pit area		Ongoing	Incident reporting forms to be filled for insurance purposes
6.	Medical Emergency	2/L	First Aid Personnel must be in attendance at all times while racing is in progress. Local hospital to be notified of race dates	WATPA		Clear path for emergency vehicle to access accident where needed, clear access to 1 st aid room at rear of grandstand		Ongoing	Incident reporting forms to be filled for insurance purposes
7.	Spectators entering track	1/L	a) spectator fencing must be 1 metre in height b) Be made from plastic mesh, wire or similar so as to prevent spectator access to the track. c) Be a minimum of 3 metres (& up to 10 metres where possible) from the nearest edge of the racetrack. d) Have a 10-metre space [or more] between spectators and the track, at the end of the straight.	WATPA & gate attendant		Star pickets/caps Mesh fencing Bunting Warning signs Witches' hats Gate attendants		Ongoing	Gate and track attendants monitoring fence line, keeping an eye on spectators
8.	Traffic in pits	3/H	Pit Marshall directs traffic in pit area.	WATPA & pit attendant		Pit Marshall x 2 Fluro vest Incident form(s) Two-way radio		Ongoing	Warning signs placed in pit area

Attachment 9.2

			All vehicles have a 5kph only policy when moving around Pit area.			Gate attendant x 2		
9.	Spectators in pits	3/H	<p>Pit Marshall directs traffic in pit area. All vehicles have a 5kph only policy when moving around Pit area.</p> <p>Pit Marshall controls the flow of spectators and vehicles in pit area. All spectators asked to leave pit area prior to vehicles starting up.</p>	WATPA & pit attendant		<p>Pit Marshall x 2 Fluro vest Incident form(s) Two-way radio Gate attendant x 2</p>	Ongoing	Warning signs in pit area and at entry to pits. Emergency map and information located in race day program given to spectators at main gate entry
10.	Pulling Sled	1/L	Sled hazard assessment and control sheet filled in prior to the running of every event. Scrutineers to assess sled to make sure it meets insurance and safety standards	WATPA		<p>Sled Scrutineers x 3 Sled hazard assessment control sheet.</p>	Ongoing	Every race meeting sled is serviced and checked so it meets Hazard assessment control standards
11.	Volunteers on track – Sled operator	2/L	All sled operators, Flag Marshalls, Track marshals and volunteer track workers to be trained and competent.	WATPA		Sled Trained operator who understands the rules and regulations of Tractor pulling	Ongoing	All drivers and hookers are trained in the process of hooking a competing vehicle to the sled and a flag marshal checks the hooking up process. Training is revised every 2 months.
12.	Volunteers on track – Hooking/ Unhooking	3/H	All sled operators, Flag Marshalls, Track marshals and volunteer track workers to be trained and competent process.	WATPA		<p>Fluro vest Safety gear</p>	Ongoing	All drivers and hookers are trained in the process of hooking a competing vehicle to the sled and

Attachment 9.2

									a flag marshal checks the hooking up process Training is revised every 2 months..
13.	Volunteers on track – Pull back vehicle	2/M	Pull back vehicle to be a licensed roadworthy vehicle as per insurance requirements.	WATPA		Licensed road worthy vehicle		Ongoing	
14.	Pull back vehicle operator	2/L	All sled operators, Flag Marshalls, Track marshals and volunteer track workers to be trained and competent.	WATPA		Trained competent operator		Ongoing	
15.	Pulling Vehicle	3/M	All vehicles meet club standards and are built within the clubs’ rules and regulations	WATPA & Vehicle Owner		Vehicle that meets WATPA rules and regulations. Has a fire extinguisher, safety kill switch, driver over 16years of age		Ongoing	Pre-start check on vehicle. All competing vehicles are scrutineered prior to the start of all events
16.	Fuel containers	3/M	All fuel containers are of approved type fire extinguishers for the fuel types are present at refuelling. WATPA has a no smoking policy in the pit area	WATPA & Vehicle owner		Appropriate fire extinguishers Scrutineers		Ongoing	Pit Marshall and scrutineers to inspect fuel containers and check fire extinguishers during scrutineering

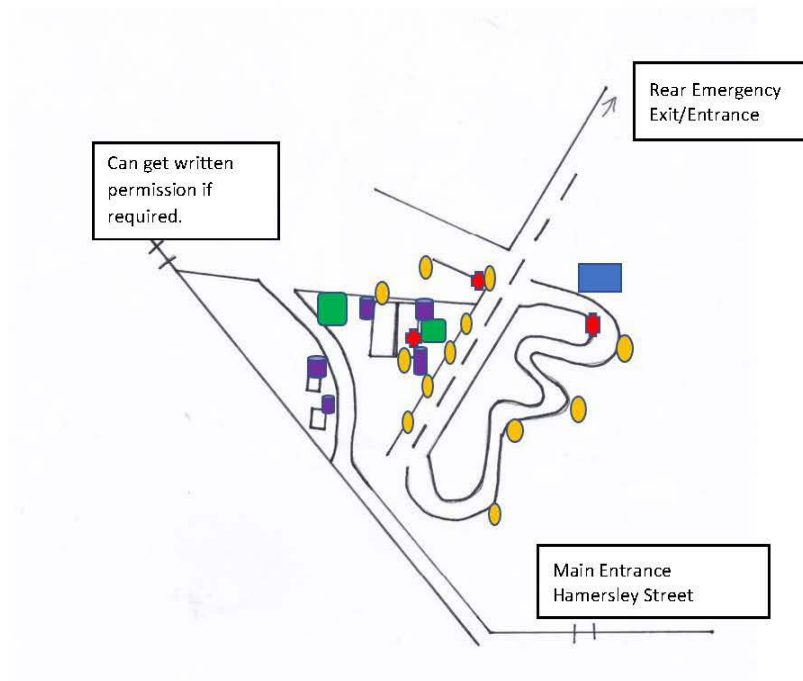
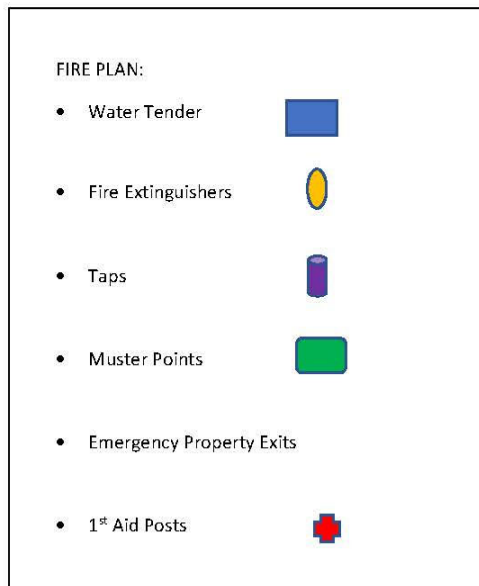
Likelihood	Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
A (Almost Certain)	M	H	H	E	E
B (Likely)	M	M	H	H	E
C (Possible)	L	M	H	H	H
D (Unlikely)	L	L	M	M	H
E (Rare)	L	L	M	M	H

E (Extreme)	H (High)
M (Medium)	L (Low)

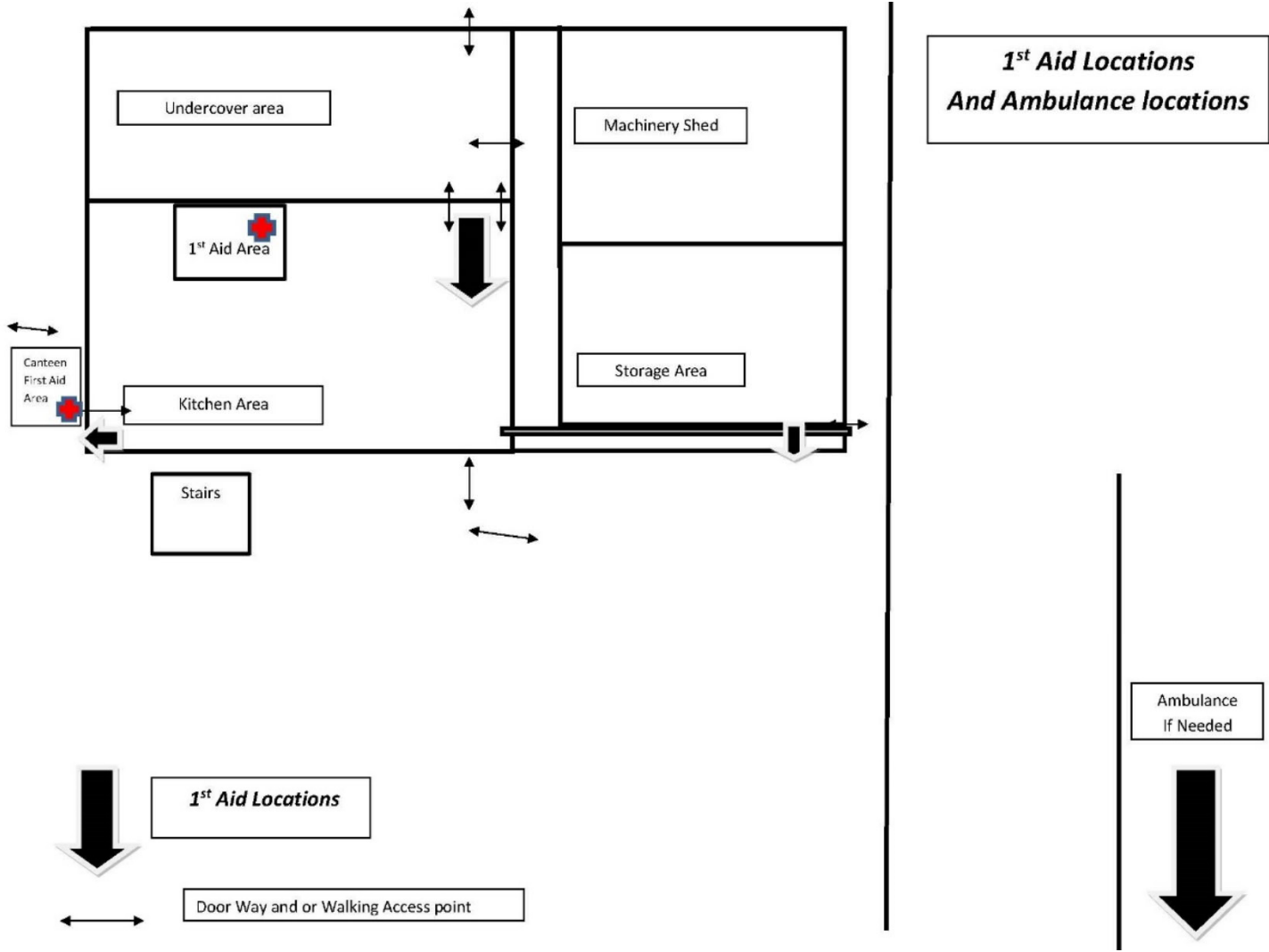
Attachment 9.2

Western Australian Tractor Pull Association Inc.

EMERGENCY POINTS AND INFORMATION MAP



Attachment 9.2



9.3 Proposed Amendment to Building Envelope - Lot 9 on Survey Strata Plan 68980 Maitland Road, Beverley

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	24 January 2022
Applicant:	Phillip and Tess Walker
File Reference:	MAI 51653
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	Application Letter, Existing & Proposed Building Envelope Plan

SUMMARY

An application has been received to amend the location of the building envelope on Lot 9 on Survey Strata Plan 68980 Maitland Road, Beverley. It will be recommended the application be approved.

BACKGROUND

The applicant is proposing to amend the location of the building envelope on the abovementioned lot from its current location to further away from the Common Property – internal access way (Lot 10 on Survey Strata Plan 68980). Please refer to existing building envelope plan & new proposed building envelope plan, attached hereto.

The subject property is zoned '*Rural*' in terms of the Shire of Beverley Local Planning Scheme No. 3 (LPS3), is 41.4576 ha in extent and vacant.

COMMENT

As per the application letter, the amended building envelope location will result in better land management and enjoyment of the property and is supported.

STATUTORY ENVIRONMENT

The application may be approved under the Shire of Beverley's Local Planning Scheme No. 3.

CONSULTATION

No consultation was deemed required.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

There are no strategic implications relative to this application.

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council grant approval for an amendment to the building envelope at Lot 9 on Survey Strata Plan 68980 Maitland Road, Beverley subject to the following condition and advice notes:

Condition:

1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by the Manager: Planning & Development Services.

Advice Notes:

Note 1: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

Note 2: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

COUNCIL RESOLUTION

M6/0222

Moved Cr Gogol

Seconded Cr Norman

That Council grant approval for an amendment to the building envelope at Lot 9 on Survey Strata Plan 68980 Maitland Road, Beverley subject to the following condition and advice notes:

Condition:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by the Manager: Planning & Development Services.**

Advice Notes:

Note 1: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

Note 2: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

Attachment 9.3

New Building Envelope

Hi Stefan,

We would like to change our envelope from up near the road, to down the back so we can look down the valley for the nice views it has to offer, so we don't cop the dust off the gravel road and to be a little more secluded.

Kind Regards,

Phillip & Tess Waller

Attachment 9.3



Attachment 9.3



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9.4 Development Application – Pilot Training Facility - Reserve 32745 (Lot 29705), Bremner Road, Beverley Airfield

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	16 FEBRUARY 2021
Applicant:	Geoff Overhue – Beverley Soaring Society
File Reference:	BRE 32745
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	Application Letter, Site Plan, Training Facility Building Drawings, Lease Area

SUMMARY

An application has been received for the construction of a Pilot Training Facility at the Beverley Airfield. The application will be recommended for approval.

BACKGROUND

The Shire has received a proposal to construct a Pilot Training Facility Building (single storey, in extent approx. 9m x 23m = 207m²) at the Beverley Airfield, within the agreed *Beverley Soaring Society* lease area. In terms of the previous *Shire of Beverley Town Planning Scheme No. 2, Club Premises* Land Use is an extension to an existing non-conforming use recognised by Council at its 28 October 2008 meeting.

In terms of the present *Shire of Beverley Local Planning Scheme No. 3 (LPS3)*, the use of *Club Premises* is an 'A' use in the *Rural* zone, which requires advertising pursuant to Clause 64 of the deemed provisions. The *Department of Planning Lands and Heritage* however advised that exemption for advertising is appropriate pursuant to Clause 64(2).

The subject site is zoned '*Rural*', contains buildings associated with the *Beverley Soaring Society*, a number of on-site caravans, caravan shelters, glider maintenance workshop and existing glider hangers.

COMMENT

The application is for planning approval for the construction of a Pilot Training Facility Building associated with *Beverley Soaring Society* activities. The applicant submitted the attached justification in support of the application:

The number of members of BSS is growing steadily and we are now struggling to find space for the morning briefings and lecture-room training required for new and existing members.

Each new member needs one to two years of training to become fully fledged glider pilots and attaining their Glider Pilot Certificate. Training has become more sophisticated requiring much more theory to be taught including weather forecasting and hazards, airspace, rules of the air, radio use, aerodynamics, navigation, threat and error management, nutrition and hydration, glider inspection and maintenance, legal issues, visitor safety etc.

The morning briefings are attended by all pilots flying on the day and cover weather forecasts, fire restrictions, notams, safety issues and plans for the day.

The new facility will incorporate kitchen facilities and storage in addition to audio visual training aids.

We also hope to make the facilities available to local community groups when we are not using them.

We would also like to engage with high schools in the region to provide occasional "aviation exposure" to the students, particularly where it fits in with their science and technology subjects or vocational planning. The training facility would be very helpful for that.

Pursuant to the *Planning and Development (Local Planning Schemes) Regulations 2015, Schedule 2, Part 10A, Clause 78A*, the proposed development is regarded as a habitable building. For this reason the submission of a Bushfire Attack Level (BAL) Assessment will be proposed to be made a condition of planning approval in order to determine the Building Construction Standard as per AS3959.

The proposal is regarded as conforming with the intent of the broader established land use and it is considered to add considerable value to the club activities.

It is the opinion of planner that the proposal will enhance an activity (gliding) that promotes a positive image of Beverley to the wider community. It will therefore be recommended Council grant conditional Planning Approval for the application.

STATUTORY ENVIRONMENT

Shire of Beverley Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

There are no Strategic Plan Implications relative to this issue.

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council grant Planning Approval for the construction of a Pilot Training Facility on Reserve 32745 (Lot 29705), Bremner Road, Beverley, subject to the following conditions and advice notes: -

Conditions:

1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.
2. No trees are to be removed without the prior approval of the appropriate authorities.
3. The building construction standard shall adhere to Australian Standard AS3959 pursuant to the calculated Bushfire Attack Level to be determined by a Bushfire Attack Level Assessment.

Advice Notes:

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

Note 3: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

Note 4: The applicant is advised a building permit is required prior to commencement of any building works.

Note 5: The applicant is advised to consider the location of the safety zone of the Beverley Rifle Club and not encroach onto such.

Note 6: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

COUNCIL RESOLUTION

M7/0222

Moved Cr Gogol

Seconded Cr Davis

That Council grant Planning Approval for the construction of a Pilot Training Facility on Reserve 32745 (Lot 29705), Bremner Road, Beverley, subject to the following conditions and advice notes: -

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. No trees are to be removed without the prior approval of the appropriate authorities.**
- 3. The building construction standard shall adhere to Australian Standard AS3959 pursuant to the calculated Bushfire Attack Level to be determined by a Bushfire Attack Level Assessment.**

Advice Notes:

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

Note 3: Nothing in the approval or these conditions shall excuse compliance with all relevant written laws in the commencement and carrying out of the development.

Note 4: The applicant is advised a building permit is required prior to commencement of any building works.

Note 5: The applicant is advised to consider the location of the safety zone of the Beverley Rifle Club and not encroach onto such.

Note 6: If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

Attachment 9.4

Beverley Soaring Society Inc

Pilot Training Facility - Justification for development

This justification is in support of our Planning Approval Application for a new training facility on the airfield area leased from the Shire by BSS.

The number of members of BSS is growing steadily and we are now struggling to find space for the morning briefings and lecture-room training required for new and existing members.

Each new member needs one to two years of training to become fully fledged glider pilots and attaining their Glider Pilot Certificate. Training has become more sophisticated requiring much more theory to be taught including weather forecasting and hazards, airspace, rules of the air, radio use, aerodynamics, navigation, threat and error management, nutrition and hydration, glider inspection and maintenance, legal issues, visitor safety etc.

The morning briefings are attended by all pilots flying on the day and cover weather forecasts, fire restrictions, notams, safety issues and plans for the day.

The new facility will incorporate kitchen facilities and storage in addition to audio visual training aids.

We also hope to make the facilities available to local community groups when we are not using them.

We would also like to engage with high schools in the region to provide occasional "aviation exposure" to the students, particularly where it fits in with their science and technology subjects or vocational planning. The training facility would be very helpful for that.

The proposed building details are:

- 9m x 23m single story
- Bondor panel construction which is highly insulated with a colorbond finish
- Decking and pergola on the north side
- Windows for winter sun, shaded by a roof overhang in summer
- Disabled access

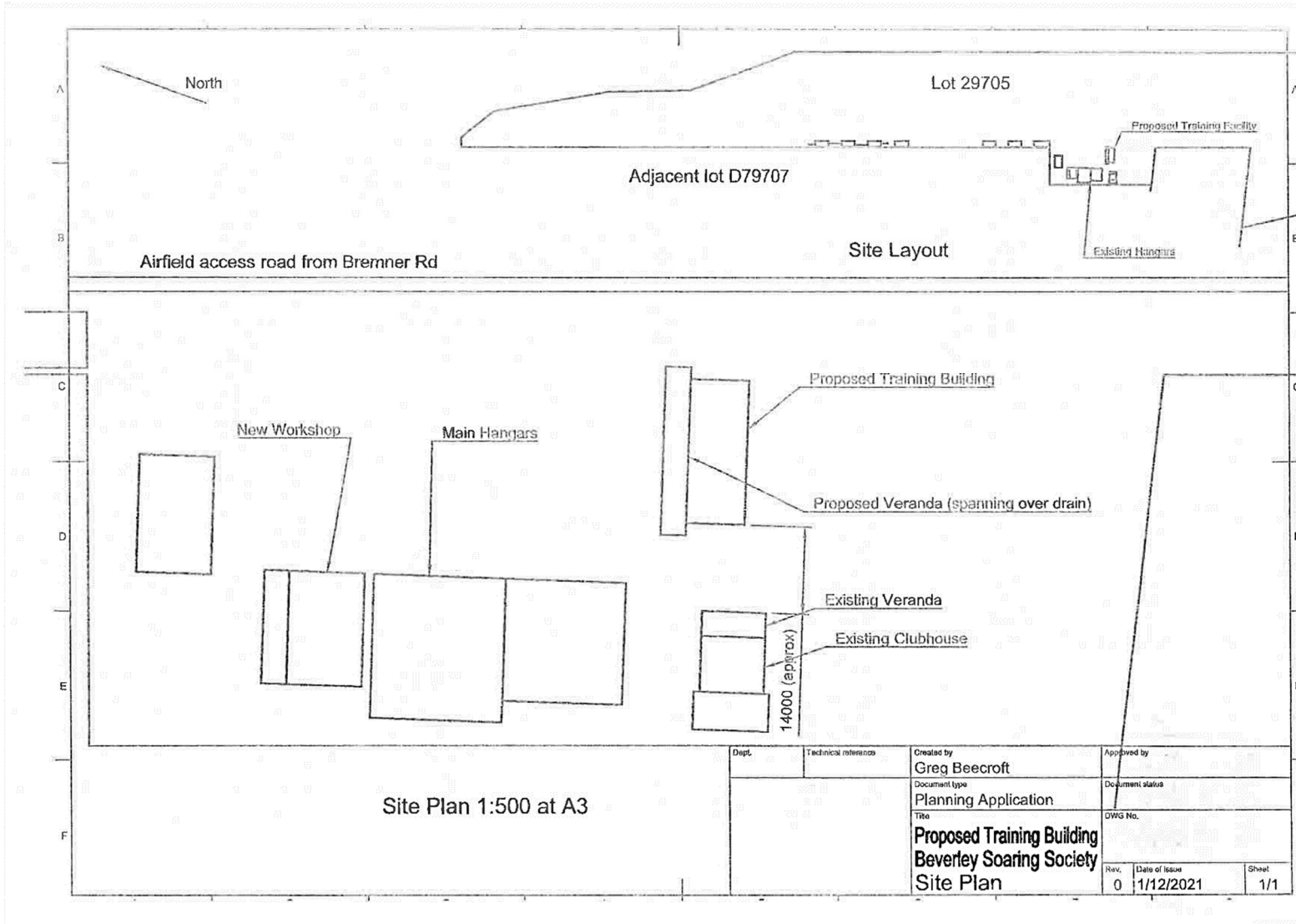
Access will be via Bremner Road and the airfield access road, similar to the existing facilities.

Disabled toilets are already provided close by within the existing BSS facilities. The training facility will not be used for accommodation and will be Class 9b.

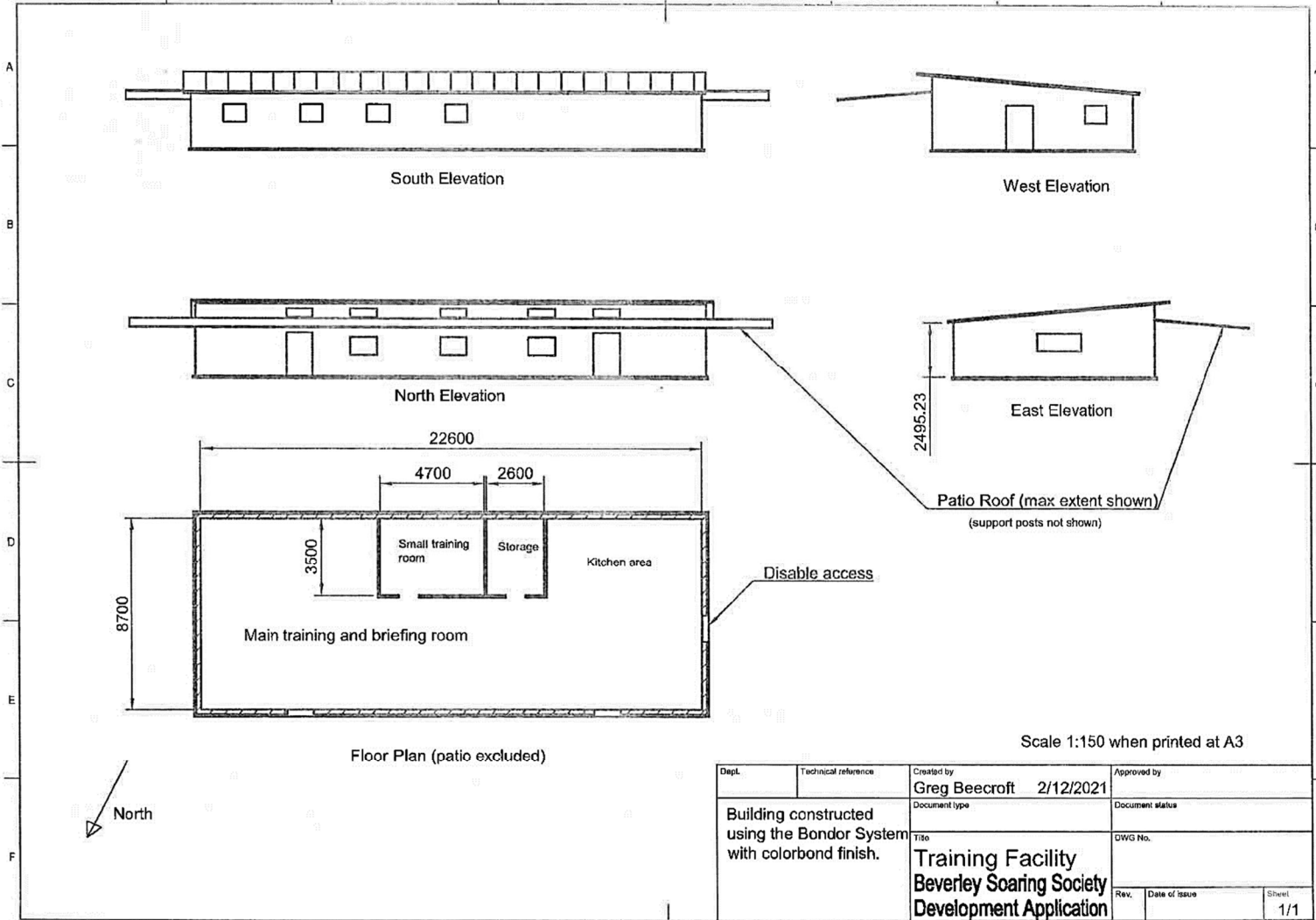
Geoff Overheu

President of Beverley Soaring Society

Attachment 9.4



Attachment 9.4



9.5 Proposed Road Dedication – Section of Road, off Tip Road (Nicholas Street Extension)

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	28 January 2022
Applicant:	Shire of Beverley
File Reference:	WO NIC
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	27 May 2014 – Tip Road Dedication
Disclosure(s) Of Interest:	None
Attachments:	General Locality Map, Map - Proposed Road Reserve to Lot 79

SUMMARY

Council is requested to resolve to commence advertising for Road Dedication purposes for a section of road, off the tip road (which is an extension of Nicholas Street), pursuant to Section 56 of the *Land Administration Act, 1997*.

BACKGROUND

The Shire of Beverley Council resolved during 2014 to dedicate a section of land as Public Road, which subject land followed the track to the Shire's tip and to the entrance of the BORMSA site. The road dedication exercise for the Tip Road, as it is colloquially known, is progressing at the *Department of Planning, Lands and Heritage (DPLH)*.

During discussions with the DPLH it was discovered that Lot 79 on Deposited Plan 224359 is landlocked, without any formal legal road access. The property is accessed through an informal track off Tip Road – shown in red on attached Locality Maps. This track traverses Reserve 28192 (Lot 28288) over which the Shire holds a Management Order. The purpose of the Reserve is for '*Protection of Bushland and Flora*'.

Lot 79 is in private ownership (Phyllis Evelyn Facey). The absence of formal legal access will make future dealings with the land from a development and/or transfer perspective challenging.

DPLH advised that it would be appropriate to dedicate this informal track to lot 79 as road as part of this ongoing road dedication exercise for the Tip Road, as long as advertising pursuant to Section 56 of the *Land Administration Act, 1997* is done.

COMMENT

Shire Planner submits that the opportunity presented by DPLH to dedicate also this access track to lot 79 as Public Road, as part of the broader Tip Road Dedication exercise, should be pursued.

STATUTORY ENVIRONMENT

Land Administration Act, 1997.

FINANCIAL IMPLICATIONS

Council will be required to pay for Land Surveying costs associated with the Tip Road - road dedication, as reported in earlier Council Reports, as well as for this added-on section of road accessing Lot 79.

The Shire's nominated Surveyor for this exercise is Bill Scanlan Surveyors. Updated costings as at February 2022 were provided as follows:

- Tip Road Surveying: \$15,375 (ex GST);
- Access road to Lot 79: \$3,950 (ex GST).

STRATEGIC IMPLICATIONS

There are no Strategic Plan Implications relative to this issue.

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council resolve to:

1. Confirm that the access track to Lot 79 over Reserve 28192 (Lot 28288), shown on the attached plan, had been used uninterrupted for more than 10 years;
2. Dedicate a section of road, off Tip Road, as public Road, so as to afford lot 79 on DP 224359 legal road reserve access;
3. Instruct the Shire Planner to progress the advertising for Road Dedication purposes pursuant to Section 56 of the *Land Administration Act 1997*.

COUNCIL RESOLUTION

M8/0222

Moved Cr Maxwell

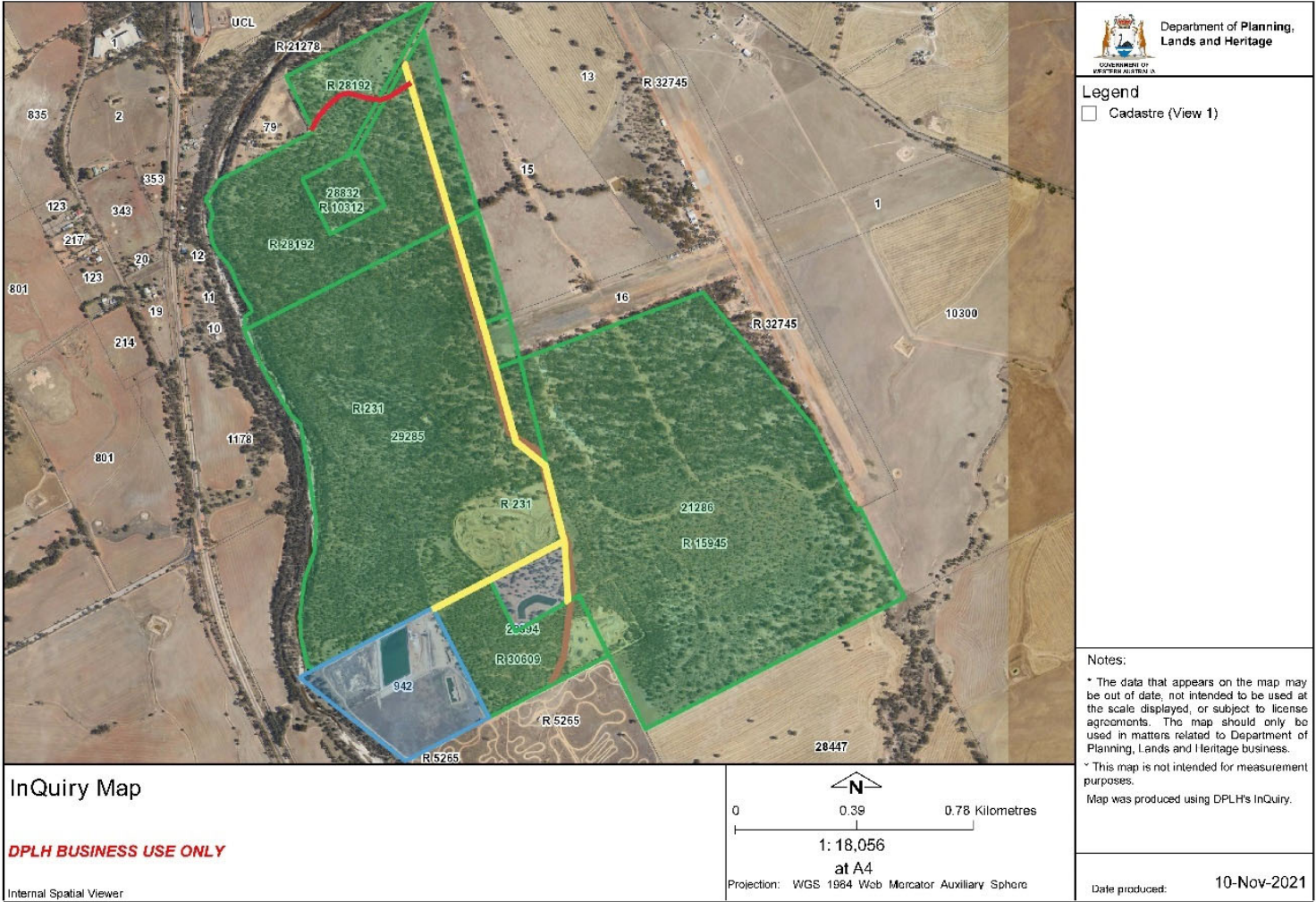
Seconded Cr Davis

That Council resolve to:

- 1. Confirm that the access track to Lot 79 over Reserve 28192 (Lot 28288), shown on the attached plan, had been used uninterrupted for more than 10 years;**
- 2. Dedicate a section of road, off Tip Road, as public Road, so as to afford lot 79 on DP 224359 legal road reserve access;**
- 3. Instruct the Shire Planner to progress the advertising for Road Dedication purposes pursuant to Section 56 of the *Land Administration Act 1997*.**

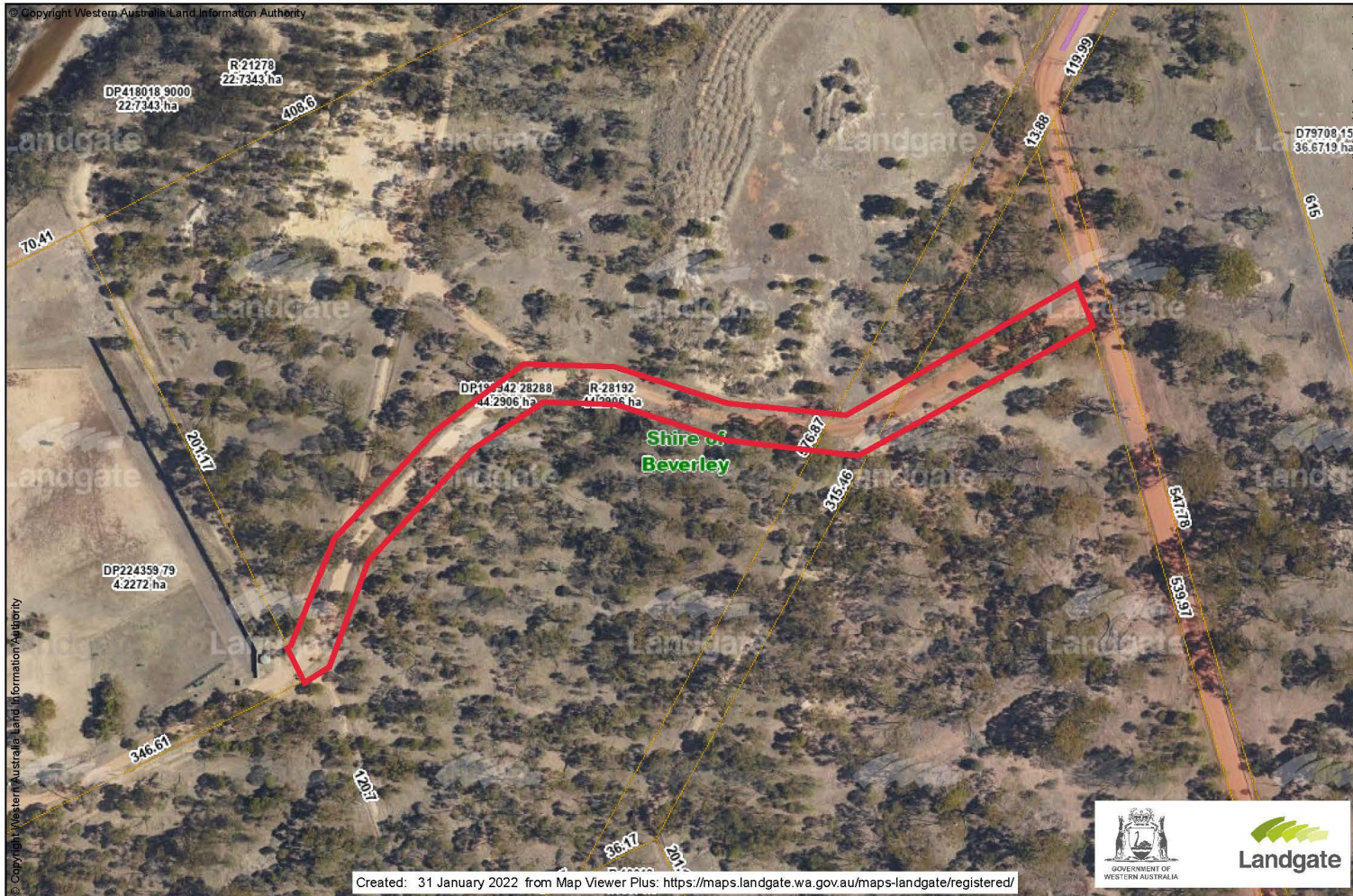
CARRIED 7/0

Attachment 9.5



Attachment 9.5

ROAD DEDICATION: SECTION OF ROAD, OFF TIP ROAD



9.6 Proposed Workforce Accommodation – 1555 (Lot 52) Westdale Road, Beverley

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	Gavin R Koopman (Owner: L Wulff)
File Reference:	WES 51655
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	Locality Map, Site Plan, Proposed Accommodation Elevation Sketch

SUMMARY

An application has been received to construct Workforce Accommodation at 1555 (Lot 52) Westdale Road, Beverley. It will be recommended the application be refused.

BACKGROUND

The applicant is proposing to construct Workforce Accommodation at 1555 (Lot 52) Westdale Road, Beverley. The proposed Workforce Accommodation structure seems to be a free-standing self-contained unit of 18m x 9m referred to as a 'Dwelling' on the application sketch plan – see attachment.

The subject property is zoned 'Rural' in terms of the Shire of Beverley Local Planning Scheme No. 3 (LPS 3), is 21.39 ha in extent and contains an existing farm homestead and associated Outbuildings.

The property is located within a Bushfire Prone Area.

The applicant submitted the following justification:

The reason for our application is to have a workers accommodation so we can assist Lawrence and Anne Wulff in developing a sustainable lot using permaculture principles for non-commercial use.

An application for Planning Approval on the same property served before Council during the October 2021 meeting for an *Ancillary Dwelling* and was approved. The justification presented was identical to the above, albeit from a different proponent.

On request from Shire Planner for clarification around the proposed *Permaculture Design and Development* referenced on the planning application form, the owner of the property replied as follows:

Perhaps it is appropriate for me as the owner of the property to explain what "Permaculture Design and Development" means as far as what we envision this property will develop into. Our desire is to develop a sustainable living environment. This would include regenerative agriculture by firstly revitalising the soil health using only organic materials (without chemical fertilisers and pesticides), and slashing of the paddocks to build up the top soil compost. Vital to the soil health is also water retention. Major earth works was done 5 years ago to develop drains and swales to keep as much of the rainfall as possible in the property. Over 5,000 native trees have also been planted to rehabilitate

the bald hill and other areas which will all add to re-greening the property and creating an environment conducive for developing a sustainable health food source.

This vision may take many years to fulfill. Ultimately, it is looking at a "Food Forest" which would look very different from the commercial orchard with fruit trees neatly cultivated. Vegetable and edible plants will grow scattered throughout the property instead of a market garden.

In order to fulfill this vision, more like-minded people are needed. So two families have come to volunteer help with this project. The first one, Rod and Wendy Hoffmann are building their shire-approved simple accommodation. The second family, Garvin and Harriet Koopman are in the process of applying to the shire for approval to build their accommodation. Both families are presently having their sources of income outside this property ie I am not hiring them to maintain and develop this property.

In summary, the vision we have for this property is to improve the health of the soil, the health of the environment, and ultimately the health of people living here.

Further clarification was sought by the Shire Planner on a number of issues pertaining to the above proposal. Below is a summary of the questions posed by Shire Planner (SP) and owner's (O) responses:

(SP): Is it the intention for folks to live on the property, 'living off the land' so to speak in a 'sustainable living environment'?

(O): Yes. My answers to your questions below would give you the context of my "Yes"

(SP): Will people working and living on the property be engaged in commercial agricultural activities?

(O): No. The thrust of our activities is following the 3 principles of permaculture:

a) Care for the land

b) Care for people

c) Share our knowledge and experiences and share our food surplus with the needy.

As we develop this property along a healthy and sustainable living environment, we might attract others in the community who would be interested to follow the same lifestyle. And we will gladly share our knowledge and experiences and also help them get started, even using their residential back yard. (There is a world-wide movement to mobilise city residents to transform their backyards into a reliable food source. Combined, we are looking at 100s of acres within the city providing food and insulating the city from food shortages like what is happening now due to the covid19 pandemic).

As a start, interested ones in the community would most likely organise their own weekly or monthly market garden gathering where what they grow could be sold or exchanged for a different type of produce that another is growing. As this "movement" grows, a community co-operative may be registered as a legal NFP (not-for-profit) entity. This whole activity will in fact ultimately lead to enhancing a healthy community spirit which any town or city desires.

(SP): Is the proposed accommodation of a permanent nature – i.e. will they be permanently lived in – also in the long run?

(O): Yes. They are serious enough in this healthy lifestyle to build their own residences to live in permanently and also in the long run.

(SP): *What is the core agricultural product that will be produced on the property and will this be commercial in nature, i.e. will produce be grown on site and sold off-site, or will the produce grown/to be grown on site only be for the consumption of tenants on the land/property?*

(O): *There is no core agricultural product produced in this property that is commercial in nature. The product of the agricultural activities has its intrinsic value in developing a wholistic community as explained above.*

COMMENT

The proposed use of *Workforce Accommodation* is a 'D' use pursuant to Zoning Table 3 in the Shire of Beverley *Local Planning Scheme No. 3* (LPS3), which mean that the use is not permitted unless the local government has exercised its discretion by granting development approval.

Pursuant to Shire of Beverley *Local Planning Scheme No. 3*, *Workforce Accommodation* is defined as follows:

means premises, which may include modular or relocatable buildings, used —

(a) primarily for the accommodation of workers engaged in construction, resource, agricultural or other industries on a temporary basis; and

(b) for any associated catering, sporting and recreation facilities for the occupants and authorised visitors

Shire Planner submits that from the submission and clarifications received, the proposed use cannot be considered as *Workforce Accommodation* according to the definition referenced above, as the intent is for occupants to live in the accommodation on the property on a *permanent* long term basis.

It would seem from the submission that the primary intent is to establish a form of self sustainable lifestyle village with a number of families living there on a permanent basis. The proposed *Workforce Accommodation* also seems to not be associated with any commercial primary production agricultural activities, but simply ancillary to the real apparent intent of permanent habitation.

Should Council consider to approve this application it will create an undesirable precedent, and the application will thus be recommended for refusal.

In the context of the above it is worthwhile referencing *Clause 34* of LPS3, quoted below. Please note that this refers to additional *Dwellings* on *Rural Zoned Land*, and not *Workforce Accommodation*:

34. Development and subdivision in the Rural zone

(1) Additional dwellings

(a) In the Rural zone, the erection of more than one (1) single house per lot will generally not be supported. The local government may, at its discretion, approve the erection of one (1) additional dwelling on a rural lot provided that:

(i) the total number of dwellings on the lot will not exceed three

(3) dwellings;

(ii) the additional dwelling(s) complies with the setback

- requirements of Table 5 of this Scheme;*
- (iii) the lot has an area not less than 100 ha;*
 - (iv) it can be demonstrated that the additional dwelling(s) is for workers or family members employed for primary production activities on that lot;*
 - (v) adequate provision of potable water for and disposal of sewage from the additional dwelling(s) can be demonstrated;*
 - (vi) the additional dwelling(s) will not adversely detract from the rural character and amenity of the area or conflict with primary production on the subject lot or adjoining land;*
 - (vii) access to the existing road network is to be provided for any additional dwelling(s) and shared with any existing dwelling(s) where practicable;*
 - (viii) the existence of more than one dwelling on a lot in the Rural zone shall not be considered by itself to be sufficient grounds for subdivision.*

STATUTORY ENVIRONMENT

Shire of Beverley's Local Planning Scheme No. 3.

CONSULTATION

Consultation was had with the *Department of Planning, Lands and Heritage* in order to seek advice on the definition of *Workforce Accommodation*.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

There are no strategic implications relative to this application.

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council resolve to refuse the application for Workforce Accommodation at 1555 (Lot 52) Westdale Road, Beverley, on the following grounds:

The proposed development is not considered Workforce Accommodation pursuant to the definition of such in the Shire of Beverley Local Planning Scheme No. 3.

Advice Note:

If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

COUNCIL RESOLUTION

M9/0222

Moved Cr Martin

Seconded Cr Gogol

That Council resolve to refuse the application for Workforce Accommodation at 1555 (Lot 52) Westdale Road, Beverley, on the following grounds:

The proposed development is not considered Workforce Accommodation pursuant to the definition of such in the Shire of Beverley Local Planning Scheme No. 3.

Advice Note:

If an applicant is aggrieved by this decision there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

3:21pm – Stefan de Beer, Shire Planner, left the meeting and did not return.

Attachment 9.6

To Stefan De Beer,

The reason for our application is to have a workers accommodation so we can assist Lawrence and Anne Wulff in developing a sustainable lot using Permaculture principles for non commercial use.

Thankyou.

Carin Koopman



P.S BAL REPORT has been electronically lodged for this property under the name of WULFF/HOFFMANN.

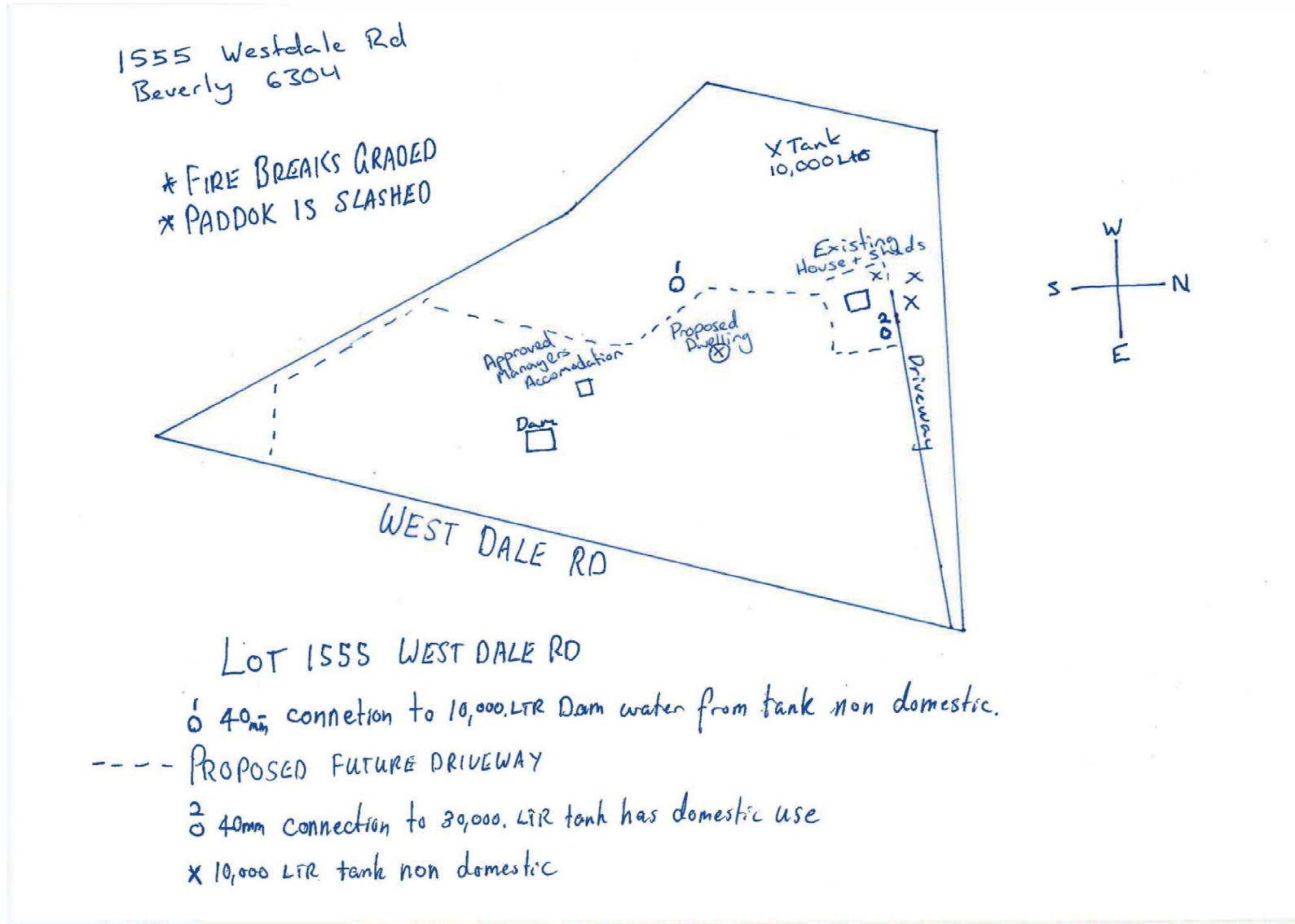
Attachment 9.6

1555 (Lot 52) Westdale Road

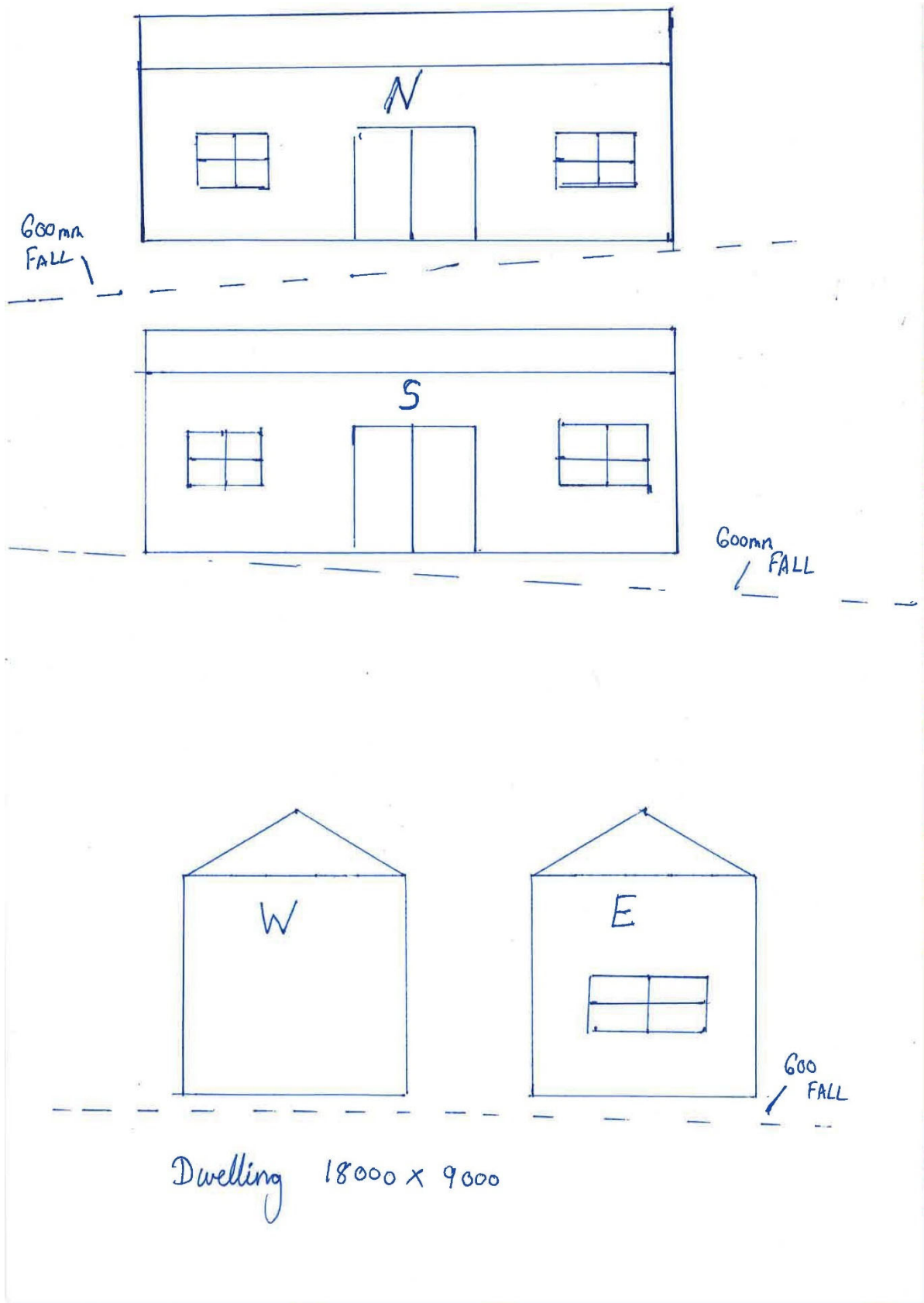


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Attachment 9.6



Attachment 9.6



10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Monthly Financial Report – December 2021

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	28 January 2021
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	December 2021 Financial Reports

SUMMARY

Council to consider accepting the financial report for the period ending 31 December 2021.

BACKGROUND

There is a statutory requirement that the Local Government is to prepare, each month, a statement of financial activity reporting on sources and applications of its funds and to present the statement to Council.

Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater at the July 2021 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 31 December 2021 have been provided and include:

- Financial Activity Statement;
- Statement of Net Current Assets;
- Statement of Financial Position; and
- Supplementary information, including;
 - Operating Statement by Nature and Type;
 - Road Maintenance Report; and
 - Investment of Surplus Funds Report.

STATUTORY ENVIRONMENT

Section 6.4(1) of the *Local Government Act* provides that a local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Regulation 34 of the *Local Government (Financial Management) Regulations* requires a Statement of Financial Activity to be prepared each month which is to contain the following details:

- (a) annual budget estimates;
- (b) budget estimates to the end of the month;
- (c) actual amount of expenditure and revenue;
- (d) material variances between comparable amounts in (b) and (c) above; and
- (e) the net current assets at the end of the month to which the statement relates (i.e. surplus / (deficit) position).

The Statement is to be accompanied by:

- (a) explanation of the composition of net current assets, less committed assets and restricted assets;
- (b) explanation of the material variances; and
- (c) such other information considered relevant by the local government.

FINANCIAL IMPLICATIONS

All revenue and expenditure, unless disclosed in the notes to material variances, are as per the 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

AF004 – Investing Surplus Funds

RISK IMPLICATIONS

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that a Statement of Financial Activity is prepared within two months of the end of the reporting period. This report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER’S RECOMMENDATION

That the monthly financial report for the month of December 2021 be accepted and material variances be noted.

COUNCIL RESOLUTION

M10/0222

Moved Cr Norman

Seconded Cr Maxwell

That the monthly financial report for the month of December 2021 be accepted and material variances be noted.

CARRIED 7/0

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
31 December 2021**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Operating Revenue					
General Purpose Funding	3,388,968.00	3,164,598.00	3,144,742.92	(19,855.08)	LGGC General Grant funding (\$15,525) allocation lower than anticipated for 21/22.
Governance	2,100.00	2,000.00	16,570.10	14,570.10	CCZ Golf Day Sponsorship and Green Fees \$11,646 unbudgeted.
Law, Order & Public Safety	242,100.00	54,676.00	54,853.04	177.04	
Health	300.00	96.00	200.00	104.00	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	129,692.00	65,780.00	64,112.00	(1,668.00)	
Community Amenities	211,385.00	199,826.00	201,354.03	1,528.03	
Recreation & Culture	218,434.00	66,981.00	96,924.15	29,943.15	Moort Wabiny Park Retention Fee \$33,963 transfer from Trust partially offset by final retention fee repayment to Contractor.
Transport	3,950,230.00	1,320,214.00	1,425,792.48	105,578.48	Regional Airports Funding grant for runway seal \$104,538 received YTD.
Economic Activities	197,344.00	132,768.00	131,702.91	(1,065.09)	
Other Property & Services	43,100.00	22,290.00	24,807.04	2,517.04	
Total Operating Revenue	8,383,653.00	5,029,229.00	5,161,058.67	131,829.67	
Operating Expenditure					
General Purpose Funding	(162,227.00)	(70,056.00)	(62,584.34)	7,471.66	
Governance	(306,541.00)	(149,196.00)	(153,964.90)	(4,768.90)	
Law, Order & Public Safety	(432,526.00)	(192,362.00)	(173,886.35)	18,475.65	ESL expenditure lower than anticipated YTD.
Health	(154,777.00)	(71,168.00)	(63,472.72)	7,695.28	
Education & Welfare	(111,017.00)	(34,754.00)	(35,505.55)	(751.55)	
Housing	(205,724.00)	(101,610.00)	(92,943.02)	8,666.98	
Community Amenities	(666,749.00)	(308,540.00)	(287,558.08)	20,981.92	Stormwater drainage maintenance \$11,115, Rubbish and Recycling collection fess \$3,910, Other Planning Expenses \$2,406 lower than anticipated YTD.
Recreation & Culture	(1,592,700.00)	(734,582.00)	(727,183.08)	7,398.92	
Transport	(2,519,187.00)	(1,330,376.00)	(1,330,661.39)	(285.39)	
Economic Activities	(593,888.00)	(244,940.00)	(237,366.94)	7,573.06	
Other Property & Services	(15,050.00)	(3,986.00)	127,264.00	131,250.00	PWOH & POC allocation timing versus expenditure.
Total Operating Expenditure	(6,760,386.00)	(3,241,570.00)	(3,037,862.37)	203,707.63	
Net Operating	1,623,267.00	1,787,659.00	2,123,196.30	335,537.30	
Capital Income					
Self Supporting Loan - Principal Repayment	14,285.00	9,045.00	9,045.38	0.38	
Proceeds from Sale of Assets	359,000.00	228,182.00	228,181.81	(0.19)	
New Loan Raised	1,000,000.00	1,000,000.00	1,000,000.00	0.00	
Total Capital Income	1,373,285.00	1,237,227.00	1,237,227.19	0.19	

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
31 December 2021**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Capital Expenditure					
Land and Buildings	(329,893.00)	(213,055.00)	(239,292.19)	(26,237.19)	Moort Wabiny Park final retention fee payment (\$15,438) offset by transfer from Trust. Onsite Cabin Carports (\$3,789) greater than anticipated due to internal labour and plant allocations. 20/21 Hunt Road Village works carried over (\$5,314)
Plant and Equipment	(946,980.00)	(556,980.00)	(508,131.87)	48,848.13	Grader purchase \$41,500, Mechanics Ute \$4,350 and DCEO Vehicle \$2,998 less than anticipated.
Office Furniture and Equipment	0.00	0.00	0.00	0.00	
Road Construction	(4,784,186.00)	(1,007,062.00)	(1,003,698.30)	3,363.70	
Other Infrastructure	(2,017,912.00)	(1,221,000.00)	(1,214,796.78)	6,203.22	
Land Under Control	0.00	0.00	0.00	0.00	
Loans - Principal Repayments	(102,053.00)	(22,753.00)	(22,753.12)	(0.12)	
Total Capital Expenditure	(8,181,024.00)	(3,020,850.00)	(2,988,672.26)	32,177.74	
Net Capital	(6,807,739.00)	(1,783,623.00)	(1,751,445.07)	32,177.93	
Adjustments					
Depreciation Written Back	2,405,056.00	1,194,878.00	1,192,875.52	(2,002.48)	
Movement in Leave Reserve Cash Balance	0.00	0.00	70.42	70.42	
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	0.00	0.00	
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00	
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00	
(Profit)/Loss on Disposal of Assets Written Back	(35,100.00)	(64,000.00)	(71,939.43)	(7,939.43)	
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00	
Rounding	0.00	0.00	0.00	0.00	
Add Funding From					
Transfer (To)/From Reserves	1,160,706.00	246,073.00	246,073.01	0.01	
Opening Surplus/(Deficit)	1,653,810.00	1,653,810.00	1,653,809.54	(0.46)	
Total Adjustments	5,184,472.00	3,030,761.00	3,020,889.06	(9,871.94)	
CLOSING SURPLUS/(DEFICIT)	0.00	3,034,797.00	3,392,640.29	357,843.29	

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
31 December 2021**

Description	Actual 2020/21	YTD Actual 2021/22
Current Assets		
Cash at Bank	2,311,028.21	3,444,512.04
Cash - Unrestricted Investments	0.00	0.00
Cash - Restricted Reserves	2,830,708.90	2,584,635.89
Cash on Hand	300.00	700.00
Accounts Receivable	460,327.66	714,295.74
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	14,284.95	5,239.57
Inventory - Fuel	10,281.78	6,244.10
Total Current Assets	5,626,931.50	6,755,627.34
Current Liabilities		
Accounts Payable	(908,299.23)	(553,353.13)
Loan Liability - Current	(102,053.23)	(99,775.75)
Annual Leave Liability - Current	(252,079.13)	(252,079.13)
Long Service Leave Liability - Current	(107,438.93)	(107,438.93)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(1,012,646.94)
Adjustments		
Less Restricted Reserves	(2,830,708.90)	(2,584,635.89)
Less Self Supporting Loan Income	(14,284.95)	(5,239.57)
Add Leave Reserves - Cash Backed	139,689.18	139,759.60
Add Loan Principal Expense	102,053.23	99,775.75
Total Adjustments	(2,603,251.44)	(2,350,340.11)
NET CURRENT ASSETS	1,653,809.54	3,392,640.29

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
31 December 2021

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Current Assets			
Cash and Cash Equivalents	5,142,037.11	6,029,847.93	887,810.82
Accounts Receivable	360,327.66	614,295.74	253,968.08
Contract Asset - Current	100,000.00	100,000.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	14,284.95	5,239.57	(9,045.38)
Inventory	10,281.78	6,244.10	(4,037.68)
Total Current Assets	5,626,931.50	6,755,627.34	1,128,695.84
Current Liabilities			
Accounts Payable	(438,600.91)	(90,491.51)	348,109.40
Contract Liability - Current	(462,861.62)	(462,861.62)	0.00
Loan Liability - Current	(102,053.23)	(99,775.75)	2,277.48
Lease Liability - Current	(6,836.70)	0.00	6,836.70
Annual Leave Liability - Current	(252,079.13)	(252,079.13)	0.00
Long Service Leave Liability - Current	(107,438.93)	(107,438.93)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(1,012,646.94)	357,223.58
Non-Current Assets			
Non-Current Debtors	134,837.98	134,837.98	0.00
Non-Current Investments	55,355.13	55,355.13	0.00
Land and Buildings	30,374,265.91	30,247,934.07	(126,331.84)
Plant and Equipment	1,902,265.11	2,127,624.79	225,359.68
Furniture and Equipment	124,354.85	108,485.17	(15,869.68)
Infrastructure	60,266,728.95	61,800,372.03	1,533,643.08
Self Supporting Loan - Non Current	10,968.23	10,968.23	0.00
Total Non-Current Assets	92,868,776.16	94,485,577.40	1,616,801.24
Non-Current Liabilities			
Loan Liability - Non Current	(1,277,171.79)	(2,256,696.15)	(979,524.36)
Lease Liability - Non Current	(13,673.30)	(13,673.30)	0.00
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(98,416.32)	(98,416.32)	0.00
Total Non Current Liabilities	(1,389,261.41)	(2,368,785.77)	(979,524.36)
Net Assets	95,736,575.73	97,859,772.03	2,123,196.30

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
31 December 2021**

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Equity			
Accumulated Surplus	(44,609,994.71)	(46,979,264.02)	(2,369,269.31)
Reserves - Cash Backed	(2,830,708.90)	(2,584,635.89)	246,073.01
Reserve - Revaluations	(48,295,872.12)	(48,295,872.12)	0.00
Total Equity	(95,736,575.73)	(97,859,772.03)	(2,123,196.30)

SHIRE OF BEVERLEY OPERATING STATEMENT BY NATURE & TYPE FOR THE PERIOD ENDING 31 December 2021		
Description	Budget 2021/22	YTD Actual 2021/22
Income		
Rates	2,940,151.00	2,933,169.25
Operating Grants, Subsidies and Contributions	1,063,533.00	533,560.21
Profit On Asset Disposal	72,600.00	33,757.62
Service Charges	0.00	0.00
Fees & Charges	648,180.00	444,244.57
Interest Earnings	25,831.00	12,112.67
Other Revenue	60,500.00	87,206.97
Non-Operating Grants, Subsidies and Contributions	3,659,796.00	1,153,603.00
Total Income by Nature & Type	8,470,591.00	5,197,654.29
Expenditure		
Employee Costs	(2,245,286.00)	(1,002,215.99)
Materials & Contracts	(2,000,424.00)	(654,137.64)
Utilities	(199,182.00)	(101,533.24)
Depreciation On Non-Current Assets	(2,405,056.00)	(1,192,875.52)
Interest Expenses	(65,273.00)	(11,465.23)
Insurance Expenses	(227,251.00)	(229,583.75)
Other Expenditure	(107,725.00)	(62,644.80)
Loss On Asset Disposal	(37,500.00)	38,181.81
Loss on Revaluation of Non-Current Assets	0.00	0.00
Total Expenditure by Nature & Type	(7,287,697.00)	(3,216,274.36)
Allocations		
Reallocation Codes Expenditure	440,373.00	141,816.37
Reallocation Codes Income	0.00	0.00
Total Allocations	440,373.00	141,816.37
Net Operating by Nature & Type	1,623,267.00	2,123,196.30

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 December 2021**

Job #	Job Description	YTD Actual 2021/22
	Rural Road Maintenance	
RR001	Aikens Rd (RoadID: 51) (Maintenance)	3,115.20
RR002	Athol Rd (RoadID: 26) (Maintenance)	9,772.09
RR003	Avoca Rd (RoadID: 98) (Maintenance)	0.00
RR004	Balkuling Rd (RoadID: 32) (Maintenance)	2,741.87
RR005	Balkuling North Rd (RoadID: 177) (Maintenance)	0.00
RR006	Bally-Bally Countypeak Rd (RoadID: 25) (Mtce)	6,348.60
RR007	Bally-Bally Rd (RoadID: 9) (Maintenance)	5,288.33
RR008	Barrington Rd (RoadID: 13) (Maintenance)	6,555.48
RR009	Batemans Rd (RoadID: 78) (Maintenance)	2,023.92
RR010	Batys Rd (RoadID: 60) (Maintenance)	0.00
RR011	Bellrock Rd (RoadID: 158) (Maintenance)	404.86
RR012	Bennetts Rd (RoadID: 91) (Maintenance)	1,095.27
RR013	Beringer Rd (RoadID: 29) (Maintenance)	10,942.69
RR014	Bethany Rd (RoadID: 148) (Maintenance)	861.38
RR015	Billabong Rd (RoadID: 179) (Maintenance)	0.00
RR016	Blackburn Rd (RoadID: 46) (Maintenance)	839.18
RR017	Bremner Rd (RoadID: 6) (Maintenance)	8,124.32
RR018	Buckinghams Rd (RoadID: 94) (Maintenance)	2,963.39
RR019	Bushhill Road (RoadID: 183) (Maintenance)	0.00
RR020	Butchers Rd (RoadID: 20) (Maintenance)	7,672.34
RR021	Cannon Hill Rd (RoadID: 176) (Maintenance)	243.64
RR022	Carrs Rd (RoadID: 47) (Maintenance)	1,612.97
RR023	Cattle Station Road (RoadID: 181) (Maintenance)	0.00
RR024	Caudle Rd (RoadID: 140) (Maintenance)	868.41
RR025	Chocolate Hills Rd (RoadID: 138) (Maintenance)	0.00
RR026	Clulows Rd (RoadID: 16) (Maintenance)	948.22
RR027	Collins Rd (RoadID: 66) (Maintenance)	3,190.48
RR028	Cookes Rd (RoadID: 61) (Maintenance)	1,621.04
RR029	Corberding Rd (RoadID: 43) (Maintenance)	4,312.71
RR030	County Peak Rd (RoadID: 96) (Maintenance)	0.00
RR031	Dale Kokeby Rd (RoadID: 10) (Maintenance)	13,898.26
RR032	Dalebin North Rd (RoadID: 24) (Maintenance)	11,248.01
RR033	Deep Pool Rd (RoadID: 82) (Maintenance)	5,359.47
RR034	Dobaderry Rd (RoadID: 102) (Maintenance)	11,917.02
RR035	Dongadilling Rd (RoadID: 18) (Maintenance)	2,991.74
RR036	Drapers Rd (RoadID: 79) (Maintenance)	0.00
RR037	East Lynne Rd (RoadID: 52) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 December 2021**

Job #	Job Description	YTD Actual 2021/22
RR038	Edison Mill Rd (RoadID: 5) (Maintenance)	35,734.92
RR039	Ewert Rd (RoadID: 27) (Maintenance)	3,775.77
RR040	Fergusons Rd (RoadID: 64) (Maintenance)	736.85
RR041	Fishers Rd (RoadID: 75) (Maintenance)	2,094.57
RR042	Glencoe Rd (RoadID: 33) (Maintenance)	3,062.41
RR043	Gors Rd (RoadID: 30) (Maintenance)	1,224.51
RR044	Greenhills South Rd (RoadID: 36) (Maintenance)	462.94
RR045	Heals Rd (RoadID: 95) (Maintenance)	1,831.13
RR046	Hills Rd (RoadID: 76) (Maintenance)	9,485.48
RR047	Hobbs Rd (RoadID: 40) (Maintenance)	3,908.55
RR048	Jacksons Rd (RoadID: 57) (Maintenance)	0.00
RR049	Jacobs Well Rd (RoadID: 15) (Maintenance)	2,883.77
RR050	Jas Rd (Maintenance)	888.98
RR051	Johnsons Rd (RoadID: 73) (Maintenance)	2,348.09
RR052	Jones Rd (RoadID: 48) (Maintenance)	3,200.24
RR053	K1 Rd (RoadID: 85) (Maintenance)	2,041.79
RR054	Kennedys Rd (RoadID: 92) (Maintenance)	299.23
RR055	Kevills Rd (RoadID: 69) (Maintenance)	0.00
RR056	Kieara Rd (RoadID: 55) (Maintenance)	733.67
RR057	Kilpatricks Rd (RoadID: 74) (Maintenance)	2,115.29
RR058	Kokeby East Rd (RoadID: 4) (Maintenance)	338.98
RR059	Kokendin Rd (RoadID: 11) (Maintenance)	13,084.65
RR060	Lennard Rd (RoadID: 58) (Maintenance)	5,730.34
RR061	Little Hill Rd (RoadID: 180) (Maintenance)	0.00
RR062	Luptons Rd (RoadID: 22) (Maintenance)	7,307.77
RR063	Maitland Rd (RoadID: 39) (Maintenance)	9,106.21
RR064	Mandiakon Rd (RoadID: 87) (Maintenance)	3,311.07
RR065	Manns Rd (RoadID: 59) (Maintenance)	3,144.80
RR066	Manuels Rd (RoadID: 37) (Maintenance)	0.00
RR067	Mawson Rd (RoadID: 100) (Maintenance)	3,863.77
RR068	Mawson North Rd (RoadID: 167) (Maintenance)	0.00
RR069	Mcdonalds Rd (RoadID: 54) (Maintenance)	34.09
RR070	Mckellars Rd (RoadID: 93) (Maintenance)	0.00
RR071	Mclean Rd (RoadID: 84) (Maintenance)	0.00
RR072	Millers Rd (RoadID: 49) (Maintenance)	3,807.83
RR073	Mills Rd (RoadID: 80) (Maintenance)	187.92
RR074	Morbinning Rd (RoadID: 1) (Maintenance)	13,085.86
RR075	Murrays Rd (RoadID: 71) (Maintenance)	2,114.37
RR076	Negus Rd (RoadID: 50) (Maintenance)	1,750.58

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 December 2021**

Job #	Job Description	YTD Actual 2021/22
RR077	Northbourne Rd (RoadID: 28) (Maintenance)	2,904.33
RR078	Oakdale Rd (RoadID: 17) (Maintenance)	1,108.55
RR079	Patten Rd (RoadID: 53) (Maintenance)	0.00
RR080	Petchells Rd (RoadID: 38) (Maintenance)	0.00
RR081	Piccadilly Rd (RoadID: 70) (Maintenance)	1,002.44
RR082	Pike Rd (RoadID: 45) (Maintenance)	4,626.47
RR083	Potts Rd (RoadID: 14) (Maintenance)	4,341.47
RR084	Qualandary Rd (RoadID: 19) (Maintenance)	869.30
RR085	Rickeys Rd (RoadID: 35) (Maintenance)	2,222.17
RR086	Rickeys Siding Rd (RoadID: 137) (Maintenance)	3,615.57
RR087	Rifle Range Rd (RoadID: 56) (Maintenance)	1,166.25
RR088	Rigoll Rd (RoadID: 157) (Maintenance)	886.70
RR089	Rogers Rd (RoadID: 62) (Maintenance)	689.97
RR090	Rossi Rd (RoadID: 156) (Maintenance)	381.07
RR091	Rumble Rd (Maintenance)	456.51
RR092	Schillings Rd (RoadID: 65) (Maintenance)	640.55
RR093	Shaw Rd (RoadID: 184) (Maintenance)	0.00
RR094	Sheahans Rd (RoadID: 90) (Maintenance)	2,159.72
RR095	Simmons Rd (RoadID: 101) (Maintenance)	0.00
RR096	Sims Rd (RoadID: 155) (Maintenance)	0.00
RR097	Ski Rd (RoadID: 83) (Maintenance)	958.24
RR098	Smith Rd (RoadID: 72) (Maintenance)	2,397.44
RR099	Southern Branch Rd (RoadID: 41) (Maintenance)	2,329.17
RR100	Spavens Rd (RoadID: 44) (Maintenance)	537.73
RR101	Springhill Rd (RoadID: 23) (Maintenance)	5,705.35
RR102	Steve Edwards Drv (RoadID: 173) (Maintenance)	475.43
RR103	St Jacks Rd (RoadID: 34) (Maintenance)	1,177.71
RR104	Talbot West Rd (RoadID: 12) (Maintenance)	1,977.13
RR105	Thomas Rd (RoadID: 31) (Maintenance)	2,685.24
RR106	Top Beverley York Rd (RoadID: 8) (Maintenance)	13,835.16
RR107	Turner Gully Rd (RoadID: 169) (Maintenance)	2,263.07
RR108	Vallentine Rd (RoadID: 21) (Maintenance)	3,582.48
RR109	Walgy Rd (RoadID: 42) (Maintenance)	4,257.41
RR110	Walkers Rd (RoadID: 86) (Maintenance)	0.00
RR111	Wansbrough Rd (RoadID: 77) (Maintenance)	0.00
RR112	Warradale Rd (RoadID: 67) (Maintenance)	3,307.22
RR113	Waterhatch Rd (RoadID: 2) (Maintenance)	23,760.99
RR114	Westdale Rd (RoadID: 166) (Maintenance)	15,351.23
RR115	Williamsons Rd (RoadID: 63) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 December 2021**

Job #	Job Description	YTD Actual 2021/22
RR116	Woods Rd (RoadID: 68) (Maintenance)	1,589.51
RR117	Woonderlin Rd (RoadID: 175) (Maintenance)	2,180.58
RR118	Wyalgima Rd (RoadID: 154) (Maintenance)	370.17
RR119	Yenyening Lakes Rd (RoadID: 7) (Maintenance)	4,018.84
RR120	York-Williams Rd (RoadID: 3) (Maintenance)	8,372.81
RR121	Young Rd (RoadID: 81) (Maintenance)	0.00
RR777	Contract Road Side Spraying	24,395.00
RR888	Tree Lopping - Rural Roads (Maintenance)	0.00
RR999	Rural Roads Various (Maintenance)	46,365.24
WANDRRA	Disaster Recovery Works	0.00
Sub Total	Rural Road Maintenance	469,621.54
	Town Street Maintenance	
TS001	Barnsley St (RoadID: 162) (Maintenance)	0.00
TS002	Bartram St (RoadID: 114) (Maintenance)	894.40
TS003	Brockman St (RoadID: 129) (Maintenance)	0.00
TS004	Brooking St (RoadID: 122) (Maintenance)	106.05
TS005	Broun St (RoadID: 144) (Maintenance)	329.40
TS006	Chestillion Ct (RoadID: 139) (Maintenance)	0.00
TS007	Chipper St (RoadID: 126) (Maintenance)	0.00
TS008	Council Rd (RoadID: 149) (Maintenance)	5,331.43
TS009	Courtney St (RoadID: 153) (Maintenance)	0.00
TS010	Dawson St (RoadID: 106) (Maintenance)	458.19
TS011	Delisle St (RoadID: 120) (Maintenance)	0.00
TS012	Dempster St (RoadID: 111) (Maintenance)	716.98
TS013	Duffield St (RoadID: 160) (Maintenance)	139.90
TS014	Edward St (RoadID: 107) (Maintenance)	0.00
TS015	Elizabeth St (RoadID: 131) (Maintenance)	176.45
TS016	Ernest Drv (RoadID: 135) (Maintenance)	0.00
TS017	Forrest St (RoadID: 103) (Maintenance)	6,245.97
TS018	George St North (RoadID: 161) (Maintenance)	0.00
TS019	George St South (RoadID: 145) (Maintenance)	0.00
TS020	Grigson St (RoadID: 172) (Maintenance)	318.19
TS021	Hamersley St (RoadID: 130) (Maintenance)	80.71
TS022	Harper St (RoadID: 109) (Maintenance)	495.16
TS023	Hope St (RoadID: 115) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 December 2021**

Job #	Job Description	YTD Actual 2021/22
TS024	Hopkin St (RoadID: 128) (Maintenance)	0.00
TS025	Horley St (RoadID: 127) (Maintenance)	45.05
TS026	Hunt Rd (Maintenance)	2,037.35
TS027	Husking St (RoadID: 117) (Maintenance)	0.00
TS028	Hutchinson St (RoadID: 168) (Maintenance)	50.71
TS029	John St (RoadID: 105) (Maintenance)	611.95
TS030	Langsford St (RoadID: 152) (Maintenance)	1,071.91
TS031	Lennard St (RoadID: 113) (Maintenance)	80.71
TS032	Ludgate St (RoadID: 143) (Maintenance)	296.84
TS033	Lukin St (RoadID: 104) (Maintenance)	3,050.90
TS034	Mcneil St (RoadID: 141) (Maintenance)	0.00
TS035	Monger St (RoadID: 116) (Maintenance)	0.00
TS036	Morrison St (RoadID: 112) (Maintenance)	0.00
TS037	Nicholas St (RoadID: 123) (Maintenance)	231.46
TS038	Prior Pl (RoadID: 174) (Maintenance)	0.00
TS039	Queen St (RoadID: 110) (Maintenance)	166.14
TS040	Railway Pde (RoadID: 147) (Maintenance)	0.00
TS041	Railway St (RoadID: 146) (Maintenance)	25.36
TS042	Richardson St (RoadID: 124) (Maintenance)	1,424.65
TS043	Seabrook St (RoadID: 118) (Maintenance)	0.00
TS044	Sewell St (RoadID: 119) (Maintenance)	0.00
TS045	Shed St (RoadID: 136) (Maintenance)	0.00
TS046	Short St (RoadID: 121) (Maintenance)	969.31
TS047	Smith St (RoadID: 108) (Maintenance)	75.65
TS048	Taylor St (RoadID: 165) (Maintenance)	0.00
TS049	Vincent St (RoadID: 125) (Maintenance)	2,874.69
TS050	Wright St (RoadID: 150) (Maintenance)	0.00
TS051	Great Southern Hwy (Maintenance)	2,094.30
TS555	Road Sign Updates	0.00
TS888	Tree Lopping - Town Streets (Maintenance)	0.00
TS999	Town Streets Various (Maintenance)	4,342.03
Sub Total	Town Streets Maintenance	34,741.84
Total	Road Maintenance	504,363.38

SHIRE OF BEVERLEY						
INVESTMENT OF SURPLUS FUNDS						
AS AT 31 December 2021						
Account #	Account Name	Amount Invested (\$)	Total	Term	Interest Rate	Maturation
3630922	Reserve Funds Bendigo					
	Long Service Leave	0.00				
	Airfield Emergency Plant	40,150.65				
	Emergency Services Building	171,679.51				
	Recreation Ground	28,715.44				
	Cropping Committee	290,467.40				
	Avon River Development	577,751.95				
	Annual Leave	190,798.69				
	Community Bus	25,971.98				
	Infrastructure	139,759.60				
	Senior Housing	38,034.93				
	Mainstreet Development	551,307.74				
	Avondale Mach Museum	162,135.86				
		307,556.87				
		60,305.27	2,584,635.89	3 mnths	0.25%	21/01/2022
	Total		2,584,635.89			

11.2 Accounts Paid by Authority – December 2021

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	28 January 2021
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	December 2021 List of Reports (Under separate cover - contact Shire Office for details)

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The following list represents accounts paid by authority for the month of December 2021.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2021/22 Budget.

STATUTORY ENVIRONMENT

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and

- (iii) sufficient information to identify the transaction;
- and
- (b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

FINANCIAL IMPLICATIONS

Unless otherwise identified, all payments have been made in accordance with Council’s 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

Authority to Purchase – All acquisitions should be in accordance with budget provisions or to a maximum specified cost.

RISK IMPLICATIONS

Failure to present a detailed listing in the prescribed form would result in non-compliance *Local Government (Financial Management) Regulations 1996*, this report mitigates the risk of non-compliance.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M11/0222

Moved Cr Norman

Seconded Cr Lawlor

That the List of Accounts as presented, be received:

December 2021:

- (1) Municipal Fund – Account 016-540 259 838 056

Cheque vouchers

01 December 2021 1851-1851 (1) \$940.68 (authorised by DCEO S Marshall and Cr D White)

22 December 2021 1852-1852 (1) \$13,527.48 (authorised by CEO S Gollan and DCEO S Marshall)

Total of cheque vouchers for December 2021 incl \$ 14,468.16 previously paid.

EFT vouchers

01 December 2021 EFT 7676-7691 (16) \$101,580.90 (authorised by DCEO S Marshall and Cr D White)

08 December 2021 EFT 7694-7712 (19) \$97,760.93 (authorised by DCEO S Marshall and Cr D White)

08 December 2021 EFT 1-40 (40) \$62,311.83 (authorised by DCEO S Marshall and Cr D White)

15 December 2021 EFT 7714-7735 (22) \$349,379.67 (authorised by DCEO S Marshall and Cr D Davis)

22 December 2021 EFT 1-40 (40) \$60,515.41 (authorised by CEO S Gollan and DCEO S Marshall)

22 December 2021 EFT 7736-7767 (32) \$410,914.56 (authorised by CEO S Gollan and DCEO S Marshall)

Total of EFT vouchers for December 2021 incl \$ 1,082,463.30 previously paid.

- (2) Trust Fund – Account 016-259 838 128

Cheque vouchers

Total of cheque vouchers for December 2021 incl \$ 0.00 previously paid.

EFT vouchers

22 December 2021 EFT 7768-7769 (2) \$ 205.04 (authorised by CEO S Gollan and DCEO S Marshall)

Total of EFT vouchers for December 2021 incl \$ 205.04 previously paid.

- (3) Direct Debit Payments totalling \$ 76,976.34 previously paid.

- (4) Credit Card Payments totalling \$ 8,855.03 previously paid.

CARRIED 7/0

11.3 Monthly Financial Report – January 2022

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	9 February 2022
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	January 2022 Financial Reports

SUMMARY

Council to consider accepting the financial report for the period ending 31 January 2022.

BACKGROUND

There is a statutory requirement that the Local Government is to prepare, each month, a statement of financial activity reporting on sources and applications of its funds and to present the statement to Council.

Council adopted a budget variance reporting parameter of 10% on budgeted items of \$10,000 or greater at the July 2020 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 31 January 2022 have been provided and include:

- Financial Activity Statement;
- Statement of Net Current Assets;
- Statement of Financial Position; and
- Supplementary information, including;
 - Operating Statement by Nature and Type;
 - Road Maintenance Report; and
 - Investment of Surplus Funds Report.

STATUTORY ENVIRONMENT

Section 6.4(1) of the *Local Government Act* provides that a local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Regulation 34 of the *Local Government (Financial Management) Regulations* requires a Statement of Financial Activity to be prepared each month which is to contain the following details:

- (a) annual budget estimates;
- (b) budget estimates to the end of the month;
- (c) actual amount of expenditure and revenue;
- (d) material variances between comparable amounts in (b) and (c) above; and
- (e) the net current assets at the end of the month to which the statement relates (i.e. surplus / (deficit) position).

The Statement is to be accompanied by:

- (a) explanation of the composition of net current assets, less committed assets and restricted assets;
- (b) explanation of the material variances; and
- (c) such other information considered relevant by the local government.

FINANCIAL IMPLICATIONS

All revenue and expenditure, unless disclosed in the notes to material variances, are as per the 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

AF004 – Investing Surplus Funds

RISK IMPLICATIONS

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that a Statement of Financial Activity is prepared within two months of the end of the reporting period. This report mitigates the risk of non-compliance.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the monthly financial report for the month of January 2022 be accepted and material variances be noted.

COUNCIL RESOLUTION

M12/0222

Moved Cr Martin

Seconded Cr Norman

That the monthly financial report for the month of January 2022 be accepted and material variances be noted.

CARRIED 7/0

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
31 January 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Operating Revenue					
General Purpose Funding	3,388,968.00	3,167,222.00	3,149,945.72	(17,276.28)	LGGC General Grant funding (\$15,525) alloc. less than anticipated for 21/22.
Governance	2,100.00	2,000.00	16,570.10	14,570.10	CCZ Golf Day Sponsorship and Green Fees \$11,646 and Good Driver Rebate \$2,384 unbudgeted.
Law, Order & Public Safety	242,100.00	67,676.00	68,195.04	519.04	
Health	300.00	112.00	363.64	251.64	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	129,692.00	82,549.00	73,506.30	(9,042.70)	
Community Amenities	211,385.00	201,354.00	207,402.32	6,048.32	
Recreation & Culture	218,434.00	72,425.00	107,140.80	34,715.80	Moort Wabiny Park Retention Fee \$33,963 transfer from Trust partially offset by final retention fee repayment to Contractor.
Transport	3,950,230.00	1,323,130.00	1,428,381.65	105,251.65	Regional Airports Funding grant for runway seal \$104,538 received YTD.
Economic Activities	197,344.00	151,632.00	152,840.42	1,208.42	
Other Property & Services	43,100.00	23,155.00	26,723.49	3,568.49	
Total Operating Revenue	8,383,653.00	5,091,255.00	5,231,069.48	139,814.48	
Operating Expenditure					
General Purpose Funding	(162,227.00)	(81,232.00)	(73,467.79)	7,764.21	
Governance	(306,541.00)	(173,251.00)	(163,872.30)	9,378.70	
Law, Order & Public Safety	(432,526.00)	(222,362.00)	(198,583.99)	23,778.01	ESL expenditure lower than anticipated YTD.
Health	(154,777.00)	(82,176.00)	(72,336.26)	9,839.74	
Education & Welfare	(111,017.00)	(45,488.00)	(43,601.92)	1,886.08	
Housing	(205,724.00)	(117,760.00)	(108,665.97)	9,094.03	
Community Amenities	(666,749.00)	(360,763.00)	(338,326.24)	22,436.76	Stormwater drainage mtce \$13,784, Rubbish and Recycling fees \$1,841, Other Planning Expenses \$2,772 and Drum Muster \$1,282 less than anticipated YTD.
Recreation & Culture	(1,592,700.00)	(853,606.00)	(834,117.19)	19,488.81	Admin costs reallocated \$10,174 and Various building mtce \$8,055 lower than anticipated YTD.
Transport	(2,519,187.00)	(1,486,857.00)	(1,482,983.86)	3,873.14	
Economic Activities	(593,888.00)	(279,900.00)	(271,148.34)	8,751.66	
Other Property & Services	(15,050.00)	(4,627.00)	83,872.16	88,499.16	PWOH & POC allocation timing versus expenditure.
Total Operating Expenditure	(6,760,386.00)	(3,708,022.00)	(3,503,231.70)	204,790.30	
Net Operating	1,623,267.00	1,383,233.00	1,727,837.78	344,604.78	
Capital Income					
Self Supporting Loan - Principal Repayment	14,285.00	9,045.00	9,045.38	0.38	
Proceeds from Sale of Assets	359,000.00	458,182.00	458,181.81	(0.19)	
New Loan Raised	1,000,000.00	1,000,000.00	1,000,000.00	0.00	
Total Capital Income	1,373,285.00	1,467,227.00	1,467,227.19	0.19	

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING
31 January 2022**

Description	Budget 2021/22	YTD Budget 2021/22	YTD Actual 2021/22	YTD Variance	Notes To Material Variances
Capital Expenditure					
Land and Buildings	(329,893.00)	(213,055.00)	(243,516.35)	(30,461.35)	Moort Wabiny Park final retention fee payment (\$15,438) offset by transfer from Trust. Onsite Cabin Carports (\$3,789) greater than anticipated due to internal labour and plant allocations. 20/21 Hunt Road Village works carried over (\$9,029)
Plant and Equipment	(946,980.00)	(556,980.00)	(508,131.87)	48,848.13	Grader purchase \$41,500, Mechanics Ute \$4,350 and DCEO Vehicle \$2,998 less than anticipated.
Office Furniture and Equipment	0.00	0.00	0.00	0.00	
Road Construction	(4,784,186.00)	(1,053,062.00)	(1,058,033.79)	(4,971.79)	
Other Infrastructure	(2,017,912.00)	(1,328,225.00)	(1,214,796.78)	113,428.22	Vincent St under grounding of power works saving \$113,428.
Land Under Control	0.00	0.00	0.00	0.00	
Loans - Principal Repayments	(102,053.00)	(54,013.00)	(54,013.25)	(0.25)	
Total Capital Expenditure	(8,181,024.00)	(3,205,335.00)	(3,078,492.04)	126,842.96	
Net Capital	(6,807,739.00)	(1,738,108.00)	(1,611,264.85)	126,843.15	
Adjustments					
Depreciation Written Back	2,405,056.00	1,394,291.00	1,393,050.82	(1,240.18)	
Movement in Leave Reserve Cash Balance	0.00	0.00	186.25	186.25	
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	0.00	0.00	
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00	
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00	
(Profit)/Loss on Disposal of Assets Written Back	(35,100.00)	(64,000.00)	(71,056.67)	(7,056.67)	
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00	
Rounding	0.00	0.00	0.00	0.00	
Add Funding From					
Transfer (To)/From Reserves	1,160,706.00	243,931.00	243,930.95	(0.05)	
Opening Surplus/(Deficit)	1,653,810.00	1,653,810.00	1,653,809.54	(0.46)	
Total Adjustments	5,184,472.00	3,228,032.00	3,219,920.89	(8,111.11)	
CLOSING SURPLUS/(DEFICIT)	0.00	2,873,157.00	3,336,493.82	463,336.82	

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
31 January 2022**

Description	Actual 2020/21	YTD Actual 2021/22
Current Assets		
Cash at Bank	2,311,028.21	3,558,774.37
Cash - Unrestricted Investments	0.00	0.00
Cash - Restricted Reserves	2,830,708.90	2,586,777.95
Cash on Hand	300.00	700.00
Accounts Receivable	460,327.66	612,678.58
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	14,284.95	5,239.57
Inventory - Fuel	10,281.78	12,339.49
Total Current Assets	5,626,931.50	6,776,509.96
Current Liabilities		
Accounts Payable	(908,299.23)	(628,355.99)
Loan Liability - Current	(102,053.23)	(68,515.62)
Annual Leave Liability - Current	(252,079.13)	(252,079.13)
Long Service Leave Liability - Current	(107,438.93)	(107,438.93)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(1,056,389.67)
Adjustments		
Less Restricted Reserves	(2,830,708.90)	(2,586,777.95)
Less Self Supporting Loan Income	(14,284.95)	(5,239.57)
Add Leave Reserves - Cash Backed	139,689.18	139,875.43
Add Loan Principal Expense	102,053.23	68,515.62
Total Adjustments	(2,603,251.44)	(2,383,626.47)
NET CURRENT ASSETS	1,653,809.54	3,336,493.82

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
31 January 2022**

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Current Assets			
Cash and Cash Equivalents	5,142,037.11	6,146,252.32	1,004,215.21
Accounts Receivable	360,327.66	512,678.58	152,350.92
Contract Asset - Current	100,000.00	100,000.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	14,284.95	5,239.57	(9,045.38)
Inventory	10,281.78	12,339.49	2,057.71
Total Current Assets	5,626,931.50	6,776,509.96	1,149,578.46
Current Liabilities			
Accounts Payable	(438,600.91)	(165,494.37)	273,106.54
Contract Liability - Current	(462,861.62)	(462,861.62)	0.00
Loan Liability - Current	(102,053.23)	(68,515.62)	33,537.61
Lease Liability - Current	(6,836.70)	0.00	6,836.70
Annual Leave Liability - Current	(252,079.13)	(252,079.13)	0.00
Long Service Leave Liability - Current	(107,438.93)	(107,438.93)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(1,369,870.52)	(1,056,389.67)	313,480.85
Non-Current Assets			
Non-Current Debtors	134,837.98	134,837.98	0.00
Non-Current Investments	55,355.13	55,355.13	0.00
Land and Buildings	30,374,265.91	29,959,487.63	(414,778.28)
Plant and Equipment	1,902,265.11	2,106,053.02	203,787.91
Furniture and Equipment	124,354.85	105,811.48	(18,543.37)
Infrastructure	60,266,728.95	61,740,565.52	1,473,836.57
Self Supporting Loan - Non Current	10,968.23	10,968.23	0.00
Total Non-Current Assets	92,868,776.16	94,113,078.99	1,244,302.83
Non-Current Liabilities			
Loan Liability - Non Current	(1,277,171.79)	(2,256,696.15)	(979,524.36)
Lease Liability - Non Current	(13,673.30)	(13,673.30)	0.00
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(98,416.32)	(98,416.32)	0.00
Total Non Current Liabilities	(1,389,261.41)	(2,368,785.77)	(979,524.36)
Net Assets	95,736,575.73	97,464,413.51	1,727,837.78

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
31 January 2022**

Description	Actual 2020/21	YTD Actual 2021/22	Movement
Equity			
Accumulated Surplus	(44,609,994.71)	(46,581,763.44)	(1,971,768.73)
Reserves - Cash Backed	(2,830,708.90)	(2,586,777.95)	243,930.95
Reserve - Revaluations	(48,295,872.12)	(48,295,872.12)	0.00
Total Equity	(95,736,575.73)	(97,464,413.51)	(1,727,837.78)

SHIRE OF BEVERLEY OPERATING STATEMENT BY NATURE & TYPE FOR THE PERIOD ENDING 31 January 2022		
Description	Budget 2021/22	YTD Actual 2021/22
Income		
Rates	2,940,151.00	2,932,874.26
Operating Grants, Subsidies and Contributions	1,063,533.00	554,110.44
Profit On Asset Disposal	72,600.00	55,874.86
Service Charges	0.00	0.00
Fees & Charges	648,180.00	486,746.73
Interest Earnings	25,831.00	14,860.46
Other Revenue	60,500.00	92,191.14
Non-Operating Grants, Subsidies and Contributions	3,659,796.00	1,153,603.00
Total Income by Nature & Type	8,470,591.00	5,290,260.89
Expenditure		
Employee Costs	(2,245,286.00)	(1,176,242.81)
Materials & Contracts	(2,000,424.00)	(721,139.59)
Utilities	(199,182.00)	(115,365.99)
Depreciation On Non-Current Assets	(2,405,056.00)	(1,393,050.82)
Interest Expenses	(65,273.00)	(29,158.29)
Insurance Expenses	(227,251.00)	(229,583.75)
Other Expenditure	(107,725.00)	(73,852.14)
Loss On Asset Disposal	(37,500.00)	15,181.81
Loss on Revaluation of Non-Current Assets	0.00	0.00
Total Expenditure by Nature & Type	(7,287,697.00)	(3,723,211.58)
Allocations		
Reallocation Codes Expenditure	440,373.00	160,788.47
Reallocation Codes Income	0.00	0.00
Total Allocations	440,373.00	160,788.47
Net Operating by Nature & Type	1,623,267.00	1,727,837.78

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 January 2022**

Job #	Job Description	YTD Actual 2021/22
	Rural Road Maintenance	
RR001	Aikens Rd (RoadID: 51) (Maintenance)	3,115.20
RR002	Athol Rd (RoadID: 26) (Maintenance)	10,277.41
RR003	Avoca Rd (RoadID: 98) (Maintenance)	0.00
RR004	Balkuling Rd (RoadID: 32) (Maintenance)	2,741.87
RR005	Balkuling North Rd (RoadID: 177) (Maintenance)	0.00
RR006	Bally-Bally Countypeak Rd (RoadID: 25) (Maintenance)	6,348.60
RR007	Bally-Bally Rd (RoadID: 9) (Maintenance)	8,111.86
RR008	Barrington Rd (RoadID: 13) (Maintenance)	7,294.57
RR009	Batemans Rd (RoadID: 78) (Maintenance)	2,023.92
RR010	Batys Rd (RoadID: 60) (Maintenance)	0.00
RR011	Bellrock Rd (RoadID: 158) (Maintenance)	404.86
RR012	Bennetts Rd (RoadID: 91) (Maintenance)	1,095.27
RR013	Beringer Rd (RoadID: 29) (Maintenance)	10,942.69
RR014	Bethany Rd (RoadID: 148) (Maintenance)	861.38
RR015	Billabong Rd (RoadID: 179) (Maintenance)	0.00
RR016	Blackburn Rd (RoadID: 46) (Maintenance)	839.18
RR017	Bremner Rd (RoadID: 6) (Maintenance)	8,204.11
RR018	Buckinghams Rd (RoadID: 94) (Maintenance)	3,043.18
RR019	Bushhill Road (RoadID: 183) (Maintenance)	0.00
RR020	Butchers Rd (RoadID: 20) (Maintenance)	7,672.34
RR021	Cannon Hill Rd (RoadID: 176) (Maintenance)	243.64
RR022	Carrs Rd (RoadID: 47) (Maintenance)	1,612.97
RR023	Cattle Station Road (RoadID: 181) (Maintenance)	0.00
RR024	Caudle Rd (RoadID: 140) (Maintenance)	868.41
RR025	Chocolate Hills Rd (RoadID: 138) (Maintenance)	0.00
RR026	Clulows Rd (RoadID: 16) (Maintenance)	1,101.13
RR027	Collins Rd (RoadID: 66) (Maintenance)	3,190.48
RR028	Cookes Rd (RoadID: 61) (Maintenance)	1,621.04
RR029	Corberding Rd (RoadID: 43) (Maintenance)	4,312.71
RR030	County Peak Rd (RoadID: 96) (Maintenance)	0.00
RR031	Dale Kokeby Rd (RoadID: 10) (Maintenance)	13,898.26
RR032	Dalebin North Rd (RoadID: 24) (Maintenance)	11,350.01
RR033	Deep Pool Rd (RoadID: 82) (Maintenance)	5,393.47
RR034	Dobaderry Rd (RoadID: 102) (Maintenance)	12,002.02
RR035	Dongadilling Rd (RoadID: 18) (Maintenance)	2,991.74
RR036	Drapers Rd (RoadID: 79) (Maintenance)	0.00
RR037	East Lynne Rd (RoadID: 52) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 January 2022**

Job #	Job Description	YTD Actual 2021/22
RR038	Edison Mill Rd (RoadID: 5) (Maintenance)	35,734.92
RR039	Ewert Rd (RoadID: 27) (Maintenance)	3,775.77
RR040	Fergusons Rd (RoadID: 64) (Maintenance)	736.85
RR041	Fishers Rd (RoadID: 75) (Maintenance)	2,094.57
RR042	Glencoe Rd (RoadID: 33) (Maintenance)	3,062.41
RR043	Gors Rd (RoadID: 30) (Maintenance)	1,224.51
RR044	Greenhills South Rd (RoadID: 36) (Maintenance)	462.94
RR045	Heals Rd (RoadID: 95) (Maintenance)	1,831.13
RR046	Hills Rd (RoadID: 76) (Maintenance)	10,828.48
RR047	Hobbs Rd (RoadID: 40) (Maintenance)	4,008.48
RR048	Jacksons Rd (RoadID: 57) (Maintenance)	0.00
RR049	Jacobs Well Rd (RoadID: 15) (Maintenance)	4,142.36
RR050	Jas Rd (Maintenance)	888.98
RR051	Johnsons Rd (RoadID: 73) (Maintenance)	2,348.09
RR052	Jones Rd (RoadID: 48) (Maintenance)	3,200.24
RR053	K1 Rd (RoadID: 85) (Maintenance)	2,041.79
RR054	Kennedys Rd (RoadID: 92) (Maintenance)	299.23
RR055	Kevills Rd (RoadID: 69) (Maintenance)	0.00
RR056	Kieara Rd (RoadID: 55) (Maintenance)	733.67
RR057	Kilpatrick Rd (RoadID: 74) (Maintenance)	2,115.29
RR058	Kokeby East Rd (RoadID: 4) (Maintenance)	490.34
RR059	Kokendin Rd (RoadID: 11) (Maintenance)	13,084.65
RR060	Lennard Rd (RoadID: 58) (Maintenance)	5,730.34
RR061	Little Hill Rd (RoadID: 180) (Maintenance)	0.00
RR062	Luptons Rd (RoadID: 22) (Maintenance)	7,307.77
RR063	Maitland Rd (RoadID: 39) (Maintenance)	9,208.46
RR064	Mandiakon Rd (RoadID: 87) (Maintenance)	3,345.07
RR065	Manns Rd (RoadID: 59) (Maintenance)	3,144.80
RR066	Manuels Rd (RoadID: 37) (Maintenance)	0.00
RR067	Mawson Rd (RoadID: 100) (Maintenance)	3,863.77
RR068	Mawson North Rd (RoadID: 167) (Maintenance)	0.00
RR069	Mcdonalds Rd (RoadID: 54) (Maintenance)	34.09
RR070	Mckellars Rd (RoadID: 93) (Maintenance)	0.00
RR071	Mclean Rd (RoadID: 84) (Maintenance)	0.00
RR072	Millers Rd (RoadID: 49) (Maintenance)	3,807.83
RR073	Mills Rd (RoadID: 80) (Maintenance)	187.92
RR074	Morbinning Rd (RoadID: 1) (Maintenance)	13,233.65
RR075	Murrays Rd (RoadID: 71) (Maintenance)	2,114.37
RR076	Negus Rd (RoadID: 50) (Maintenance)	1,750.58

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 January 2022**

Job #	Job Description	YTD Actual 2021/22
RR077	Northbourne Rd (RoadID: 28) (Maintenance)	2,904.33
RR078	Oakdale Rd (RoadID: 17) (Maintenance)	1,208.48
RR079	Patten Rd (RoadID: 53) (Maintenance)	0.00
RR080	Petchells Rd (RoadID: 38) (Maintenance)	0.00
RR081	Piccadilly Rd (RoadID: 70) (Maintenance)	1,002.44
RR082	Pike Rd (RoadID: 45) (Maintenance)	4,626.47
RR083	Potts Rd (RoadID: 14) (Maintenance)	4,341.47
RR084	Qualandary Rd (RoadID: 19) (Maintenance)	2,230.17
RR085	Rickeys Rd (RoadID: 35) (Maintenance)	2,222.17
RR086	Rickeys Siding Rd (RoadID: 137) (Maintenance)	3,717.82
RR087	Rifle Range Rd (RoadID: 56) (Maintenance)	1,166.25
RR088	Rigoll Rd (RoadID: 157) (Maintenance)	886.70
RR089	Rogers Rd (RoadID: 62) (Maintenance)	689.97
RR090	Rossi Rd (RoadID: 156) (Maintenance)	381.07
RR091	Rumble Rd (Maintenance)	456.51
RR092	Schillings Rd (RoadID: 65) (Maintenance)	640.55
RR093	Shaw Rd (RoadID: 184) (Maintenance)	0.00
RR094	Sheahans Rd (RoadID: 90) (Maintenance)	2,159.72
RR095	Simmons Rd (RoadID: 101) (Maintenance)	50.47
RR096	Sims Rd (RoadID: 155) (Maintenance)	0.00
RR097	Ski Rd (RoadID: 83) (Maintenance)	1,266.77
RR098	Smith Rd (RoadID: 72) (Maintenance)	2,397.44
RR099	Southern Branch Rd (RoadID: 41) (Maintenance)	2,329.17
RR100	Spavens Rd (RoadID: 44) (Maintenance)	537.73
RR101	Springhill Rd (RoadID: 23) (Maintenance)	5,705.35
RR102	Steve Edwards Drv (RoadID: 173) (Maintenance)	475.43
RR103	St Jacks Rd (RoadID: 34) (Maintenance)	1,177.71
RR104	Talbot West Rd (RoadID: 12) (Maintenance)	1,977.13
RR105	Thomas Rd (RoadID: 31) (Maintenance)	2,685.24
RR106	Top Beverley York Rd (RoadID: 8) (Maintenance)	14,300.73
RR107	Turner Gully Rd (RoadID: 169) (Maintenance)	2,263.07
RR108	Vallentine Rd (RoadID: 21) (Maintenance)	3,582.48
RR109	Walgy Rd (RoadID: 42) (Maintenance)	4,257.41
RR110	Walkers Rd (RoadID: 86) (Maintenance)	0.00
RR111	Wansbrough Rd (RoadID: 77) (Maintenance)	0.00
RR112	Warradale Rd (RoadID: 67) (Maintenance)	3,307.22
RR113	Waterhatch Rd (RoadID: 2) (Maintenance)	24,395.79
RR114	Westdale Rd (RoadID: 166) (Maintenance)	15,977.58
RR115	Williamsons Rd (RoadID: 63) (Maintenance)	0.00

SHIRE OF BEVERLEY ROAD MAINTENANCE REPORT FOR THE PERIOD ENDING 31 January 2022		
Job #	Job Description	YTD Actual 2021/22
RR116	Woods Rd (RoadID: 68) (Maintenance)	1,589.51
RR117	Woonderlin Rd (RoadID: 175) (Maintenance)	2,180.58
RR118	Wyalgima Rd (RoadID: 154) (Maintenance)	418.91
RR119	Yenyening Lakes Rd (RoadID: 7) (Maintenance)	12,017.22
RR120	York-Williams Rd (RoadID: 3) (Maintenance)	8,941.34
RR121	Young Rd (RoadID: 81) (Maintenance)	0.00
RR777	Contract Road Side Spraying	24,395.00
RR888	Tree Lopping - Rural Roads (Maintenance)	0.00
RR999	Rural Roads Various (Maintenance)	49,370.66
WANDRRA	Disaster Recovery Works	0.00
Sub Total	Rural Road Maintenance	492,629.73
	Town Street Maintenance	
TS001	Barnsley St (RoadID: 162) (Maintenance)	0.00
TS002	Bartram St (RoadID: 114) (Maintenance)	894.40
TS003	Brockman St (RoadID: 129) (Maintenance)	0.00
TS004	Brooking St (RoadID: 122) (Maintenance)	106.05
TS005	Broun St (RoadID: 144) (Maintenance)	329.40
TS006	Chestillion Ct (RoadID: 139) (Maintenance)	0.00
TS007	Chipper St (RoadID: 126) (Maintenance)	0.00
TS008	Council Rd (RoadID: 149) (Maintenance)	5,811.49
TS009	Courtney St (RoadID: 153) (Maintenance)	0.00
TS010	Dawson St (RoadID: 106) (Maintenance)	458.19
TS011	Delisle St (RoadID: 120) (Maintenance)	0.00
TS012	Dempster St (RoadID: 111) (Maintenance)	716.98
TS013	Duffield St (RoadID: 160) (Maintenance)	139.90
TS014	Edward St (RoadID: 107) (Maintenance)	0.00
TS015	Elizabeth St (RoadID: 131) (Maintenance)	176.45
TS016	Ernest Drv (RoadID: 135) (Maintenance)	0.00
TS017	Forrest St (RoadID: 103) (Maintenance)	6,456.11
TS018	George St North (RoadID: 161) (Maintenance)	0.00
TS019	George St South (RoadID: 145) (Maintenance)	0.00
TS020	Grigson St (RoadID: 172) (Maintenance)	318.19
TS021	Hamersley St (RoadID: 130) (Maintenance)	80.71
TS022	Harper St (RoadID: 109) (Maintenance)	495.16
TS023	Hope St (RoadID: 115) (Maintenance)	0.00

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
31 January 2022**

Job #	Job Description	YTD Actual 2021/22
TS024	Hopkin St (RoadID: 128) (Maintenance)	0.00
TS025	Horley St (RoadID: 127) (Maintenance)	45.05
TS026	Hunt Rd (Maintenance)	2,037.35
TS027	Husking St (RoadID: 117) (Maintenance)	0.00
TS028	Hutchinson St (RoadID: 168) (Maintenance)	50.71
TS029	John St (RoadID: 105) (Maintenance)	764.05
TS030	Langsford St (RoadID: 152) (Maintenance)	1,071.91
TS031	Lennard St (RoadID: 113) (Maintenance)	80.71
TS032	Ludgate St (RoadID: 143) (Maintenance)	296.84
TS033	Lukin St (RoadID: 104) (Maintenance)	3,557.17
TS034	Mcneil St (RoadID: 141) (Maintenance)	0.00
TS035	Monger St (RoadID: 116) (Maintenance)	0.00
TS036	Morrison St (RoadID: 112) (Maintenance)	0.00
TS037	Nicholas St (RoadID: 123) (Maintenance)	231.46
TS038	Prior Pl (RoadID: 174) (Maintenance)	0.00
TS039	Queen St (RoadID: 110) (Maintenance)	166.14
TS040	Railway Pde (RoadID: 147) (Maintenance)	0.00
TS041	Railway St (RoadID: 146) (Maintenance)	177.46
TS042	Richardson St (RoadID: 124) (Maintenance)	1,424.65
TS043	Seabrook St (RoadID: 118) (Maintenance)	0.00
TS044	Sewell St (RoadID: 119) (Maintenance)	0.00
TS045	Shed St (RoadID: 136) (Maintenance)	0.00
TS046	Short St (RoadID: 121) (Maintenance)	969.31
TS047	Smith St (RoadID: 108) (Maintenance)	405.19
TS048	Taylor St (RoadID: 165) (Maintenance)	0.00
TS049	Vincent St (RoadID: 125) (Maintenance)	2,925.40
TS050	Wright St (RoadID: 150) (Maintenance)	0.00
TS051	Great Southern Hwy (Maintenance)	2,094.30
TS555	Road Sign Updates	0.00
TS888	Tree Lopping - Town Streets (Maintenance)	0.00
TS999	Town Streets Various (Maintenance)	4,800.41
Sub Total	Town Streets Maintenance	37,081.14
Total	Road Maintenance	529,710.87

SHIRE OF BEVERLEY						
INVESTMENT OF SURPLUS FUNDS						
AS AT 31 January 2022						
Account #	Account Name	Amount Invested (\$)	Total	Term	Interest Rate	Maturation
3630922	Reserve Funds Bendigo					
	Long Service Leave	0.00				
	Airfield Emergency	40,183.93				
	Plant	171,821.79				
	Emergency Services	28,739.24				
	Building	290,708.13				
	Recreation Ground	578,230.77				
	Cropping Committee	190,956.82				
	Avon River Development	25,993.50				
	Annual Leave	139,875.43				
	Community Bus	38,066.45				
	Infrastructure	551,764.65				
	Senior Housing	162,270.23				
	Mainstreet Development	307,811.76				
Avondale Mach Museum	60,355.25	2,586,777.95	4 mnths	0.30%	11/05/2022	
	Total		2,586,777.95			

11.4 Accounts Paid by Authority – January 2022

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	2021
Applicant:	N/A
File Reference:	N/A
Author and Position:	S.K. Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	January 2022 List of Reports (Under separate cover - contact Shire Office for details)

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The following list represents accounts paid by authority for the month of January 2022.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2021/22 Budget.

STATUTORY ENVIRONMENT

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and

- (iii) sufficient information to identify the transaction;
- and
- (b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

FINANCIAL IMPLICATIONS

Unless otherwise identified, all payments have been made in accordance with Council's 2021/22 Budget.

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

Authority to Purchase – All acquisitions should be in accordance with budget provisions or to a maximum specified cost.

RISK IMPLICATIONS

Failure to present a detailed listing in the prescribed form would result in non-compliance *Local Government (Financial Management) Regulations 1996*, this report mitigates the risk of non-compliance.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M13/0222

Moved Cr Norman

Seconded Cr Gogol

That the List of Accounts as presented, be received:

January 2022:

(1) Municipal Fund – Account 016-540 259 838 056

Cheque vouchers

12 January 2022	1853-1853	(1)	\$	82.00	(authorised by CEO S Gollan and DCEO S Marshall)
19 January 2022	1854-1854	(1)	\$	1,126.13	(authorised by CEO S Gollan and DCEO S Marshall)

Total of cheque vouchers for January 2022 incl \$ 1,208.13 previously paid.

EFT vouchers

05 January 2022	EFT 1-40	(40)	\$	60,646.61	(authorised by CEO S Gollan and DCEO S Marshall)
12 January 2022	EFT 7775-7798	(25)	\$	75,863.98	(authorised by CEO S Gollan and DCEO S Marshall)
18 January 2022	EFT 1-39	(39)	\$	60,312.47	(authorised by CEO S Gollan and DCEO S Marshall)
19 January 2022	EFT 7802-7815	(16)	\$	78,625.60	(authorised by CEO S Gollan and DCEO S Marshall)
26 January 2022	EFT 7816-7830	(15)	\$	45,143.34	(authorised by CEO S Gollan and PRES D White)

Total of EFT vouchers for January 2022 incl \$ 320,592.00 previously paid.

(2) Trust Fund – Account 016-259 838 128

Cheque vouchers

Total of cheque vouchers for January 2022 incl \$ 0.00 previously paid.

EFT vouchers

06 January 2022	EFT 7772-7772	(1)	\$	134.76	(authorised by CEO S Gollan and DCEO S Marshall)
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Total of EFT vouchers for January 2022 incl \$ 134.76 previously paid.

(3) Direct Debit Payments totalling \$ 86,441.43 previously paid.

(4) Credit Card Payments totalling \$ 1,733.37 previously paid.

CARRIED 7/0

11.5 2020/21 Management Letter

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0231
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Audit Findings for Management Letter

SUMMARY

Council to consider receiving the Management Letter.

BACKGROUND

The final audit was conducted by AMD Chartered Accountants between 15 – 16 September 2021 and authorised by the OAG in December 2021.

COMMENT

The moderate findings are attached for the Council's reference. The findings form part of the management letter which will be issued subsequent to receipt.

The Audit and Risk Committee reviewed the findings at its meeting 8 February 2022 and resolved the Management Letter be received.

STATUTORY ENVIRONMENT

Section 7.12A of the Local Government Act 1995 provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

The management letter identifies any potential system weaknesses. Management address the findings for Council to assess.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the 2020/21 Management Letter be received.

COUNCIL RESOLUTION

M14/0222

Moved Cr Davis

Seconded Cr Maxwell

That the 2020/21 Management Letter be received.

CARRIED 7/0

Attachment 11.5 – Audit Findings

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Information Technology Usage Policy		✓	
2. Employee entitlements		✓	
3. Independent review of Daily Banking Summary		✓	

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

Attachment 11.5 – Audit Findings

1. INFORMATION TECHNOLOGY USAGE POLICY

Finding

We noted that the Shire of Beverley does not have an Information Technology (IT) Usage Policy. An IT Usage Policy would outline the rules and guidelines with respect to appropriate use of the Shire's IT resources.

Rating: Moderate

Implication

Risk of misuse of the Shire of Beverley's IT resources.

Recommendation

The Shire of Beverley implement an IT Usage Policy communicating the policy to staff and ensuring ongoing monitoring of compliance accordingly.

Management comment

Management receive a monthly IT usage report from our IT service providers which includes all kinds of data including information on "restricted" websites trying to be accessed. We also have a firewall which prevents access to malicious websites and genres that have been deemed inappropriate, such as weapons, pornography etc. These controls effectively counter any IT misuse from an internet point of view.

Council has a Social Media Policy.

An IT Usage Policy will be investigated and we will consider implementing if deemed beneficial to our Organisation.

Responsible officer: Deputy CEO

Completion date: Review by 30 June 2022

Attachment 11.5 – Audit Findings

2. EMPLOYEE ENTITLEMENTS

Finding

Our testing of employee leave entitlement balances indicated that the CEO's annual leave accrual of 5 weeks per year did not accrue correctly and a manual adjustment was required.

Rating: Moderate

Implication

There is an increased risk of misstatement of employee entitlement balances within the financial records of the Shire of Beverley.

Recommendation

The Shire of Beverley conduct a review of all employee entitlement setup to ensure the correct accruals are being calculated.

Management comment

The SynergySoft system we utilise has some flaws in its automated leave accrual calculations and from time to time requires manual adjustment based on manual workings.

The Payroll Officer reviews the leave balances of staff whose anniversary date has fallen in a particular pay run to confirm system balances are correct. Any leave taken during a pay period (via a leave request form) is applied through the system during that period.

Responsible officer: Payroll Officer

Completion date: 30 June 2022

Attachment 11.5 – Audit Findings

3. INDEPENDENT REVIEW OF DAILY BANKING SUMMARY

Finding

During testing of key controls on a sample basis, we noted 2 instances out of a sample of 23 daily banking summaries were not signed as evidence of independent review.

Rating: Moderate

Implication

Increased risk of fraud and errors not being detected on a timely basis and non-compliance with own internal control practices.

Recommendation

We recommend daily banking summaries be independently reviewed and signed as evidence of this review.

Management Comment

Daily banking is reviewed independently. The reviewer changes depending on availability. Staff will be reminded of the need to sign off and date the banking sheet as confirmation of this.

Responsible Officer: Deputy CEO

Completion Date: Immediate

11.6 Draft 2020/21 Independent Auditor's Report

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2020/21 Audit Report

SUMMARY

Council to consider that the draft 2020/21 Independent Auditor's Report from the Office of the Auditor General be received.

BACKGROUND

The audit of the 2020/21 Financial Report was conducted by AMD Chartered Accountants in September 2021.

The Independent Auditor's Report was received on 5 January 2022.

COMMENT

Please see attached draft 2020/21 Independent Auditor's Report, noting no issues raised.

The Audit and Risk Committee reviewed the report at its meeting 8 February 2022 and resolved it be received.

STATUTORY ENVIRONMENT

Section 7.12A of the Local Government Act 1995 provides the following:

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and

- (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. The Independent Auditor's Report forms part of the Annual Report, approving this report reduces potential breach.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the 2020/21 Independent Auditor's Report be received.

COUNCIL RESOLUTION

M15/0222

Moved Cr Martin

Seconded Cr Gogol

That the 2020/21 Independent Auditor's Report be received.

CARRIED 7/0

Attachment 11.6



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Beverley

To the Councillors of the Shire of Beverley

Report on the audit of the annual financial report

Opinion

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

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Beverley:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, 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 section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – Basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 17A of the Local Government (Financial Management) Regulations 1996 (FM Regulations) requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a

Attachment 11.6



Auditor General

departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost. My opinion is not modified in respect of this matter.

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and 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 responsibility 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.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
 - a) The current year and previous year's Asset Sustainability Ratio as reported in Note 19 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries basic standard and the current year is below the previous year.
 - b) The Operating Surplus Ratio as reported in Note 19 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries basic standard for all 3 years reported in the annual financial report.

Attachment 11.6



Auditor General

- (ii) There are no material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law identified during the course of my audit.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Beverley for the year ended 30 June 2021 included 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 described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Delegate of the Auditor General for Western Australia
Perth, Western Australia
Date Month 2021

11.7 2020/21 Councillors' Declaration

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2020/21 Councillor's Declaration

SUMMARY

Council to consider that the 2020/21 Councillors' Declaration be signed and received.

BACKGROUND

The Councillors' Declaration was first introduced by Council in 2012/13 to demonstrate Council's satisfaction of the appropriateness and integrity of the financial reports being presented.

COMMENT

The Councillors' Declaration is not a legislative requirement, however it gives Council a responsibility in ensuring that the contents of the annual report and annual financial report are accurate and in line with appropriate legislation and standards.

The declaration also stipulates that it is the opinion of Council that all outstanding debts will be paid when due.

At its meeting 8 February 2022, the Audit and Risk Committee recommended to Council that the Councillors Declaration be signed.

STATUTORY ENVIRONMENT

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Low - The Councillor Declaration is not a requirement of the Local Government Act.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That Council authorise the President and Deputy President to sign the 2020/21 Councillors' Declaration and include the Declaration in the 2020/21 Annual Report.

COUNCIL RESOLUTION

M16/0222

Moved Cr Gogol

Seconded Cr Maxwell

That Council authorise the President and Deputy President to sign the 2020/21 Councillors' Declaration and include the Declaration in the 2020/21 Annual Report.

CARRIED 7/0

Attachment 11.7

Councillors' Declaration

In accordance with a resolution of the Councillors of the Shire of Beverley, we state that:

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2020 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:

Cr DC White
President

Cr CJ Lawlor
Deputy President

Dated this 22nd day of February 2022

11.8 Draft 2020/21 Annual Report

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0199
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2020/21 Annual Report (Attached at rear)

SUMMARY

Council to consider that the 2020/21 Annual Report be received.

BACKGROUND

The 2020/21 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by AMD Chartered Accountants in September 2021.

COMMENT

The 2020/21 Annual Financial Report is attached for the Audit Committees consideration and is incorporated in the draft 2020/21 Annual Report .

Once the complete Annual Report is adopted a date for the Annual Electors Meeting can be set and the report made available for public viewing for at least 14 days before the Annual Electors Meeting.

The Audit and Risk Committee reviewed the Annual Report at its meeting 8 February 2022 and recommended to Council that it be approved.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* outlines the following in relation to the Annual Report:

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and

- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
- (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;
- and such other information as may be prescribed.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* *Absolute majority required.*

- (2) If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Local Government (Financial Management) Regulations 1996 provide:

51. Completion of financial report

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government’s CEO of the auditor’s report on that financial report.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Failure to approve, report and publish an Annual Report would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the 2020/21 Annual Report be approved.

COUNCIL RESOLUTION

M17/0222

Moved Cr Gogol

Seconded Cr Maxwell

That the 2020/21 Annual Report be approved.

CARRIED 7/0

11.9 Annual Electors Meeting

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	Shire of Beverley
File Reference:	ADM 0047
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	-
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to select a suitable date to hold the Annual Electors Meeting.

BACKGROUND

Following the receipt of the Annual Report, a suitable date must be chosen to convene the Annual Electors Meeting.

COMMENT

As per legislation, an Electors Meeting must be held within 56 days of Council receiving the corresponding financial year's Annual Report.

Should the Annual report be received at this Council meeting, Tuesday 22 February 2022, the last date on which the Annual Electors Meeting can be held is Monday 18 April 2022.

Historically, Annual Electors Meetings have been held in the evening, anywhere between 5.30pm and 7.30 set for a start time. Attendance by the public is listed below:

2021 – 5 people (for 19/20 year)
2020 – (no meeting)
2019 – 7 people
2018 – 11 people
2017 – 13 people

Management propose that a meeting be held in the morning to see if more interest is sparked. The date suggested is Tuesday 5 April 2022.

Also being held on this day is the Avon River Concept Plan Community Consultation. The schedule would be 10am – 11am Annual Electors Meeting, 11:30am Avon River Concept Plan Community Consultation.

The Cornerstone Function Room has been booked. The Town Hall is held as a backup if more than 30 people attend.

Holding the meeting in April will also allow for longer advertising in the March and April issues of the Beverley Blarney.

Council are welcome to approve or change the proposed time and date.

STATUTORY ENVIRONMENT

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

RISK IMPLICATIONS

Failure hold an Annual Electors Meeting would result in non-compliance *Local Government Act 1995*.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That;

1. Council hold the Annual Electors Meeting on Tuesday 5 April 2022 commencing at 10am; and
2. the availability of the 2020/21 Annual Report be advertised in the March Beverley Blarney.

COUNCIL RESOLUTION

M18/0222

Moved Cr Lawlor

Seconded Cr Martin

That;

- 1. Council hold the Annual Electors Meeting on Tuesday 5 April 2022 commencing at 10am; and**
- 2. the availability of the 2020/21 Annual Report be advertised in the March Beverley Blarney.**

CARRIED 7/0

11.10 2021/22 Budget Review

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0092
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2021/22 Budget Review Statement of Financial Activity; and 2021/22 Budget Review Detail (attached at rear)

SUMMARY

Council to consider the 2021/22 Budget Review be received and forwarded to the Department of Local Government.

BACKGROUND

A Budget Review is conducted annually by comparing actual revenue and expenditure as at 31 December to budget estimates and forecasting predicted revenue and expenditure to 30 June.

The budget review process is a statutory requirement, but also reflects good management practice.

COMMENT

A budget review has been undertaken by staff as per the requirements of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Any savings realised or over expenditure incurred as at 31 December 2021 has been included in forward projections.

The Audit and Risk Committee examined the Mid Year Budget Review at its meeting 8 February 2022 and recommended it be received.

The detailed Budget Review is attached to this report.

In summary, it is forecast that a budget surplus of \$546,570 may be realised as at 30 June 2022.

See Budget Review financial report attached to this report for surplus components.

STATUTORY ENVIRONMENT

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* provides that:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government’s financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Failure to complete a Budget Review would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the 2021/22 Budget Review be received and forwarded to the Department of Local Government.

COUNCIL RESOLUTION

M19/0222

Moved Cr Gogol

Seconded Cr Davis

That the 2021/22 Budget Review be received and forwarded to the Department of Local Government.

CARRIED 7/0

**SHIRE OF BEVERLEY
BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Forecast Variance	Notes To Material Variances
Operating Revenue					
General Purpose Funding	3,388,968.00	3,144,742.92	3,360,137.64	(28,830.36)	LGGC General Grant funding allocation lower than anticipated for 21/22 (\$31,052).
Governance	2,100.00	16,570.10	18,669.43	16,569.43	CCZ Golf Day Sponsorship and Green Fees unbudgeted \$11,646, Good driver rebate \$2,384 and T Jurmann LSL contribution \$2,539 unbudgeted.
Law, Order & Public Safety	242,100.00	54,853.04	243,600.00	1,500.00	
Health	300.00	200.00	300.00	0.00	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	129,692.00	64,112.00	119,492.00	(10,200.00)	Sale of 50 Dawson St (\$5,500) and Units 2 & 7 vacant at Hunt Road Village (\$7,000).
Community Amenities	211,385.00	201,354.03	218,376.35	6,991.35	
Recreation & Culture	218,434.00	96,924.15	250,966.08	32,532.08	Moort Wabiny Park Retention Fee \$33,963 transfer from Trust partially offset by final retention fee repayment to Contractor.
Transport	3,950,230.00	1,425,792.48	4,177,847.00	227,617.00	Vincent St Project RAC funding received \$200,000 and additional Roads grant funding \$27,617 allocated.
Economic Activities	197,344.00	131,702.91	224,494.00	27,150.00	Caravan Park and Cabin income anticipated to be higher than expected \$27,150.
Other Property & Services	43,100.00	24,807.04	55,201.28	12,101.28	Fuel rebate \$9,564 and Sale of Scrap \$2,537 anticipated to be higher than anticipated.
Total Operating Revenue	8,383,653.00	5,161,058.67	8,669,083.78	285,430.78	
Operating Expenditure					
General Purpose Funding	(162,227.00)	(62,584.34)	(161,346.94)	880.06	
Governance	(306,541.00)	(153,964.90)	(285,681.78)	20,859.22	Additional insurance cover for Vincent St project not required \$20,000.
Law, Order & Public Safety	(432,526.00)	(173,886.35)	(431,984.80)	541.20	
Health	(154,777.00)	(63,472.72)	(155,742.00)	(965.00)	
Education & Welfare	(111,017.00)	(35,505.55)	(110,881.00)	136.00	
Housing	(205,724.00)	(92,943.02)	(182,543.00)	23,181.00	Profit on Disposal of 50 Dawson St \$22,000 unbudgeted.
Community Amenities	(666,749.00)	(287,558.08)	(658,345.41)	8,403.59	
Recreation & Culture	(1,592,700.00)	(727,183.08)	(1,592,056.00)	644.00	
Transport	(2,519,187.00)	(1,330,661.39)	(2,566,119.00)	(46,932.00)	Dale Bin Nth Rd carry over to 2022/23, plant & labour component transferred to Road Mtce.
Economic Activities	(593,888.00)	(237,366.94)	(584,012.00)	9,876.00	
Other Property & Services	(15,050.00)	127,264.00	(15,953.60)	(903.60)	
Total Operating Expenditure	(6,760,386.00)	(3,037,862.37)	(6,744,665.53)	15,720.47	
Net Operating	1,623,267.00	2,123,196.30	1,924,418.25	301,151.25	

**SHIRE OF BEVERLEY
BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Forecast Variance	Notes To Material Variances
Capital Income					
Self Supporting Loan - Principal Repayment	14,285.00	9,045.38	14,285.00	0.00	
Proceeds from Sale of Assets	359,000.00	228,181.81	559,726.81	200,726.81	Proceeds from plant disposals lower than anticipated (\$40,910) and Sale of 50 Dawson St unbudgeted \$228,000.
New Loan Raised	1,000,000.00	1,000,000.00	1,000,000.00	0.00	
Total Capital Income	1,373,285.00	1,237,227.19	1,574,011.81	200,726.81	
Capital Expenditure					
Land and Buildings	(329,893.00)	(239,292.19)	(346,448.85)	(16,555.85)	Hunt Road Village Unit 7 refurb carried over from 20/21 (\$10,000) funded from Reserve. Moort Wabiny Park final retention fee payment (\$15,438) offset by transfer from Trust. Onsite Cabin Carports (\$3,789) greater than anticipated due to internal labour and plant allocations. Recreation Ground Playground extension \$10,079 and Town Hall floor replacement \$2,671 lower than anticipated.
Plant and Equipment	(946,980.00)	(508,131.87)	(832,219.87)	114,760.13	Combined cost of plant changeovers less than anticipated \$114,760.
Office Furniture and Equipment	0.00	0.00	0.00	0.00	
Road Construction	(5,309,327.00)	(1,003,698.30)	(5,220,617.00)	88,710.00	Vincent Street road works portion savings (\$23,000) and carry over of Dale Bin Nth Rd works anticipated (\$65,710) plant & labour expense reallocated to Road Mtce.
Other Infrastructure	(1,492,771.00)	(1,214,796.78)	(1,379,387.46)	113,383.54	Vincent Street underground power contingency \$113,383 not required.
Land Under Control	0.00	0.00	0.00	0.00	
Loans - Principal Repayments	(102,053.00)	(22,753.12)	(102,053.00)	0.00	
Total Capital Expenditure	(8,181,024.00)	(2,988,672.26)	(7,880,726.18)	300,297.82	
Net Capital	(6,807,739.00)	(1,751,445.07)	(6,306,714.37)	501,024.63	
Adjustments					
Depreciation Written Back	2,405,056.00	1,192,875.52	2,405,056.00	(2.48)	
Movement in Leave Reserve Cash Balance	0.00	70.42	0.00	70.42	
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00	
Movement in Non-Current Investments	0.00	0.00	0.00	0.00	
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00	
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00	
(Profit)/Loss on Disposal of Assets Written Back	(35,100.00)	(71,939.43)	(30,205.33)	4894.67	
Loss on Revaluation of Non-Current Assets Written Back	0.00	0.00	0.00	0.00	
Rounding	0.00	0.00	0.00	0.00	

**SHIRE OF BEVERLEY
BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Forecast Variance	Notes To Material Variances
Add Funding From					
Transfer (To)/From Reserves	1,160,706.00	246,073.01	900,206.00	(260,500.00)	50 Dawson Street Sale income transferred to Reserve (\$228,000) and transfer from reserves for new Grader (\$22,500) lower as purchase price lower than anticipated.
Opening Surplus/(Deficit)	1,653,810.00	1,653,809.54	1,653,809.54	(0.46)	
Total Adjustments	5,184,472.00	3,020,889.06	4,928,866.21	(255,605.79)	
CLOSING SURPLUS/(DEFICIT)	0.00	3,392,640.29	546,570.09	546,570.09	

3:45pm – Prior to any consideration of Item 11.11, Cr Norman declared an interest of impartiality as he is a member of the Beverley Bowling Club. Cr Norman was not required to leave the meeting.

11.11 2021/22 Round Two Community Grants

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	15 February 2021
Applicant:	Various Applicants
File Reference:	ADM 0428
Author and Position:	Ashleigh Fleay, Projects Officer
Previously Before Council:	Occurs Every August and February
Disclosure(s) Of Interest:	Member of Tennis Club
Attachments:	List attachments here

SUMMARY

Council to consider awarding various grants as recommended by the Community Grants Working Group.

BACKGROUND

At the July 2013 Council meeting, it was agreed to set up a Community Grants scheme to assist individuals, Not for Profit and Incorporated local organisations in the development of their respective interests. Council has two rounds of applications being July and January each financial year. Personal Development Grants for individuals are open all year round.

At the February 2020 Audit and Risk Committee Meeting it was established that a grant working group would review and make recommendations on applications received. This committee comprised on the Chief Executive Officer, Shire President, Chairman of the Audit & Risk Committee and Council's Project Officer.

COMMENT

The second round of Community Grants for 2021/22 financial year was advertised in the January 2022 edition of the Beverley Blarney and on the Shire of Beverley website. Applications opened on 1st January and closed on 31st January 2022. A total of 7 applications were received, four being for Major Grants, three for minor Grants. The working group determined that all applications met the eligibility and compliance criteria. Along with meeting the compliance criteria, when considering the funding amount, the areas of membership base, benefit of the grant and area of interest are considered.

After the first round of Grants were awarded in August 2021 there is now \$8,043.05 remaining for Minor Grants and \$0.00 for Major Grants.

It is recommended that the balance be combined to assist as many groups as possible across both categories. Council has previously done this in several other January rounds.

It is also recommended that the Personal Development Grant balance of \$2,000.00 be pooled to support more groups. No Personal Development Grants have been received in this financial year.

The Community Grants this round were oversubscribed. The Working Group have chosen to award funds to all applicants, however the awarded amounts may not necessarily be the amount requested by each applicant.

The table on the following page outlines the grant applications received, the activities groups wish to use the money for, the amount they requested, and the amount recommended.

Club/Group	Members	Minor Grant - Activity	Amount Requested	Amount Recommended
Beverley Horse & Pony Club	46 Members	<p>Minor Category: Volunteer Upskilling Total Project Cost: \$244.00</p> <p>Project as described by applicant: Two Club Members to be sent to the State Horse Coaching School to learn new skills and to ensure all members are up skilled on current processes and protocols. It will ensure that the club is running appropriately.</p> <ul style="list-style-type: none"> ▪ 2nd Application – last app 2014 ▪ Incorporated ▪ Application complete, quotes provided. 	\$244.00	\$244.00
Beverley Amateur Swimming Club	65 members	<p>Minor Category: Sport & Recreation Total Project Cost: \$896.00</p> <p>Project as described by applicant: Purchase of Beverley Swimming Club flippers for junior members. The addition of flippers will improve and develop swimming technique, endurance, fitness and confidence of all members.</p> <ul style="list-style-type: none"> ▪ 1st Application ▪ Incorporation ▪ Application complete, quotes provided. 	\$896.00	\$896.00
Beverley CRC (Beverley Community Garden)	96 members	<p>Minor Category: Environment Total Project Cost: \$14,050.00</p> <p>Project as described by applicant: The project is to create a bush tucker space in the Beverley Community Garden with a focus on holding workshops, attracting guest speakers and a “Feed our Community with Street Food” initiative. The Shire contribution will be towards the street food initiative with the planting of street fruit trees to benefit our local socio-economic demographic in the community.</p> <ul style="list-style-type: none"> ▪ 8th Application ▪ Incorporation 	\$1,000.00	\$1,000.00

Club/Group	Members	Minor Grant - Activity	Amount Requested	Amount Recommended
		<ul style="list-style-type: none"> ▪ Application complete, quotes provided. Well written grant with a lot of support documentation. CRC has also secured other external funding of \$9,500 from the Dept of Communities for this project. 		

Club/Group	Members	Major Grant Activity	Amount Requested	Amount Recommended
Beverley Bowling Club	80 Members	<p>Major Category: Sport & Recreation Total Project Cost: \$7,000.00</p> <p>Project as described by applicant: Upgrades to Beverley Bowling Club house electricity switchboards to be in line with electrical safety standards.</p> <ul style="list-style-type: none"> ▪ 3rd application received ▪ \$1,771 was received in Feb 21 ▪ Incorporated ▪ Application complete, quotes/estimate provided from Beverley Electrical. 	\$3,500.00	\$1,500.00
Beverley Tennis Club Inc	109 Members	<p>Major Category: Sport & Recreation Total Project Cost: \$50,000</p> <p>Project as described by applicant: Tennis Club wish to upgrade their bathroom facilities to allow for universally accessibility. The current bathrooms are also unsafe and in need of major renovations.</p> <ul style="list-style-type: none"> • 3rd application no funding since 2017 • Incorporated • Application complete, including letters of support, quotes & design. Extensively written application. 	\$5,000.00	\$3,500.00

Club/Group	Members	Major Grant Activity	Amount Requested	Amount Recommended
Beverley Netball Club Inc	37 Members	<p>Major Category: Sport & Recreation Total Project Cost: \$6,137.00</p> <p>Project as described by applicant: Purchase of a handheld wireless controller for electronic scoreboard including a battery pack for one of the scoreboards at the Netball Courts.</p> <ul style="list-style-type: none"> • 2nd application no funding since 2016 • Incorporated • Application complete with quotes included. 	\$3,000.00	\$1,500.00
Beverley RSL Subbranch	37 Members	<p>Major Category: Minor Infrastructure Total Project Cost: \$7,580.00</p> <p>Project as described by applicant: Courtyard and Patio area finishing at RSL Hall. Removing excess dirt, install concrete, paving area and lawn.</p> <ul style="list-style-type: none"> • 3rd application no funding since 2018 • Not incorporated – Carried by RSLWA Perth • Application complete, no official quotes attached. 	\$5,000.00	\$1,500.00

2021/2022 Budget \$20,000.00	Remaining Balances	Amount Requested this round
Minor Grants - \$1,000 or less	\$8,043.00	\$2,140.00
Major Grants - \$1,001 - \$5,000	\$0.00	\$16,500.00
Total (if combined)	\$8,043.00	\$18,640.00
Personal Development 2021/22 Budget \$2,000.00	\$2,000.00	Nil

STATUTORY ENVIRONMENT

N/A

FINANCIAL IMPLICATIONS

Community Grant Program

2021/2022 Total Minor Grants \$10,000 – Available funds balance: \$8,043.05

2021/2022 Total Major Grants \$10,000 – Available funds balance: \$0.00

2021/2022 Total Personal Development Grants \$1,200 – Available funds balance \$2,000

Community Grants are funded from the Cropping Committee Reserve.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Goal 7 – Increase all forms of club participation

Goal 8 – Beverley continues to be an inclusive, friendly and caring community

Goal 9 – We have a safe and health community

Goal 12 – Council leads the organisation and engages with community in an accountable and professional manner.

RISK IMPLICATIONS

Low (2) – It is considered there is minimal risk to awarding the grants. The grants assist volunteer run associations to make further contributions to the Community and foster participation and inclusiveness.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Community Grant Policy

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council;

1. combine all community grant funding including the personal development grant funding budgeted into one amount to support all applications received in round two.
2. award the following Community Grants under the second round of submissions for the 2021/2022 financial year:
 1. Beverley Netball Club \$1,500.00
 2. Beverley Lawn Tennis Club \$3,500.00
 3. Beverley RSL Subbranch \$1,500.00
 4. Beverley Bowling Club \$1,500.00
 5. Beverley Horse & Pony Club Inc \$244.00
 6. Beverley Amateur Swimming Club \$896.00
 7. Beverley CRC (Community Garden) \$1,000.00

COUNCIL RESOLUTION

M20/0222

Moved Cr Davis

Seconded Cr Gogol

That Council;

1. **combine all community grant funding including the personal development grant funding budgeted into one amount to support all applications received in round two.**
2. **award the following Community Grants under the second round of submissions for the 2021/2022 financial year:**
 1. **Beverley Netball Club \$1,500.00**
 2. **Beverley Lawn Tennis Club \$3,500.00**
 3. **Beverley RSL Subbranch \$1,500.00**
 4. **Beverley Bowling Club \$1,500.00**
 5. **Beverley Horse & Pony Club Inc \$ 244.00**
 6. **Beverley Amateur Swimming Club \$ 896.00**
 7. **Beverley CRC (Community Garden) \$1,000.00**

CARRIED BY ABSOLUTE MAJORITY 7/0

12. ADMINISTRATION

12.1 Regulation 17 Review

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0163
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2021 Risk Profile

SUMMARY

Council to consider that the Risk Management review be received.

BACKGROUND

Under regulation 17 of the *Local Government (Audit) Amendment Regulations 2013*, the Chief Executive Officer is to review the appropriateness and effectiveness of the Shire of Beverley's systems and procedures in relation to risk management, internal control and legislative compliance.

The Audit and Risk Committee examined the review at its 8 February 2022 meeting and recommended it be received.

COMMENT

The Chief Executive Officer and Deputy Chief Executive Officer have conducted a review using the Risk Management template provided by Council's Insurers, LGIS.

Attached is the summary of control results covering identified risk areas including:

- Misconduct;
- Business and Community disruption;
- Environmental management;
- Errors, omissions and delays;
- External theft and fraud;
- IT and Communication systems;
- Statutory compliance;
- Safety and security;
- Providing advice and information;
- Employment practices;
- Records management;
- Project/Change management;
- Engagement practices;
- Supplier management;
- Asset sustainability practices; and
- Facility management.

Each identified risk was considered individually with risk ratings being applied based on the following risk matrix:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Following the risk determination, improvement initiatives were formulated and enacting timeframes set with the aim of improving overall future risk ratings.

Risk assessment worksheets for each risk category have been provided under separate cover.

STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Amendment Regulations 2013* requires that:

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Failure to review the appropriateness and effectiveness of a local government's systems and procedures would result in non-compliance *Local Government (Audit) Amendment Regulations 2013*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

2.3 Risk Management

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That the Regulation 17 review conducted by the Chief Executive Officer be received.

COUNCIL RESOLUTION

M21/0222

Moved Cr Norman

Seconded Cr Martin

That the Regulation 17 review conducted by the Chief Executive Officer be received.

CARRIED 7/0

**Shire of Beverley
Risk Dashboard Report
December 2021**

Executive Summary

Being the Shire's third report under the introduced risk management framework, focus is on embedding and driving continual improvement. Future reports will continue to provide relevant insight and recommendations to assist governance activities for the Senior Management Team. It is supported by the attached documents that were produced through a workshop on the 3rd December 2021.

1. Risk Profiles for the 16 themes discussed.
2. Risk Management Policy amendments and Procedures.

Recommendations

Embedding

1. Arrange for the attached Policy amendments and Procedures to be endorsed and adopted.

Risk Profiles

1. Discuss and review the attached Risk Profiles and approve all Risk Profiles (from a Risk & Control perspective).
2. Confirm Current Issues / Actions / Treatments (Responsibility & Due Date)

		Risk	Control
		Low	Adequate
Misconduct			
Current Issues / Actions / Treatments	Due Date	Responsibility	
Carry out new employee induction process	On Going	HR	
Follow up Performance Review process	On Going	CEO/MOW/DCEO	
Business & community disruption			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review LEMA and Recovery Plans	Jun-22	Moderate	Adequate
Seek Mitigation Works Funding	Jun-22		CESM
Coordinate Mitigation Works	Jun-22		CESM
Inadequate environmental management			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review of Landfill Remaining Life	Jun-22	Moderate	Adequate
			EHO/MOW
Errors, omissions & delays			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review and expand documented procedures for main activities	Jun-22	Low	Adequate
			DCEO
External theft & fraud (inc. Cyber Crime)			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Raise awareness of IT Security (eg. Opening emails)	Ongoing	High	Adequate
Review Depot Security	Jun-22		MOW
Review IT Security	Ongoing		DCEO
Failure of IT &/or communication systems and infrastructure			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review IT Disaster Recovery Plan	Dec-22	Moderate	Adequate
Test Generator Backup	Jun-22		DCEO
Test Data Recovery	Jun-22		DCEO
Review ITC Operating Expenses	Jun-22		DCEO
Failure to fulfil statutory, regulatory or compliance requirements			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review Strategic Community, Corporate Business and Long Term Financial Plans	Dec-22	Moderate	Adequate
Investigate Internal Audit function	Jun-22		CEO
Inadequate safety and security practices			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Prepare training register and training plans	Jun-22	Moderate	Adequate
Implement Quarterly Workplace Safety Inspections	On Going		HR
Maintain Contractor Inductions	On Going		HR
Providing inaccurate advice / information			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Implement a performance review process for Executive Staff	Jun-22	Moderate	Adequate
Monitor complaint register	On Going		DCEO
Ineffective employment practices			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Implement Performance Review Process	Jun-22	Low	Adequate
Review Workforce Plan (Risks & Action Plans) for inclusion where relevant	Jun-22		CEO
Inadequate document management processes			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Explore implementation of Electronic Document Records Management System (EDRMS)	Jun-22	Moderate	Adequate
Include shift to EDRMS in LTFP	Jun-22		EA
			DCEO
Inadequate project / change management			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Conduct weekly project management meetings (or more often as appropriate)	On Going	High	Effective
Monitor volume of projects to ensure available resources are not stretched	On Going		CEO
Comply with funding requirements where applicable	On Going		DCEO
Inadequate engagement practices			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review Strategic Community Plan	Jun-22	Low	Adequate
Review Social Media Policies, Procedures & Feedback	Jun-22		Tourism
Inadequate supplier / contract management			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Explore implementing Contract Review process at large project (\$1M+) close out	Jun-22	Moderate	Adequate
Inadequate asset sustainability practices			
Current Issues / Actions / Treatments	Due Date	Risk	Control
Review Asset Management Plans	Dec-22	High	Adequate
Review Residential Housing Policy	Jun-22		DCEO
Develop Bridge Maintenance Program	Jun-22		MOW
Ineffective management of facilities / venues / events			
Current Issues / Actions / Treatments	Due Date	Risk	Control
No actions required at this stage		Moderate	Adequate

Business & community disruption Dec-21

This Risk Theme is defined as:
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (inc. vandalism). This includes:

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training to specific individuals or availability of appropriate emergency response.
- Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
- Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

Potential causes include;

- Cyclone, Storm Surges, Fire, Earthquake
- Terrorism / Sabotage / Criminal Behaviour
- Epidemic / Pandemic
- Extended power outage
- Economic Factors
- Loss of Key Staff

Key Controls	Type	Date	Shire Rating
<i>Business Continuity Framework</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Volunteer Management & Training</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>LEM Exercises</i>	<i>Detective</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Functional LEMC</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Current LEMA & Recovery Plans</i>	<i>Recovery</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Current Bushfire Risk Management Plan</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Effective</i>

Overall Control Ratings: *Adequate*

Risk Ratings	Shire Rating
<i>Consequence:</i>	<i>Major</i>
<i>Likelihood:</i>	<i>Unlikely</i>

Overall Risk Ratings: *Moderate*

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review LEMA and Recovery Plans</i>	<i>Jun-22</i>	<i>CESM</i>
<i>Seek Mitigation Works Funding</i>	<i>Jun-22</i>	<i>CESM</i>
<i>Coordinate Mitigation Works</i>	<i>Jun-22</i>	<i>CESM</i>

Failure of IT &/or communication systems and infrastructure Dec-21

This Risk Theme is defined as:
Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:

- Hardware &/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as:

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project / Change Management".

Potential causes include:

- Weather impacts
- Power failure
- Power outage at service provider
- Infrastructure breakdown such as landlines, radio communications.
- Out dated / inefficient hardware
- Lack of training
- Incompatibility between operating system and Microsoft
- Software vulnerability (e.g. MS Access)

Key Controls	Type	Date	Shire Rating
Data Back up Systems (Focus Networks)	Recovery	Dec-21	Effective
IT Vendor Support (Focus Networks)	Preventative / Recovery	Dec-21	Effective
UPS / Generator Entry Point	Preventative / Recovery	Dec-21	Effective
Disaster Recovery Plan	Detective	Dec-21	Adequate
IT Infrastructure Replacement / Refresh Program	Preventative	Dec-21	Effective

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Moderate
Likelihood:	Unlikely
Overall Risk Ratings:	Moderate

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review IT Disaster Recovery Plan	Dec-22	DCEO
Test Generator Backup	Jun-22	DCEO
Test Data Recovery	Jun-22	DCEO

External theft & fraud (inc. Cyber Crime) Dec-21

This Risk Theme is defined as:
Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;
 • Fraud – benefit or gain by deceit
 • Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
 • Theft – stealing of data, assets or information (no deceit)
 Examples include:
 • Scam Invoices
 • Cash or other valuables from 'Outstations'.

Potential causes include:

- Inadequate security of equipment / supplies / cash
- Robbery
- Scam Invoices
- Inadequate provision for patrons belongings
- Lack of Supervision

Key Controls	Type	Date	Shire Rating
Security access - Admin Building	Preventative	Dec-21	Adequate
Depot Security	Preventative	Dec-21	Adequate
IT Firewall Systems	Preventative	Dec-21	Effective
Cameras	Preventative	Dec-21	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Major
Likelihood:	Possible

Overall Risk Ratings: High

Key Indicators	Tolerance	Date	Overall Shire Result
# Incidents			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Raise awareness of IT Security (eg. Opening emails)	Ongoing	DCEO
Review Depot Security	Jun-22	MOW
Review IT Security	Ongoing	DCEO

Misconduct **Dec-21**

This Risk Theme is defined as:
Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or delays in transaction processing, or Inaccurate Advice.

Potential causes include:

- Lack of training
- Changing of job titles
- Delegated authority process inadequately implemented
- Disgruntled employees
- Lack of understanding
- Poor internal checks (PO's and delegated authority)
- Password sharing

Key Controls	Type	Date	Shire Rating
Delegation Register - Framework	Detective	Dec-21	Adequate
Staff Induction Process (Code of Conduct)	Preventative	Dec-21	Adequate
Segregation of Duties (Financial) & Procurement	Preventative	Dec-21	Adequate
IT Security Access Framework (Profiles & Passwords)	Preventative	Dec-21	Effective
Staff Performance Reviews	Preventative	Dec-21	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Minor
Likelihood:	Unlikely

Overall Risk Ratings: Low

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Carry out new employee Induction process	On Going	HR
Follow up Performance Review process	On Going	CEO/MOW/DCEO

Inadequate safety and security practices Dec-21

This Risk Theme is defined as:
Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment

Potential causes include:

- Lack of appropriate PPE / Equipment
- Inadequate signage, barriers or other exclusion techniques
- Inadequate first aid supplies or trained staff
- Storage and use of Dangerous Goods
- Rubbish / Litter Control
- Ineffective / inadequate testing, sampling (similar) health based req'
- Inadequate security arrangements
- Lack of mandate and commitment from Senior Management

Key Controls	Type	Date	Shire Rating
Workplace Inspections	Preventative	Dec-21	Adequate
Staff Individual Training Plans	Preventative	Dec-21	Adequate
Hazard Register	Detective	Dec-21	Adequate
OSH Management Framework	Preventative	Dec-21	Adequate
Contractor / Site Inductions	Preventative	Dec-21	Effective
Staff Inductions	Preventative	Dec-21	Effective
Organisational Emergency Preparedness (Wardens, evacs etc)	Preventative	Dec-21	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Minor
Likelihood:	Likely

Overall Risk Ratings: Moderate

Key Indicators	Tolerance	Date	Overall Shire Result
4801 Audit Results			
LTIFR			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Prepare training register and training plans	Jun-22	HR
Implement Quarterly Workplace Safety Inspections	On Going	HR
Maintain Contractor Inductions	On Going	HR
Conduct evacuation roleplay	Dec-22	DCEO

Inadequate project / change management **Dec-21**

This Risk Theme is defined as:
 Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:
 • Inadequate Change Management Framework to manage and monitor change activities.
 • Inadequate understanding of the impact of project change on the business.
 • Failures in the transition of projects into standard operations.
 • Failure to implement new systems
 • Failures of IT Project Vendors/Contractors
 This includes Directorate or Service Unit driven change initiatives except new Plant & Equipment purchases. Refer "Inadequate Asset Management"

- Potential causes include:**
- Lack of communication and consultation
 - Lack of investment
 - Ineffective management of expectations (scope creep)
 - Inadequate project planning (resources/budget)
 - Shire growth (too many projects)
 - Inadequate monitoring and review
 - Project risks not managed effectively
 - Lack of Project methodology knowledge and reporting requirements

Key Controls	Type	Date	Shire Rating
Dedicated Project Management Team	Preventative	Dec-21	Effective
Weekly Project Meetings	Preventative	Dec-21	Effective
Contract Subject Matter Experts as appropriate	Preventative	Dec-21	Effective

Overall Control Ratings: Effective

Risk Ratings	Shire Rating
Consequence:	Major
Likelihood:	Possible

Overall Risk Ratings: High

Key Indicators	Tolerance	Date	Overall Shire Result
Project Budget	+10%	Dec-21	Ongoing financial management of projects
Project Timeframe	+10%	Dec-21	Time pressure to deliver projects due to funding requirements

Comments
 As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Conduct weekly project management meetings (or more often as appropriate)	On Going	CEO
Monitor volume of projects to ensure available resources are not stretched	On Going	CEO
Comply with funding requirements where applicable	On Going	DCEO

Errors, omissions & delays **Dec-21**

This Risk Theme is defined as:
 Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;
 • Human errors, incorrect or incomplete processing
 • Inaccurate recording, maintenance, testing and / or reconciliation of data.
 • Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;
 • Inaccurate data being used for management decision making and reporting.
 • Delays in service to customers
 • Inaccurate data provided to customers
 This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".

- Potential causes include:**
- Human Error
 - Inadequate procedures or training
 - Lack of Staff (or trained staff)
 - Incorrect information
 - Miscommunication

Key Controls	Type	Date	Shire Rating
<i>Documented Procedures / Checklists</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Segregation of Duties (Financial Control)</i>	<i>Detective</i>	<i>Dec-21</i>	Adequate

Overall Control Ratings: **Adequate**

Risk Ratings	Shire Rating
Consequence:	<i>Insignificant</i>
Likelihood:	<i>Possible</i>

Overall Risk Ratings: **Low**

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review and expand documented procedures for main activities</i>	<i>Jun-22</i>	<i>DCEO</i>

Inadequate document management processes **Dec-21**

This Risk Theme is defined as:
Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

Potential causes include:

- Spreadsheet/Database/Document corruption or loss
- Inadequate access and / or security levels
- Inadequate Storage facilities (including climate control)
- High Staff turnover
- Outdated record keeping practices / incompatible systems
- Lack of system/application knowledge
- High workloads and time pressures
- Incomplete authorisation trails

Key Controls	Type	Date	Shire Rating
Policy & Procedural Review Process	Detective	Dec-21	Adequate
Records Management Process (Hard Copy)	Preventative	Dec-21	Adequate
Records Management Process (Soft Copy)	Preventative	Dec-21	Effective
Records Management Policy	Preventative	Dec-21	Effective
Off-site Archiving (Zirco)	Preventative	Dec-21	Effective

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Moderate
Likelihood:	Unlikely
Overall Risk Ratings:	Moderate

Key Indicators	Tolerance	Date	Overall Shire Result
# Documents not stored electronically or archived off-site			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Explore implementation of Electronic Document Records Management System (EDRMS)	Jun-22	EA
Include shift to EDRMS in LTFP	Jun-22	DCEO

Inadequate supplier / contract management Dec-21

This Risk Theme is defined as:
 Inadequate management of External Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:
 • Concentration issues
 • Vendor sustainability
 It does not include failures in the tender process; refer "Inadequate Procurement, Disposal or Tender Practices".

- Potential causes include:**
- Funding
 - Complexity and quantity of work
 - Inadequate tendering process
 - Geographical remoteness
 - Inadequate contract management practices
 - Ineffective monitoring of deliverables
 - Lack of planning and clarity of requirements
 - Historical contracts remaining

Key Controls	Type	Date	Shire Rating
<i>Purchasing Policy</i>	<i>Preventative</i>	<i>Dec-21</i>	Effective
<i>Purchase Order Procedure</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Tender Register</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Contractor Inductions</i>	<i>Preventative</i>	<i>Dec-21</i>	Effective

Overall Control Ratings: **Adequate**

Risk Ratings	Shire Rating
<i>Consequence:</i>	<i>Moderate</i>
<i>Likelihood:</i>	<i>Possible</i>

Overall Risk Ratings: **Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
 As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Explore implementing Contract Review process at large project (\$1M+) close out</i>	<i>Jun-22</i>	<i>DCEO</i>

Providing inaccurate advice / information Dec-21

This Risk Theme is defined as:
Incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. This could be caused by using unqualified, or inexperienced staff, however it does not include instances relating to Misconduct.

Examples include;

- incorrect planning, development or building advice,
- incorrect health or environmental advice
- inconsistent messages or responses from Customer Service Staff
- any advice that is not consistent with legislative requirements or local laws.

Potential causes include:

- Lack of qualified staff
- Long lead times for responses
- Increasing workloads
- Lack of appropriate technical knowledge relevant to the context
- Poor working relationships between internal staff/departments

Key Controls	Type	Date	Shire Rating
Performance Review Meetings	Preventative	Dec-21	Adequate
Qualified Contractors (Planning, Building & Health)	Preventative	Dec-21	Adequate
Complaints	Detective	Dec-21	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Ratings: Moderate

Key Indicators	Tolerance	Date	Overall Shire Result
# Complaints / issues regarding inaccurate advice / information			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Implement a 'performance review' process for Executive Staff	Jun-22	CEO
Implement a 'performance review' process for Health, Building & Planning	Jun-22	CEO
Monitor complaint register	On Going	DCEO

Ineffective employment practices **Dec-21**

This Risk Theme is defined as:
Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S).
- Discrimination, Harassment & Bullying in the workplace.
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place.
- Induction issues.
- Terminations (including any tribunal issues).
- Industrial activity.

Care should be taken when considering insufficient staff numbers as the underlying issue could be a process inefficiency.

- Potential causes include:**
- Leadership failures
 - Available staff / volunteers are generally highly transient.
 - Single Person Dependencies
 - Poor internal communications / relationships
 - Ineffective performance management programs or procedures.
 - Ineffective training programs or procedures.
 - Limited staff availability - mining / private sectors (pay & conditions).
 - Inadequate Induction practices.

Key Controls	Type	Date	Shire Rating
<i>Policy & Procedures</i>	<i>Preventative</i>	<i>Dec-20</i>	Adequate
<i>Training Needs Analysis & Training Register</i>	<i>Preventative</i>	<i>Dec-20</i>	Adequate
<i>Cross Skilling / Multi tasking</i>	<i>Preventative</i>	<i>Dec-20</i>	Effective
<i>Internal Communication (Meetings / Newsletter)</i>	<i>Preventative</i>	<i>Dec-20</i>	Adequate
<i>Staff Inductions (Code of Conduct Component)</i>	<i>Preventative</i>	<i>Dec-20</i>	Effective
<i>Performance Review Process</i>	<i>Detective</i>	<i>Dec-20</i>	Adequate

Overall Control Ratings: **Adequate**

Risk Ratings	Shire Rating
Consequence:	<i>Minor</i>
Likelihood:	<i>Unlikely</i>

Overall Risk Ratings: **Low**

Key Indicators	Tolerance	Date	Overall Shire Result
<i>% Staff turnover rate</i>			
<i>Absenteeism</i>			
<i>Workers Compensation Claims (Stress Claims)</i>			
<i>Upcoming Retirements</i>			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Implement Performance Review Process</i>	<i>Jun-22</i>	<i>CEO</i>
<i>Review Workforce Plan (Risks & Action Plans) for inclusion where relevant</i>	<i>Jun-22</i>	<i>CEO</i>

Failure to fulfil statutory, regulatory or compliance requirements **Dec-21**

This Risk Theme is defined as:
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate employee and visitor safety and security") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

- Potential causes include:**
- Lack of training, awareness and knowledge
 - Staff Turnover
 - Inadequate record keeping
 - Ineffective processes
 - Lack of Legal Expertise
 - Councillor Turnover
 - Breakdowns in Tender process
 - Ineffective monitoring of changes to legislation

Key Controls	Type	Date	Shire Rating
Compliance Return (DLG)	Detective	Dec-20	Adequate
Compliance Calendars	Preventative	Dec-20	Effective
External Auditor Reviews (Compliance)	Detective	Dec-20	Effective
Subscriptions (WALGA)	Preventative	Dec-20	Adequate
Induction Process - Councillors / Staff	Preventative	Dec-20	Adequate
Tender Process (eQuotes)	Preventative	Dec-20	Effective
IPRF Reviews and Updates	Preventative	Dec-20	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Ratings: Moderate

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review Strategic Community, Corporate Business and Long Term Financial Plans.	Dec-22	CEO
Investigate Internal Audit function	Jun-22	CEO

Inadequate asset sustainability practices Dec-21

This Risk Theme is defined as:
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

- Potential causes include:**
- Skill level & behaviour of operators
 - Lack of trained staff
 - Outdated equipment
 - Unavailability of parts
 - Lack of formal or appropriate scheduling (maintenance / inspections)
 - Unexpected breakdowns

Key Controls	Type	Date	Shire Rating
<i>Asset Management System (Synergy Asset Register)</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Asset Management Plan</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Planned Building Maintenance</i>	<i>Detective</i>	<i>Dec-21</i>	Adequate
<i>Asset Replacement Program</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
<i>Road Asset Management System (RAMM)</i>	<i>Preventative</i>	<i>Dec-21</i>	Adequate
Overall Control Ratings:			Adequate

Risk Ratings	Shire Rating
Consequence:	<i>Major</i>
Likelihood:	<i>Possible</i>
Overall Risk Ratings:	
High	

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Asset Sustainability Ratio</i>	<i>90% - 100%</i>	<i>2021</i>	<i>48%</i>
<i>Asset Consumption Ratio</i>	<i>50% - 75%</i>	<i>2021</i>	<i>71%</i>
<i>Asset Renewal Funding Ratio</i>	<i>95% - 105%</i>	<i>2021</i>	<i>109%</i>

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Asset Management Plans</i>	<i>Dec-22</i>	<i>DCEO</i>
<i>Review Residential Housing Policy</i>	<i>Jun-22</i>	<i>DCEO</i>
<i>Develop Bridge Maintenance Program</i>	<i>Jun-22</i>	<i>MOW</i>

Inadequate engagement practices Dec-21

This Risk Theme is defined as:
Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;

- Following up on any access & inclusion issues.
- Infrastructure Projects.
- Regional or District Committee attendance.
- Local Planning initiatives.
- Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

Potential causes include:

- Budget / funding issues
- Media attention
- Inadequate documentation or procedures
- Short lead times
- Miscommunication / Poor communication
- Relationship breakdowns with community groups

Key Controls	Type	Date	Shire Rating
Open Council Meetings	Preventative	Dec-21	Adequate
Newsletter (Beverley Blarney)	Preventative	Dec-21	Adequate
Annual electors meeting	Detective	Dec-21	Adequate
Online Engagement (Website & Social Media)	Detective	Dec-21	Effective
Establish Working Groups for large Capital Project Planning	Detective	Dec-21	Effective

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Minor
Likelihood:	Unlikely
Overall Risk Ratings:	Low

Key Indicators	Tolerance	Date	Overall Shire Result
% community feeling they have opportunities to participate in planning			
% community satisfaction with the Shire's advocacy and community representation			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review Strategic Community Plan	Jun-22	CEO
Review Social Media Policies, Procedures & Feedback	Jun-22	Tourism

Ineffective management of facilities / venues / events Dec-21

This Risk Theme is defined as:
Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (eg. cleaning / maintenance)

Potential causes include:

- Double bookings
- Illegal alcohol consumption
- Managing bond payments
- Animal contamination.
- Failed chemical / health requirements.
- Access to facilities / venues.

Key Controls	Type	Date	Shire Rating
<i>Events Policy / Procedures</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Booking System (Outlook Calendar)</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Maintenance Schedules</i>	<i>Detective</i>	<i>Dec-21</i>	<i>Adequate</i>
<i>Complaints Register</i>	<i>Detective</i>	<i>Dec-21</i>	<i>Effective</i>
<i>Booking System (Caravan Park/Cabins)</i>	<i>Preventative</i>	<i>Dec-21</i>	<i>Effective</i>

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	<i>Moderate</i>
Likelihood:	<i>Unlikely</i>

Overall Risk Ratings: Moderate

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Attendance at Arts & cultural activities</i>			
<i>% community satisfaction with with services and facilities</i>			
<i>% occupancy of Onsite Cabins</i>			

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>No actions required at this stage</i>		

Inadequate environmental management **Dec-21**

This Risk Theme is defined as:
Inadequate prevention, identification, enforcement and management of environmental issues. The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping.
- Illegal clearing / land use.

Potential causes include;

- Inadequate management of landfill sites
- Inadequate reporting / oversight frameworks
- lack of understanding / knowledge
- Community apathy.
- Inadequate local laws / planning schemes

Key Controls	Type	Date	Shire Rating
Landfill Site Management Procedures	Detective	Dec-21	Effective
Security at Landfill Site	Preventative	Dec-21	Effective
Mosquito Control	Preventative	Dec-21	Adequate
Monitoring bores	Detective	Dec-21	Adequate

Overall Control Ratings: Adequate

Risk Ratings	Shire Rating
Consequence:	Major
Likelihood:	Unlikely

Overall Risk Ratings: Moderate

Key Indicators	Tolerance	Date	Overall Shire Result

Comments
As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 3rd December 2021.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review of Landfill Remaining Life	Jun-22	EHO/MOW

12.2 2021 Compliance Audit Return

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	ADM 0237
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2021 Compliance Audit Return

SUMMARY

The *Local Government Act 1995* requires all Western Australian Local Authorities to complete a Compliance Audit Return (CAR), distributed by the Department of Local Government, in relation to activities undertaken by the local authority in the preceding calendar year.

BACKGROUND

At the 8 February 2022 Audit and Risk Committee meeting, the CAR was reviewed where it was recommended it be adopted.

COMMENT

Attached is a certified copy of the CAR for Committee's consideration. The Audit and Risk Committee must review the document before it can recommend that Council adopt and forward to the Minister for Local Government (no later than the 31st March each year). The CAR is reflective of 1 January 2021 – 31 December 2021.

STATUTORY ENVIRONMENT

Local Government Act 1995 and Regulation 13 of the *Local Government Audit Regulations*, Clauses 14 and 15

14. Compliance audit return to be prepared

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3) A compliance audit return is to be
 - (a) presented to the council at a meeting of the council;
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

15. Completion of compliance audit

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with:

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c) and
- (b) any additional information explaining or qualifying the compliance audit

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation:

Certified in relation to compliance audit return means signed by:

- (a) the mayor or president; and
- (b) The CEO

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

RISK IMPLICATIONS

Failure to complete the Compliance Audit Return would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That:

1. the Compliance Audit Return 2021 be adopted; and
2. the Chief Executive Officer and Shire President be authorised to sign and submit the 2021 Compliance Audit Return to the Department of Local Government.

COUNCIL RESOLUTION

M22/0222

Moved Cr Norman

Seconded Cr Martin

That:

1. the Compliance Audit Return 2021 be adopted; and
2. the Chief Executive Officer and Shire President be authorised to sign and submit the 2021 Compliance Audit Return to the Department of Local Government.

CARRIED 7/0

Attachment 12.2

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

Beverley - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Stephen Gollan
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Stephen Gollan
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		Stephen Gollan
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Stephen Gollan
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Stephen Gollan

Attachment 12.2

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No Committee has any delegations.	Stephen Gollan
2	s5.16	Were all delegations to committees in writing?	N/A		Stephen Gollan
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Stephen Gollan
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Stephen Gollan
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	Yes		Stephen Gollan
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Stephen Gollan
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Stephen Gollan
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Stephen Gollan
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Stephen Gollan
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Stephen Gollan
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Stephen Gollan
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes		Stephen Gollan
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Stephen Gollan
Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Stephen Gollan

Attachment 12.2

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Stephen Gollan
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Stephen Gollan
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Stephen Gollan
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Stephen Gollan
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Stephen Gollan
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Stephen Gollan
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Stephen Gollan
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Stephen Gollan
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Stephen Gollan
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Stephen Gollan
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Stephen Gollan
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Stephen Gollan

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Stephen Gollan
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	Yes		Stephen Gollan
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	Yes		Stephen Gollan
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Stephen Gollan
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Stephen Gollan
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Stephen Gollan
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Stephen Gollan
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Stephen Gollan
		*Question not applicable after 2 Feb 2021			

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No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes		Stephen Gollan
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Stephen Gollan
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Stephen Gollan
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes		Stephen Gollan

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Stephen Gollan
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Stephen Gollan

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Elections						
No	Reference	Question	Response	Comments	Respondent	
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Stephen Gollan	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	No gift forms received to remove.	Stephen Gollan	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Stephen Gollan	

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Finance						
No	Reference	Question	Response	Comments	Respondent	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Stephen Gollan	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No powers delegated.	Stephen Gollan	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	No	5 January 2022	Stephen Gollan	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Stephen Gollan	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters identified.	Stephen Gollan	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A	Report to be received by Audit Committee 8 February 2022 and then Council 22 February 2022.	Stephen Gollan	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	No		Stephen Gollan	

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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Most recent review adopted 24 August 2021.	Stephen Gollan
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Currently undergoing review.	Stephen Gollan
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Stephen Gollan
Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Stephen Gollan
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		Stephen Gollan
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Stephen Gollan
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Stephen Gollan
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Stephen Gollan
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Stephen Gollan

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Official Conduct						
No	Reference	Question	Response	Comments	Respondent	
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Stephen Gollan	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121(2)?	Yes		Stephen Gollan	
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Stephen Gollan	
Optional Questions						
No	Reference	Question	Response	Comments	Respondent	
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	25 February 2020	Stephen Gollan	
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	22 Feb 22 (for 2021) 23 Mar 21 (for 2020) 17 Dec 19 (for 2019)	Stephen Gollan	
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A	No disclosure of gifts received.	Stephen Gollan	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes		Stephen Gollan	

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No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Stephen Gollan
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes		Stephen Gollan
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Stephen Gollan
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Stephen Gollan
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Stephen Gollan

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Stephen Gollan
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Stephen Gollan
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Stephen Gollan
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No "multiple contracts" entered in to.	Stephen Gollan

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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A	No variations to any tenders.	Stephen Gollan
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Stephen Gollan
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Stephen Gollan
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	No rejections were required.	Stephen Gollan
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Stephen Gollan
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Stephen Gollan
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	No Expressions of Interest advertised.	Stephen Gollan
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Stephen Gollan
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Stephen Gollan
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Stephen Gollan
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	No		Stephen Gollan

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No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Stephen Gollan
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Stephen Gollan
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Stephen Gollan
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Stephen Gollan
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Stephen Gollan
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Stephen Gollan
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A	No regional price preference in any 2021 tenders.	Stephen Gollan

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Beverley

Signed CEO, Beverley

12.3 Review of Elected Members on Various Committees

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	16 February 2022
Applicant:	Administration
File Reference:	ADM 0102
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	October 2021
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to review the elected members to various committees for the 2021-2023 term, as an extraordinary election was held in January 2022.

BACKGROUND

In accordance with Section 5.8 of the *Local Government Act 1995*, Council may convene committees of 3 or more persons.

In October 2021, Mr McLaughlin resigned from Council and Cr Norman was elected in an extraordinary election and sworn-in on 19 January 2022.

Reviewing the committees will allow Cr Norman to nominate for any Committees, should he so wish.

COMMENT

Below are the current committees/organisations that Councillors were elected as representatives to in October 2021:

Committees of Council	Elected Members
Audit and Risk Committee	Cr Martin, Cr White, Cr Lawlor
Corporate Strategy Committee	All members
Economic and Community Development	All members
Works Committee	Cr Davis, Cr Sattler, Cr Lawlor, Cr Seed
Cropping Committee	Cr Seed, Cr White, Cr Sattler
Legislative Committees	
WALGA – Central Country Zone (CCZ) (President & Deputy President)	Cr White and Cr Lawlor Proxy: Cr Seed
Fire Control Officer's (BFAC) Meeting (President + 1 councillor)	Cr White and Cr Maxwell
Local Emergency Management Committee (President + 1 councillor)	Cr White and Cr Lawlor
Non-Council Committee	
Yenyening Lakes Catchment Group	No Appointment as Committee has not met in two years that Council are aware of.
Council Working Groups	
Vincent Street Streetscape Project	Cr White, Cr Martin

Reconciliation Action Plan Working Group	Cr White and Cr Davis
Community (Councillor rep requested)	
Early Child Years Network	Cr Martin
Avondale Museum Committee (min. 2)	Cr Davis, Cr Maxwell, Cr Sattler
Tourism Advisory Group	Cr Maxwell
Hotham Dale Sub Group	Cr Davis and Cr White
Local Health Advisory Group	Cr Gogol and Cr Maxwell
Alex Miles Frail Aged Lodge Committee	Cr Gogol
Beverley 2022 Working Group	Cr Martin and Cr Lawlor

Committees of Council

Audit and Risk Committee
Corporate Strategy Committee
Economic & Community Strategy Committee
Cropping Committee
Long Term Financial Planning Working Group

Legislative Committees

Central Country Zone of WALGA – 2 Councillors (President and Deputy President)
Fire Control Officers Meeting – President + 1 Councillor
Local Emergency Management Committee – President + 1 Councillor

Should a non-Council Committee (ie Community as above) want a Councillor on their Committee, they write to Council requesting a representative. All the above community committees in the table have written requesting Councillor involvement.

If and when a Councillor attends a Community Committee they should provide the Executive Assistant with a short typed update to be included in the Information Bulletin.

A brief guide of the roles and discussion points for each Committee of Council:

Audit & Risk Committee

- Financial Reporting
- Internal Control & Risk Management Systems
- Annual Business Plans
- Internal Audits
- External Audits

Corporate Strategy Committee

- Strategic Planning
- Budget
- Asset Management (including Capital Works, Roads, Plant)
- Policies
- Integrated Planning (eg Workforce Plan, Strategic Community Plan etc)

Economic & Community Development Committee

- Community Development (eg opportunities and initiatives as referred by government, business or community)
- Economic Development (eg business / promotion of Beverley)
- Industrial Development
- Land Use Planning
- Tourism

Cropping Committee

- Evaluate Lease rates with Department to determine if lease is viable
- Advertise Cropping Leases
- Make recommendation to Council to award leases

Works Committee

- Visit and evaluate potential machinery for tender process
- Complete annual roads inspection prior to new budget preparations
- Asset Management (including Capital Works, Roads, Plant)

STATUTORY ENVIRONMENT

Part 5, Division 2, Section 5.8, 5.9 and 5.10 of the *Local Government Act 1995*:

5.8. Establishment of committees

A local government may establish* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

* *Absolute majority required.*

5.9. Committees, types of

(1) In this section —

other person means a person who is not a council member or an employee.

(2) A committee is to comprise —

- (a) council members only; or
- (b) council members and employees; or
- (c) council members, employees and other persons; or
- (d) council members and other persons; or
- (e) employees and other persons; or
- (f) other persons only.

5.10. Committee members, appointment of

(1) A committee is to have as its members —

- (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and

- (b) persons who are appointed to be members of the committee under subsection (4) or (5).

* *Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.
- (4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —
- (a) to be a member of the committee; or
- (b) that a representative of the CEO be a member of the committee,
- the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

FINANCIAL IMPLICATIONS

Nil

CONSULTATION

Council

STRATEGIC IMPLICATIONS

Council Leadership - Support volunteers and encourage community involvement

POLICY IMPLICATIONS

EM008 – Standing Committees

RISK IMPLICATIONS

Low (4) – The risk of appointing Councillors to committees is minimal.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood					
Almost Certain	Medium (5)	High (10)	High (15)	Severe (20)	Severe (25)
Likely	Low (4)	Medium (8)	High (12)	High (16)	Severe (20)
Possible	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council review and confirm Councillors to the following Committees:

Committees of Council	Elected Members
Audit and Risk Committee	
Corporate Strategy Committee	
Works Committee	
Cropping Committee	
Legislative Committees	
WALGA – Central Country Zone (CCZ) (President & Deputy President)	
Fire Control Officer's (BFAC) Meeting (President + 1 councillor)	
Local Emergency Management Committee (President + 1 councillor)	
Non-Council Committee	
Yenyening Lakes Catchment Group	
Council Working Groups	
Vincent Street Streetscape Project	
Reconciliation Action Plan Working Group	
Long Term Financial Plan Working Group	
Community (Councillor rep requested)	
Early Child Years Network	
Avondale Steering Committee (min. 2)	
Tourism Advisory Group	
Hotham Dale Sub Group	
Local Health Advisory Group	
Alex Miles Frail Aged Lodge Committee	
Beverley 2022 Working Group	

COUNCIL RESOLUTION

M23/0222

Moved Cr Gogol

Seconded Cr Davis

That Council review and confirm Councillors to the following Committees:

Committees of Council	Elected Members
Audit and Risk Committee	Cr Norman, Cr White, Cr Lawlor
Corporate Strategy Committee	All members
Economic and Community Development	All members
Works Committee	Cr Davis, Cr Sattler, Cr Lawlor, Cr Seed
Cropping Committee	Cr Seed, Cr White, Cr Sattler
Legislative Committees	
WALGA – Central Country Zone (CCZ) (President & Deputy President)	Cr White and Cr Lawlor Proxy: Cr Seed
Fire Control Officer’s (BFAC) Meeting (President + 1 councillor)	Cr White and Cr Maxwell
Local Emergency Management Committee (President + 1 councillor)	Cr White and Cr Lawlor
Non-Council Committee	
Yenyening Lakes Catchment Group	No Appointment as Committee has not met in two years that Council are aware of.
Council Working Groups	
Vincent Street Streetscape Project	Cr White, Cr Martin
Reconciliation Action Plan Working Group	Cr White and Cr Davis
Community (Councillor rep requested)	
Early Child Years Network	Cr Martin
Avondale Museum Committee (min. 2)	Cr Davis, Cr Maxwell, Cr Sattler
Tourism Advisory Group	Cr Maxwell
Hotham Dale Sub Group	Cr Davis and Cr White
Local Health Advisory Group	Cr Gogol and Cr Maxwell
Alex Miles Frail Aged Lodge Committee	Cr Gogol
Beverley 2022 Working Group	Cr Martin and Cr Lawlor

CARRIED 7/0

13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

Nil

14. CONFIDENTIAL ITEMS

14.1 Meeting Closed to the Public

Council to consider the confidential item – Chief Executive Officer Salary Determination in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995.

This matter is considered to be confidential under Section 5.23(2)a of the Local Government Act 1995 and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter affecting an employee or employees.

RECOMMENDATION

That the meeting be closed to the public and staff for Council to discuss the Chief Executive Officer Salary Review.

COUNCIL RESOLUTION

M24/0222

Moved Cr Norman

Seconded Cr Maxwell

That the meeting be closed to the public and staff for Council to discuss the Chief Executive Officer Salary Review.

CARRIED 7/0

3:55pm – Chief Executive Officer, Stephen Gollan and Executive Assistant, Ali Lewis left the meeting.

3:55pm – Deputy Chief Executive Officer, Simon Marshall, left the meeting and did not return.

14.2 Chief Executive Officer Salary Determination

Submission To:	Ordinary Council Meeting 22 February 2022
Report Date:	11 February 2022
Applicant:	N/A
File Reference:	Personnel
Author and Position:	Cr David White, Shire President
Previously Before Council:	August 2021
Disclosure(s) Of Interest:	Nil
Confidential Attachments:	Salaries and Allowances Tribunal Determination, CEO Appraisal Minutes and Remuneration Review

SUMMARY

Council to review and determine the Chief Executive Officer remuneration.

BACKGROUND

Council completed and approved the Chief Executive Officer Performance Review and Appraisal in August 2021. It was further resolved that the matter of remuneration lay on the table until after the October 2021 Local Government Election. An extraordinary Election was held in January 2022 and the matter is now presented for Council to consider.

STATUTORY ENVIRONMENT

Local Government Act 1995 and Local Government (Administration) Regulations 1995.

Salaries and Allowances Tribunal

FINANCIAL IMPLICATIONS

Confidential

STRATEGIC IMPLICATIONS

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

POLICY IMPLICATIONS

N/A

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

M25/0222

Moved Cr Lawlor

Seconded Cr Gogol

That Council approve a remuneration increase of 2.2% for the Chief Executive Officer, backdated to commence on the anniversary date of the Chief Executive Officers contract being 23 January 2022.

CARRIED BY ABSOLUTE MAJORITY 7/0

14.3 Meeting Open to the Public

RECOMMENDATION

That the meeting re-open the to the public and announce any decisions made.

COUNCIL RESOLUTION

M26/0222

Moved Cr Gogol

Seconded Cr Martin

That the meeting re-open the to the public and announce any decisions made.

CARRIED 7/0

4:14pm – Chief Executive Officer, Stephen Gollan and Executive Assistant, Ali Lewis returned to the meeting. The Shire President then read Motion 25/0222 aloud.

15. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

16. CLOSURE

The Chairman declared the meeting closed at 4:16pm



SHIRE OF BEVERLEY

ANNUAL REPORT 2020/21



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YOUR COUNCIL



Elected Council 2019-2021 (L to R): Cr Chris Lawlor, Cr Tim Seed, Cr Don Davis (Shire President) , Cr Darryl Brown, Cr Chris Pepper (Deputy President), Cr David White, Mr Stephen Gollan (CEO), Mr Simon Marshall (Deputy CEO), Cr Susan Martin, Cr Peter Gogol and Cr Terrance McLaughlin.

COUNCIL MEETINGS

An Ordinary meeting of Council is held on the fourth Tuesday of each month excluding January (11 in total). There was one Special Meeting of Council in 2020/21.

Council has four active Committees:

The **Audit and Risk Committee** met five times during the financial year. All Council members are members of the Audit and Risk Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Financial Reporting, Internal Control & Risk Management Systems, Annual Business Plans, Internal Audits, External Audits and Other Investigations.

The **Corporate Strategy Committee** met once during the financial year. All Council members are members of the Corporate Strategy Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Strategic Planning, Budget, Asset Management, Policies and Integrated Planning.

The **Works Committee** met twice during the financial year. Cr's Davis, Lawlor, Pepper and Seed are members of the Works Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Roads, Plant and Equipment, Footpaths, Community Spaces and Environmental matters.

The **Cropping Committee** met twice during the financial year. Crs Seed, Lawlor, McLaughlin and White are members of the Cropping Committee. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to the Community Cropping Program.



2020/21 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	SPECIAL MEETINGS	COMMITTEE MEETINGS
Cr Darryl Brown*	2	0	2
Cr Don Davis (President)	10	1	8
Cr Peter Gogol	11	1	6
Cr Chris Lawlor	10	1	7
Cr Susan Martin	10	1	6
Cr Terry McLaughlin	11	1	7
Cr Chris Pepper (Deputy President)	10	1	8
Cr Tim Seed	10	1	8
Cr David White	11	1	8

* Resigned from Council at the December 2020 Ordinary Council meeting

2020/21 COUNCILLOR REMUNERATION

POSITION	SITTING FEES	IT ALLOWANCE	TRAVEL ALLOWANCE***	CONFERENCE ALLOWANCE****
President*	17,600	1,185	0	0
Deputy President**	4,975	1,185	0	0
Councillor	3,600	1,185	2,091	0

*Sitting Fees include Presidential Allowance of \$5,500 per annum.

** Sitting Fees include Deputy Presidential Allowance of \$1,375 per annum.

*** Cr McLaughlin claimed a travel allowance during 2020/21.

****2020 WALGA State Conference abandoned due to COVID-19.

In addition, all Councillors are supplied with a fully maintained Electronic Tablet to manage Council meeting documents and Council related email correspondence.



COUNCILLOR TRAINING REPORT 2020/21

From October 2019 all newly and re-elected Councillors are required to complete Council Member Essentials.

WALGA's Council Member Essentials encompasses all five of the required training courses. This training has been specifically developed to deliver the essential skills and knowledge required by an Elected Member to perform their role as defined in the Local Government Act 1995.

The five courses are:

Understanding Local Government;

Conflicts of Interest;

Serving on Council;

Understanding Financial Reports and Budgets; and

Meeting Procedures

Cr T McLaughlin, Cr P Gogol and Cr C Lawlor were required to have completed all five courses by 17 October 2020 and all did so.

During 2020-21 the following additional training courses were completed:

Cr's White and Martin completed Understanding Financial Reports and Budgets held on Thursday 27 August 2020 in Pingelly.

Cr's Davis and Pepper completed Meeting Procedures via E-Learning on 27 May 2021.

Council has a budget allocation of \$5,000.00 to complete the required training. Council adopted 'EM010 Councillor Training and Professional Development Policy' and through this policy, Councillors are encouraged to request additional training if they so wish.

Mr Stephen Gollan
Chief Executive Officer



ACHIEVEMENTS

During the 2020/21 Financial Year Council achieved the following:

STRATEGIC ACTIVITIES	OUTCOME
<p>1. Maintain moderate Rate increases</p>	<p>In response to the COVID-19 pandemic, Council resolved to freeze Rates and Fees and Charges for the 2020/21 Financial Year.</p> <p>Further, Council maintained its 10% discount for Rates paid on time. The Shire of Beverley is the only Local Government Authority that continues to offer such an incentive in the State.</p>
<p>2. Vincent Street Youth Activity Area – Moort Wabiny Park</p>	<p>Construction of the Youth Activity Area, Moort Wabiny Park, was completed in October 2020. Cr Don Davis, President, officially opened the Park in February 2021.</p> <p>Moort Wabiny Park provides an accessible multi use space for the enjoyment of the local community and visitors to our town.</p>
<p>3. Caravan Park Onsite Cabin Accommodation</p>	<p>Partially funded by the federal Drought Communities Program Extension, Council began construction of six onsite accommodation units at the Beverley Caravan Park.</p> <p>The Cabins are due to be completed in July 2021 and are design to offer complementary options to existing accommodation offerings for visitors to Beverley.</p>
<p>4. Vincent Street Streetscape Project</p>	<p>Final design work and call for tenders for the Vincent Street redevelopment was completed in 2020/21 and Council was successful in securing federal funding from the Building Better Regions Program to progress the project.</p> <p>The project will see the full replacement of existing infrastructure including drainage, footpaths and road as well as the undergrounding of power and the introduction of pedestrian crossings, street trees and garden beds into the main street.</p> <p>Construction work is expected to begin in September 2021.</p>
<p>5. Local Roads and Community Infrastructure (LRCI) Round 1 Projects</p>	<p>Council received \$349,000 in LRCI Round 1 funding.</p> <p>Projects completed during the year included:</p> <ul style="list-style-type: none"> Old Court House Roof replacement; Platform Theatre Green Room painting and artificial turf replacement; Old Court House (Community Gym) swipe card entry upgrade; Lesser Hall Courtyard development; and Town Hall floor replacement and sliding door installation. <p>The planned Recreation Ground playground extension will be completed in 2021/22.</p>



ACHIEVEMENTS *CONTINUED*

STRATEGIC ACTIVITIES	OUTCOME
6. Road Construction	<p>Council invested \$1.20 Million in road construction works during 2020/21.</p> <p>Road construction works for 2020/21 covered 23.8 Km.</p> <p>This represents 37% of Councils capital expenditure for the year.</p>
7. Closing Surplus Position	<p>Council achieved a closing surplus position for the 2020/21 financial year of \$1.65 Million.</p> <p>This includes an advanced payment of \$700,00 in financial assistance grants.</p>
8. Maintain Acceptable Debt Levels	<p>Council did not raise any loans during 2020/21.</p> <p>Council's overall debt as at 30 June 2021 was \$1.38 Million.</p> <p>Council's debt servicing ratio, which compares operating surplus to principal and interest expenses, is a respectable 7.52.</p> <p>Council's internal ratio of Rates to Debt, which expresses Rates raised as a multiple of debt levels was strengthened during the year to 2.03 (2019/20: 1.85).</p> <p>It is expected that Council will raise \$1.00 Million in debt to partially fund the Vincent Street Streetscape project in 2021/22.</p>



KEY STRATEGIC ACTIVITIES FOR 2021/22

The following are the key activities funded in the 2021/22 Annual Budget and these projects will contribute in achieving the strategic vision, goals and outcomes detailed in the Shire's Strategic Community Plan.

STRATEGIC ACTIVITIES	PLANNED WORKS	TIMELINE
Vincent Street Streetscape Project	Redevelopment of Vincent Street including undergrounding of power, footpath renewal and road pavement works.	Preliminary works to begin in October 2021 with project completion by June 2022.
Caravan Park Onsite Accommodation Units	Complete landscaping, car ports and road works.	Complete by January 2022.
Plant Replacement	Ongoing replacement of Plant as per Councils 10 Year Program. 2021/22 replacements include a Grader, Truck and Multi Tyred Roller.	Complete by June 2022.
Bridge Works	Work on Bridge 3203 Kokeby East Road is scheduled to be undertaken in 2021/22.	Complete by March 2022.
Road Construction	Ongoing upgrade and renewal works across the Shire including West Dale and Mawson Roads and the sealing of Taylor Street (industrial land) and a continued 2nd seal, gravel resheeting, roadside spraying and tree lopping program.	Complete by June 2022.



STATEMENT BY THE SHIRE PRESIDENT

To begin the financial year and as part of the COVID-19 response Council resolved for 2020/21 rate revenue to remain at 2019/20 set levels and Council set fees and charges were not increased. Being mindful of new economic challenges, a Hardship Policy was adopted by Council for our constituents who may have faced tough times. A responsible budget was adopted however maintaining our roads, forward planning and capital projects continued.

The ongoing renewal of Council's assets included a strong road capital and maintenance investment programme with almost 45% of the annual budget funding allocated to it. Council completed over 35kms of significant road works which included bitumising, 2nd seals, shoulder renewal and gravel sheeting. Council replaced a maintenance truck, purchased a new skid steer trailer, spent \$65,000 on footpath renewal and refurbished another unit at Hunt Road Village.

Council unexpectedly received \$340,469 in Federal Government Local Roads Community Infrastructure (LRCI) funding to use on shovel ready local road, capital or infrastructure projects. Council were quick to complete the following projects, many which have over the years continually been cut from the budget:

- Courthouse Gym Swipe Card Access \$10,000.
- Platform Theatre Turf Replacement \$10,469 (partially funded);
- Town Hall AV Upgrade \$15,000;
- Platform Theatre Green Room Painting \$20,000;
- Lesser Hall Courtyard Upgrade \$25,000;
- Recreation Ground Playground Extension \$40,000 (still under construction);
- Courthouse Reroofing \$70,000;
- Town Hall Floor Replacement and Lobby upgrades (including new glass sliding doors) \$150,000;

Construction of the Youth Activity Area was swift and smooth thanks to the Shire Project Team and in particular, Deputy CEO Simon Marshall. I was delighted to open the Youth Activity Area as Moort Wabiny Park on 12 February 2021. It is fantastic to see our local youth using the park daily. As promised, the park features a skate park, pump track, half-court basketball court, three shelters, hands free COVID safe drink fountain, BBQ, nature play area, water play to creek bed, accessible pathways, fencing, landscaping and lighting. My personal highlight is the Shire's old rubbish collection truck which was restored by Beverley Mens Shed members.

Council are very pleased to continue to support and be involved in our local community and do so through grass roots programs which this financial year included our Community Grants Program, Citizenship Ceremonies and attendance at public events like Australia Day, ANZAC Day, the Beverley Heroic Race and School Sporting Days. Council were also pleased to provide land for the Beverley Community Garden and judge and provide awards for the Christmas Lights Competition. We also



provided sponsorship to large events that attract regional visitors which were the annual Beverley Agricultural Show and the Beverley Station Arts Easter Art Exhibition.

A minor review of the 2017-2027 Strategic Community Plan was completed. With no community objection, it indicated to Council that we are meeting Community expectations. Councillors have attended various training sessions to understand our role within the Local Government Act.

A small windfall out of COVID-19 has been local tourism to Beverley. With West Australians remaining and holidaying in our own state, the Caravan Park was busy throughout 2020/21 bringing its highest amount of income to date. A decision to build onsite cabins at the Caravan Park using local trades and business has often been questioned but have initially proved very successful. Practical completion of the cabins was completed in May 2021 however due to a large amount of rain, the road and outside landscaping works were delayed. The free 48 hour RV Friendly Park on Lukin Street is very popular with the Grey Nomads. These visitors are another form of economic benefit to our local business.

In my second and final year as Shire President appreciation is extended to my fellow Councillors for their commitment to Council. In particular, I wish to thank Deputy Shire President Cr Chris Pepper for your ongoing support and advice.

Thank you to the Shire's staff for having an open-door policy that provides a conduit to a successful relationship between Council and Community. Staff have again completed all statutory requirements with success and accountability which shows throughout the audit process undertaken by the Office of the Auditor General.

Cr Don Davis
Shire President



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

I am pleased to present the 2020/21 Annual Report to elected members, residents and rate payers. Guided by the Shire of Beverley Community Strategic Plan, below are the some of the various functions carried out and considered in the 2020/21 financial year:

COVID-19

The ongoing COVID-19 pandemic thankfully had a lessor effect on our town than what was feared however Council chose to freeze rate revenue and keep 2020/21 fees and charges at the same 2019/20 levels whilst still delivering capital programs and maintaining high service levels. Council should be commended on their responsible budgeting and forward planning.

Beverley Youth Activity Area – Moort Wabiny Park

The Youth Activity Area was completed and formally opened as Moort Wabiny Park in February 2021. It is an absolute highlight for our town featuring nature play, pump track, basketball court, skatepark and family BBQs. The recreational park is used daily by families and attracts visitors from our neighbouring towns. The Shire continually receives overwhelming positive feedback from all who use the park.

Beverley Caravan Park Cabins

Through the Drought Communities Extension Program, funding was used to complete the construction of 6 on-site accommodation cabins at the Beverley Caravan Park. One of the cabins is universal access throughout. The family friendly cabins were constructed using various local trades and business. A portion of the Local Roads Community Infrastructure funding was also used to complete six carports at the cabins for visitors to use.

Statutory Requirements

During 2020/21 Council completed a minor review of the 2017-2027 Strategic Community Plan. The plan was then formally adopted after the public consultation period closed.

Council continues to fulfil its statutory compliance and obligations by completing returns such as (but not limited to) Annual Budget Review; Compliance Audit Return; Disability Access and Inclusion Reporting; Gift Disclosures; Freedom of Information statistical return; Related Party (AASB 124) Disclosures; Primary & Annual Returns; Integrity and Conduct survey in Local Government; Annual reviews of Policies, Delegations and Code of Conduct; and Building Construction Industry Training Fund returns.

Vincent Street Streetscape Project

Staff worked hard behind the scenes with various stakeholders including the Federal Government through the Building Better Regions Fund, Western Power and local business for the preparation, planning, budgeting and tendering of our main street upgrade. Thanks is extended to the Manager of Planning and Development Services, Stefan de Beer, for his dedication throughout 20/21 to get this project shovel ready and off the ground. Construction is expected to commence in October 2021.

Thank you

Thank you to the Shire President Cr Don Davis and Elected Members for their commitment to the community and for meeting their ongoing training expectations to further their understanding of Local Government.

I extend appreciation to the Project Team for their hard work on our array of large projects, to the Administration Team on their valued customer service and to the Outside Crew for completing the road, garden and construction programs during a higher than usual staff turnover period (mainly due to retirements).

Finally, thanks to the Beverley Community for their support of Council who participate in the decision-making process representing the interests of the electors and Staff who carry out the procedural operations for Council.

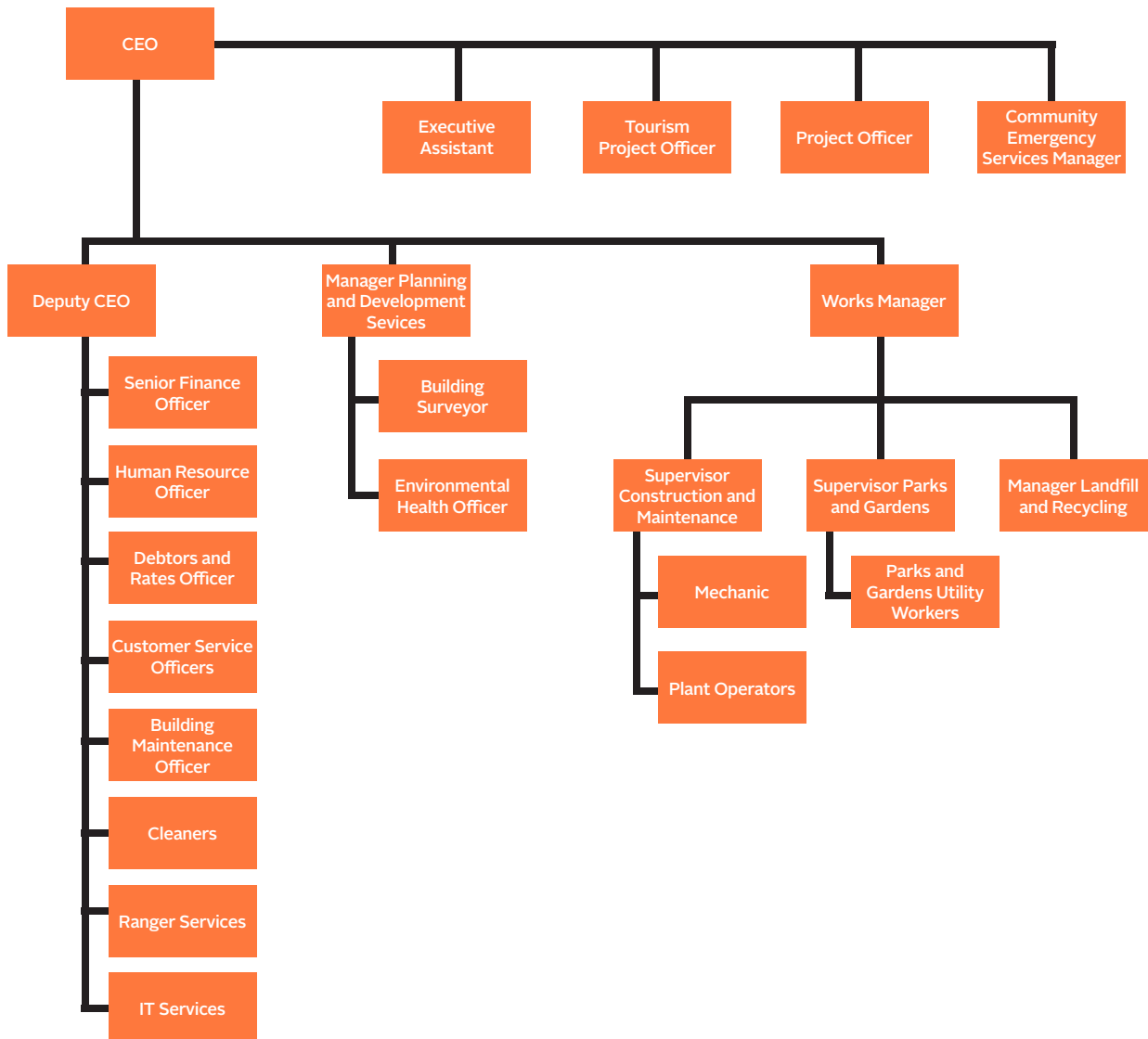
Mr Stephen Gollan
Chief Executive Officer



ORGANISATIONAL STRUCTURE

The Shire of Beverley staff members are part of the corporate structure headed by the Chief Executive Officer. This corporate approach ensures that staff members work towards achieving common goals.

The Shire's staff are organised across four Divisions, Community Services, Corporate Services, Infrastructure Services and Technical Services. Whilst the Chief Executive Officer is responsible for the overall management of the organisation, each Division has its own Senior Officer who oversees the functioning of their respective Division. The Corporate Management Team implements and administers the policies of the Elected Members.



LEGISLATIVE COMPLIANCE

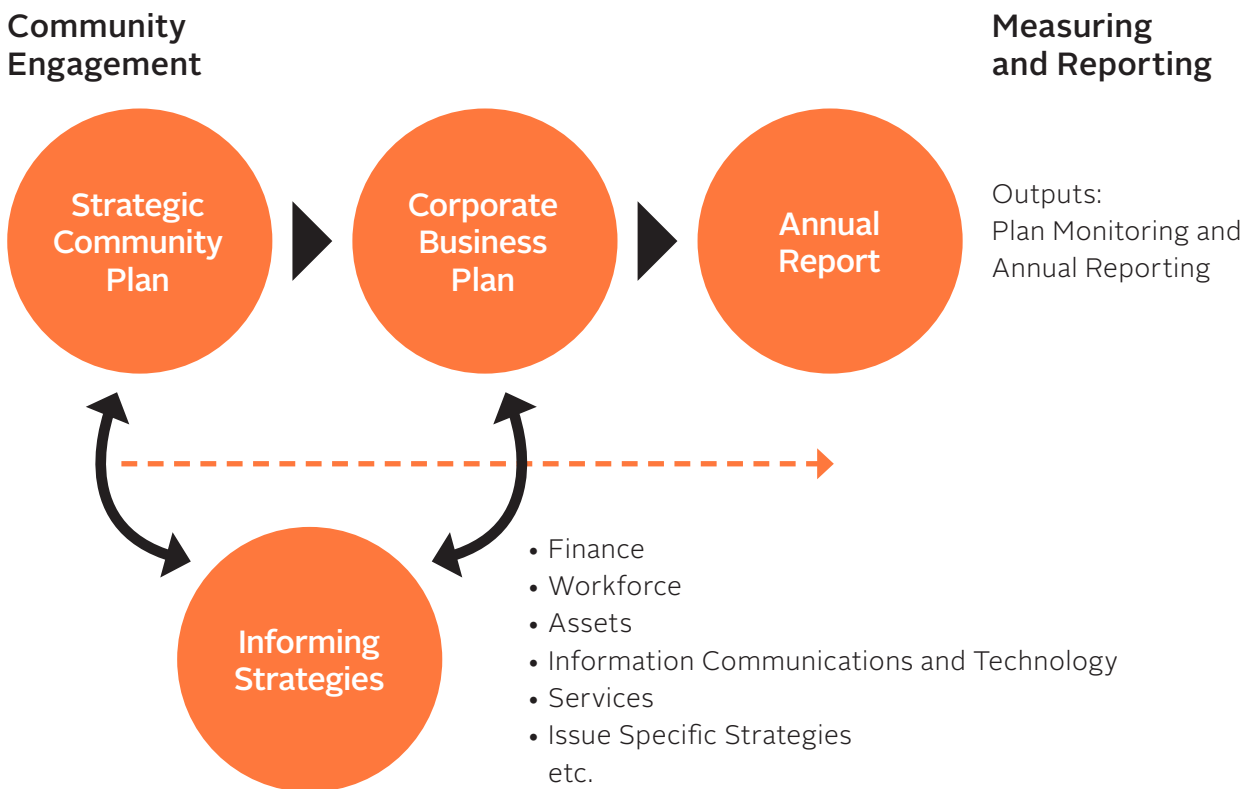
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

The IPR framework is designed to establish community priorities and linking this information into different parts of a local government’s functions.

The IPR framework requirements are outlined in the *Local Government (Administration) Regulations Division 3 – Planning for the Future*.

The minimum requirements of the Regulations stipulate that the Local Government is to produce a Strategic Community Plan covering a period of no less than 10 years and a Corporate Business Plan covering a period of at least four years.

The diagram below illustrates the different elements of the IPR:



ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK



STRATEGIC COMMUNITY PLAN

Our Strategic Community Plan 2017-2027 is a Council visionary forward planning document based on community feedback, our current position and desired position.

REVIEW

Council completed a Minor Review of the Strategic Community Plan in April 2021. The updates were then made available for public comment throughout May and June 2021. The updated document was then formally adopted by Council. The next review is set for 2023.

Council's vision, values, priorities and goals remain as:

OUR VISION:

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

WE VALUE:

- The contributions made by our community towards an inclusive, active, diverse and friendly community
- Our natural resources and our place in the natural environment
- Economic diversity and opportunistic growth
- Forward thinking leadership and good governance

COUNCIL PRIORITIES:

1. Our investments support or facilitate employment and local business growth.
2. Our people, the community and quality of life are important to our success.
3. Our relationships bring financial, social, health and environmental benefits to the organisation and residents

GOALS:

The Strategic Plan has 12 goals covering Infrastructure, Economic Development, Our People, Our Location and Governance.

Achievements of the 2020/21 financial year are listed on the following pages.

2020/21 STRATEGIC COMMUNITY PLAN ACHIEVEMENTS

The following objectives as outlined in the Shire of Beverley's Strategic Community Plan were achieved during the 2020/21 financial year:

INFRASTRUCTURE – GOAL 1

- **Shire infrastructure is prepared for economic gains and increase in our population:** Council invested \$1.2M in road construction which covered 35km of roads. \$192,000 was invested in plant renewal which included a maintenance truck and a new skid steer loader.

INFRASTRUCTURE – GOAL 2

- **Community infrastructure of significance, economic value and history adds to our identity:** The Shire received funding to assist in the development of the Heritage Trail on Vincent Street. The trail will include a trail head marker, place signage and an interactive QR App.

Council has supported a grant funding application by Noongar Land Enterprises to develop and establish Bush Foods Industry at Avondale Farm.

ECONOMIC DEVELOPMENT – GOAL 3

- **To have land available for domestic and commercial growth:** Council developed a Shire of Beverley Housing Strategy.

Council continues to work with the State Government to develop and expand the industrial area.

ECONOMIC DEVELOPMENT – GOAL 4

- **Vincent Street is activated and aesthetically improved:** The Vincent Street Streetscape Project was successful in receiving \$1.5M in Building Better Regions Funding. During 2020/21 a tender for the civil works was awarded. The project will see the undergrounding of power, construction of new drainage, roads and footpaths; plus the beautification of the street with lighting, seating and inclusion of a heritage trail.



ECONOMIC DEVELOPMENT – GOAL 5

- **Existing businesses can grow in Beverley and new business are attracted:** The offices at the Cornerstone building continue to be leased, with one new business starting in the 20/21 period. The main street continues to attract new small business.

ECONOMIC DEVELOPMENT – GOAL 6

- **Beverley has a unique identity in the region and is well visited:** Council supported the growing tourism by constructing six new onsite (self-contained) cabins at the Beverley Caravan Park. Council continues to support community events including the annual Beverley Agricultural Show and Beverley Rose Show.

The Tourism Project Officer continues to help progress the Tourism Strategy as guided by the Tourism Steering Committee. A new working group formed in 2020 to plan for the “Springback to Beverley 2022” event which will celebrate 150 years of the Dead Finish Museum and 150 years of the Beverley Roads Board.

OUR PEOPLE – GOAL 7

- **Increase all forms of club participation:** the Shire allocates \$20,000 to two rounds of Community Grants that are open to all incorporated groups. In 2020/21, \$15,683 was distributed to a total of eight community groups and clubs.

OUR PEOPLE – GOAL 8

- **Beverley continues to be an inclusive, friendly and caring community:** Council continues to work towards providing universal access to all Council facilities. In 2020/21 the Town Hall had large glass electronic sliding doors installed. Council continued its 10 year footpath renewal plan by spending \$65,000 on new footpaths. The Youth Activity Area located in the main street, known as Moort Wabiny Park was completed in 2020/21. The park adds a vital recreational outlet for the youth and families

of Beverley and attracts many regional visitors.

OUR PEOPLE – GOAL 9

- **We have a healthy and safe community:** The Local Emergency Management Group meets quarterly and is well represented by Council, Fire Control Officers, Beverley Police, Beverley Hospital, Beverley District High School and the Beverley CWA. The Local Emergency Plan is updated at each meeting.

Council has a representative on the Early Years Network Committee, the Alex Miles Lodge Committee and the Local Health Advisory Group.

OUR LOCATION – GOAL 10

- **Rivers, lakes and reserves are an attraction for locals and visitors:** A new wildflower trail opened at the Brooking Street Reserve. Included at the trail is new seating, footpaths and signage.

Council continues to liaise with Department of Conservation, Biodiversity and Attractions to formalise a lease agreement for Yenyening Lakes.

OUR LOCATION – GOAL 11

- **We aim to protect, manage and preserve our natural environment:** Water captured by Council’s Storm Water Harvesting Dams and treated water provided by the Water Corporation is continuing to sustain the Town Oval and the main street gardens. Solar power systems on the Shire Administration Building and Cornerstone Community Centre are working well, reducing Council’s use of non-renewable power sources and at the same time reducing operating expenses. Council is committed to incorporating solar power on all future building developments and is investigating ways of utilising roof space on other Council owned assets for the purpose of harvesting solar energy.



GOVERNANCE – GOAL 12

- **Council leads the organisation and engages with the community in an accountable and professional manner:**
Council completed a minor review (and adopted) of the Strategic Community Plan 2017 - 2027 .
Council works closely with its Auditors to ensure all legislative requirements are met.
Council has engaged with multiple state government departments and commercial companies to lobby for improvements to services in the Beverley district. These included hosting visits from state and federal political representatives and strengthening ongoing relationships with the National Trust, Lotterywest, Water Corporation and Main Roads WA.

CORPORATE BUSINESS PLAN (4 YEARS)

The Shire of Beverley's Corporate Business Plan demonstrates how Council is going to achieve the Communities aspirations as identified in the Strategic Community Plan covering a medium term, four year time frame.

The Corporate Business Plan was adopted in 2014 and provides direction to the CEO regarding medium term operational and capital investment parameters.

A desktop review of the Corporate Business Plan is completed annually as part of the annual budgeting process.

The Corporate Business Plan is currently under review.

2020/21 CORPORATE BUSINESS PLAN MODIFICATIONS

There were no modifications made to the Shire of Beverley's Corporate Business Plan in the 2020/21 financial year.

INFORMING STRATEGIES

10 YEAR LONG TERM FINANCIAL PLAN (LTFP) adopted in 2019.

The LTFP reflects detailed financial workings based on achieving the objectives of the Strategic Community Plan and incorporating elements of workforce planning and asset management.

The LTFP was revised and adopted in 2019.

4 YEAR WORKFORCE PLAN (WFP) adopted in 2013 and reviewed in 2015.

The WFP provides a detailed management plan of Council's workforce which reflects the staffing requirements required to achieve the objectives of the Strategic Community Plan.

The WFP was reviewed as part of the LTFP review process.

10 YEAR INFRASTRUCTURE ASSET MANAGEMENT PLAN (IAMP) adopted in 2013.

The IAMP reflects the renewal requirements of Council's infrastructure assets.

The 10 Year Infrastructure Asset Management Plan was reviewed in 2019/20 to assist in informing the review of the 10 year Long Term Financial Plan.

10 YEAR BUILDINGS ASSET MANAGEMENT PLAN (BAMP) adopted in 2012.

The BAMP reflects the renewal requirements of Council's building assets.

The 10 Year Building Asset Management Plan was reviewed in 2019/20. The BAMP assists in informing the review of the 10 Year Long Term Financial Plan.

10 YEAR PLANT REPLACEMENT PROGRAM (PRP) adopted in 2015 and reviewed annually.

The PRP reflects Council's Plant replacement requirements.



NATIONAL COMPETITION POLICY

The introduction of the National Competition Policy requires all local governments to include in the Annual Report, statements relating to the following:

THE STRUCTURAL REFORM OF PUBLIC MONOPOLIES

The intention of the Structural Reform of Public Monopolies, is that:

- There is a separation of regulatory and commercial functions of Public Monopolies.
- There is a separation of natural monopolistic operations and potentially competitive activities of Public Monopolies.
- There is a separation of potential competitive activities into a number of smaller, essentially independent business units.

The Shire of Beverley is not considered a natural monopoly, nor does it conduct any business activity that can be considered a Public Monopoly. Therefore the principle of structural reform of Public Monopolies does not apply to the Shire of Beverley.

COMPETITIVE NEUTRALITY

For significant local government business enterprises, which are classified as 'Public Financial Enterprises', local government will, where appropriate:

- Adopt a corporatisation model for those local government business enterprises.
- Impose on significant business enterprises:
 - Full Commonwealth, State and Territory taxes on tax equivalent systems;
 - Debt guarantee fees directed towards off-setting the competitive advantages provided by government guarantees; and
 - Those regulations to which private sector businesses are normally subject, such as those relating to the protection of the environment and planning and approval processes, on an equivalent basis to private sector competitors.

These principles have been designed to ensure that a local government has no unfair advantage over any competitor in the market place.

These principles only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Beverley has none, and therefore do not apply to the Shire of Beverley.

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

LEGISLATION REVIEW

In accordance with the National Competition Policy, all Local Laws are currently being reviewed.



DISABILITY ACCESS AND INCLUSION PLAN

The Disability Services Act 1993 was amended in December 2004, creating a requirement of public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs). These Plans had to be fully developed by July 2007, and replaced and built on the achievements of Disability Service Plans (DSPs).

A complete review of the 2013-2018 plan was completed in November 2018 with Council adopting the DAIP 2018-2023 in December 2018.

A DAIP progress report is completed annually and forwarded to the Disability Services Commission. The 2020/21 progress report was completed and submitted in May 2021.

The following overarching strategies have been developed to address each of the seven desired outcome areas of the Disability Services Act from feedback gained in the consultation process.

OUTCOME 1

People with disability have the same opportunities as other people to access the services of, and any events organised by the Shire of Beverley.

STRATEGY

Ensure that people with Disability are consulted on their needs for services and the accessibility of current services.

Monitor Shire services to ensure equitable access and inclusion.

Develop links between the DAIP and other Shire Integrated plans.

Shire organised or funded events are accessible to people with Disability.

Promote Disability Services and programs available within our Shire and neighbouring Shires.



OUTCOME 2

People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Beverley.

STRATEGY

Ensure that all Shire buildings and facilities are physically accessible to people with Disability.

Ensure that all new or redevelopment work to public buildings and applications incorporates universal access and meets BCA standards.

Improvements to the accessibility and safe crossing on the main roads (Vincent Street) in Beverley.

Advocate to local businesses the requirements for and benefits flowing from the provision of accessible venues.

Ensure that all recreational areas are accessible.

Ensure that ACROD parking meets the needs of people with disability in terms of visibility, quantity and location.

OUTCOME 3

People with disability receive information from the Shire of Beverley in a format that will enable them to access the information as readily as other people are able to access it.

STRATEGY

Improve community awareness of Shire information being available in alternative formats.

Improve employee awareness of accessible information needs and how to provide information in other formats.

Ensure that the Shire's website meets accessibility guidelines.

OUTCOME 4

People with disability receive the same level and quality of service from the employees of a public authority as other people receive from the employees of the Shire of Beverley.

STRATEGY

Ensure that all employees, current and new, are aware of disability and access issues and have the skills to provide appropriate service and information.

Ensure that all elected members are aware of the Disability Access and Inclusion Plan and Shire's commitment to it.



OUTCOME 5

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

STRATEGY

Ensure that feedback and grievance mechanisms are known and accessible for people with Disability and are acted upon.

OUTCOME 6

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

STRATEGY

Ensure that people with disability are actively consulted about the DAIP and any other significant Shire planning processes.

Ensure that all Shire public consultations, forums, workshops and meetings are inclusive and accessible and people with disability are aware of them.

OUTCOME 7

People with disability have the same opportunities as other people to maintain employment with the Shire of Beverley.

STRATEGY

Ensure that inclusive recruitment practices are undertaken when advertising all employment positions.

Improve methods of attracting, recruiting and retaining people with disability.



PUBLIC INTEREST DISCLOSURE

PUBLIC INTEREST

Public Interest Disclosure Act 2003 (the Act), aims to facilitate and encourage the disclosure of public interest information, and to provide protection for those who have made disclosures, and for those about whom disclosures are made.

The Shire of Beverley does not tolerate corrupt or other improper conduct, including mismanagement of public resources, and the exercise of the public functions of the Shire and its officers, employees and contractors.

The Shire is committed to the aims and objectives of the Act, and recognises the value and importance of contributions of staff to enhance administrative and management practices, and supports disclosures being made by staff regarding corrupt or other improper conduct.

During the 2020/21 Financial Year there were no disclosures made under the Act.



RECORD KEEPING PLAN

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

Principal 6 - Compliance: Government Organisations ensure their employees comply with the Record Keeping Plan.

RATIONALE

An Organisation and its employees must comply with the Organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

MINIMUM COMPLIANCE REQUIREMENTS

The Record Keeping Plan is to provide evidence to adduce that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.
2. The Organisation conducts a record keeping program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The Organisation's induction program addresses employee roles and responsibilities in regards to their compliance with the Organisation's Record Keeping Plan.

The Shire of Beverley has complied with items 1 to 4.

In the updated Plan 2020-25, the Shire of Beverley has committed to increasing staff awareness of the disposal program for records kept offsite, including understanding and awareness on how to access offsite records; and the development of a Records Disaster Recovery Plan, to include the following strategies:

- Centralised storage location of Vital Records for easy removal or recovery.
- A Register of Vital Records, listing where vital records are stored in hardcopy and electronically and how they would be recovered after a disaster.
- Coordinating details for the salvaging and documenting of damaged records, along with planning an alternative work area.
- Installation of a Records Disaster Recovery Bin.



REGISTER OF MINOR COMPLAINTS

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

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

- i. The number of complaints recorded on the register of complaints;
- ii. How the recorded complaints were dealt with; and
- iii. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the Local Government Act 1995 were received during 2020/21.



FREEDOM OF INFORMATION

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

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

All Council meetings are open to the public, and meeting dates and venues are advertised on a regular basis. Members of the public are invited to ask questions during Public Question Time, shortly after the commencement of each meeting.

The Shire of Beverley maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegated Authority, Financial Statements, and Electoral Rolls. These documents can be inspected free of charge at the Shire Office, 136 Vincent Street, Beverley, during office hours.

No Freedom of Information requests were received in 2020/21.



2020/21 ANNUAL FINANCIAL REPORT



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**SHIRE OF BEVERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Beverley for the financial year ended 30th June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Beverley at 30th June 2021 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not consistent with the Act, the Australian Accounting Standards.

Signed on the 8th day of February, 2022



S.P. Gollan
Chief Executive Officer

SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2021

	NOTE	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Revenue				
Rates	24(a)	2,796,908	2,800,847	2,813,252
Operating Grants, Subsidies and Contributions	30	1,637,341	1,034,159	1,899,398
Fees and Charges	29	694,412	587,348	630,881
Interest Earnings	2(a)	50,043	41,992	117,455
Other Revenue		492,457	523,360	483,785
		<u>5,671,161</u>	<u>4,987,706</u>	<u>5,944,771</u>
Expenses				
Employee Costs		(2,065,363)	(2,068,715)	(2,056,018)
Materials and Contracts		(1,539,506)	(2,118,414)	(1,570,890)
Utility Charges		(219,427)	(197,423)	(230,369)
Depreciation on Non-Current Assets	2(a)	(2,359,536)	(2,313,194)	(2,330,127)
Interest Expenses	2(a)	(65,624)	(70,964)	(82,572)
Insurance Expenses		(201,256)	(197,440)	(195,150)
Other Expenditure		(93,604)	(84,325)	(110,361)
		<u>(6,544,316)</u>	<u>(7,050,475)</u>	<u>(6,575,487)</u>
		(873,155)	(2,062,769)	(630,716)
Non-Operating Grants, Subsidies and Contributions	30	2,326,087	3,012,200	824,214
Profit on Asset Disposals	22	-	65,000	-
Loss on Asset Disposal	22	(21,293)	(62,636)	(40,052)
Net Result		<u>1,431,639</u>	<u>951,795</u>	<u>153,446</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	14	8,393,340	-	-
Total Other Comprehensive Income		<u>8,393,340</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>9,824,979</u></u>	<u><u>951,795</u></u>	<u><u>153,446</u></u>

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



SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2021

	NOTE	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Revenue				
General Purpose Funding		3,707,196	3,260,334	3,741,567
Governance		23,554	10,100	53,682
Law, Order, Public Safety		264,769	229,857	212,127
Health		1,910	300	582
Housing		126,792	137,492	130,888
Community Amenities		225,962	206,278	223,806
Recreation and Culture		172,148	135,027	260,516
Transport		650,004	377,512	727,773
Economic Services		124,265	119,676	176,097
Other Property and Services		52,014	34,098	71,286
		<u>5,348,614</u>	<u>4,510,674</u>	<u>5,598,324</u>
Expenses				
General Purpose Funding		(172,081)	(173,512)	(145,995)
Governance		(244,253)	(254,954)	(209,513)
Law, Order, Public Safety		(358,407)	(417,800)	(415,298)
Health		(151,554)	(171,727)	(144,873)
Education and Welfare		(71,281)	(98,098)	(72,603)
Housing		(192,335)	(213,750)	(181,650)
Community Amenities		(695,774)	(669,229)	(648,050)
Recreation and Culture		(1,390,484)	(1,442,356)	(1,414,829)
Transport		(2,483,962)	(2,563,701)	(2,518,082)
Economic Services		(397,711)	(479,909)	(409,781)
Other Property and Services		1,698	(17,443)	14,206
		<u>(6,156,144)</u>	<u>(6,502,479)</u>	<u>(6,146,468)</u>
Finance Costs				
Community Amenities		(514)	(567)	(1,706)
Recreation and Culture		(65,110)	(70,397)	(80,866)
	2(a)	<u>(65,624)</u>	<u>(70,964)</u>	<u>(82,572)</u>
Non-Operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		-	70,000	26,950
Recreation and Culture		1,096,073	760,056	38,847
Transport		650,013	2,182,144	758,417
Economic Services		580,000	-	-
		<u>2,326,086</u>	<u>3,012,200</u>	<u>824,214</u>
Profit/(Loss) on Disposal of Assets				
Governance		(3,025)	(9,000)	(15,530)
Recreation & Culture		(3,532)	-	-
Other Property and Services		(14,736)	11,364	(24,522)
	22	<u>(21,293)</u>	<u>2,364</u>	<u>(40,052)</u>
Net Result		1,431,639	951,795	153,446
Other Comprehensive Income				
Changes on revaluation of non-current assets	14	8,393,340	-	-
Total Other Comprehensive Income		8,393,340	-	-
Total Comprehensive Income		9,824,979	951,795	153,446

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

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2021**

	NOTE	2020/21 Actual \$	2019/20 Actual \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	5,446,092	1,931,559
Trade and Other Receivables	4	374,613	416,379
Other Financial Assets	5	-	2,582,024
Contract Assets	2(a)	100,000	17,795
Inventories	6	10,281	9,345
TOTAL CURRENT ASSETS		<u>5,930,986</u>	<u>4,957,102</u>
NON-CURRENT ASSETS			
Other Receivables	4	145,806	150,441
Other Financial Assets	5	55,355	53,416
Property, Plant and Equipment	7(a)	32,400,881	23,069,483
Infrastructure	8(a)	60,266,729	60,366,533
TOTAL NON-CURRENT ASSETS		<u>92,868,771</u>	<u>83,639,873</u>
TOTAL ASSETS		<u>98,799,757</u>	<u>88,596,975</u>
CURRENT LIABILITIES			
Trade and Other Payables	9	450,588	444,812
Other Liabilities	10	462,862	-
Long Term Borrowings	11	102,055	137,938
Employee Related Provisions	12	359,518	352,111
Lease Liability	17	6,833	-
TOTAL CURRENT LIABILITIES		<u>1,381,856</u>	<u>934,861</u>
NON-CURRENT LIABILITIES			
Trade and Other Payables	9	292,066	304,054
Other Liabilities	10	-	-
Long Term Borrowings	11	1,277,172	1,379,225
Employee Related Provisions	12	98,416	67,240
Lease Liability	17	13,673	-
TOTAL NON-CURRENT LIABILITIES		<u>1,681,327</u>	<u>1,750,519</u>
TOTAL LIABILITIES		<u>3,063,183</u>	<u>2,685,380</u>
NET ASSETS		<u>95,736,574</u>	<u>85,911,595</u>
EQUITY			
Retained Surplus		44,609,993	43,427,040
Reserves - Cash Backed	13	2,830,711	2,582,025
Revaluation Surplus	14	48,295,870	39,902,530
TOTAL EQUITY		<u>95,736,574</u>	<u>85,911,595</u>

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



**SHIRE OF BEVERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/ INVESTMENT BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		43,482,751	2,372,868	39,902,530	85,758,149
Comprehensive Income					
Net Result		153,446	-	-	153,446
Total Comprehensive Income		153,446	-	-	153,446
Reserve Transfers		(209,157)	209,157	-	-
Balance as at 30 June 2020		43,427,040	2,582,025	39,902,530	85,911,595
Comprehensive Income					
Net Result		1,431,639	-	-	1,431,639
Changes on Revaluation of Non-Current Assets	14	-	-	8,393,340	8,393,340
Total Other Comprehensive Income		1,431,639	-	8,393,340	9,824,979
Reserve Transfers		(248,686)	248,686	-	-
Balance as at 30 June 2021		44,609,993	2,830,711	48,295,870	95,736,574

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

**SHIRE OF BEVERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,796,908	2,800,847	2,813,252
Operating Grants, Subsidies and Contributions		1,637,341	1,034,159	1,899,398
Fees and Charges		694,412	587,348	630,882
Interest Earnings		50,044	41,992	117,456
Other Revenue		899,350	523,360	439,848
		<u>6,078,055</u>	<u>4,987,706</u>	<u>5,900,836</u>
Payments				
Employee Costs		(2,026,781)	(2,068,715)	(2,004,892)
Materials and Contracts		(1,539,506)	(2,118,414)	(1,570,890)
Utility Charges		(219,427)	(197,423)	(230,369)
Insurance Expenses		(201,256)	(197,440)	(195,150)
Interest expenses		(66,010)	(70,964)	(101,836)
Other Expenditure		(87,441)	(84,325)	(253,893)
		<u>(4,140,421)</u>	<u>(4,737,281)</u>	<u>(4,357,030)</u>
Net Cash Provided By (Used In) Operating Activities	15(b)	<u>1,937,634</u>	<u>250,425</u>	<u>1,543,806</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	7(b)	(2,027,351)	(2,878,475)	(978,364)
Payments for Construction of Infrastructure	8(b)	(1,269,914)	(4,775,270)	(1,517,042)
Non-Operating Grants, Subsidies and Contributions	30	2,326,087	3,012,200	663,197
Proceeds from Sale of Plant & Equipment	22	78,182	267,364	169,982
Proceeds (to) financial assets at amortised cost - Bonds		(11,988)	-	316,042
Payments from financial assets at amortised cost – Term Deposits		2,582,024	-	(2,582,024)
		<u>2,582,024</u>	<u>-</u>	<u>(2,582,024)</u>
Net Cash Provided By (Used In) Investing Activities		1,677,040	(4,374,181)	(3,928,209)
Cash Flows from Financing Activities				
Repayment of Debentures	23	(137,937)	(137,937)	(153,429)
Repayment of Finance Leases		20,508	-	-
Proceeds from Self Supporting Loans		17,288	17,288	16,271
Proceeds from New Debentures	23	-	2,000,000	-
		<u>-</u>	<u>2,000,000</u>	<u>-</u>
Net Cash Provided By (Used In) Financing Activities		(100,141)	1,879,351	(137,158)
Net Increase (Decrease) in Cash Held		3,514,533	(2,244,405)	(2,521,561)
Cash at Beginning of Year		1,931,559	4,197,541	4,453,120
Cash and Cash Equivalents at the End of the Year	15(a)	<u>5,446,092</u>	<u>1,953,136</u>	<u>1,931,559</u>

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



**SHIRE OF BEVERLEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Revenue				
General Purpose Funding		910,288	458,986	928,315
Governance		23,554	1,100	53,682
Law, Order, Public Safety		264,769	299,857	239,077
Health		1,910	300	582
Housing		126,792	137,492	130,888
Community Amenities		225,962	206,278	223,806
Recreation and Culture		1,268,221	895,083	299,363
Transport		1,300,017	2,559,656	1,486,190
Economic Services		704,265	119,676	176,097
Other Property and Services		52,014	45,462	71,286
		<u>4,877,792</u>	<u>4,723,890</u>	<u>3,609,286</u>
Expenses				
General Purpose Funding		(172,081)	(173,012)	(145,995)
Governance		(247,278)	(254,954)	(225,043)
Law, Order, Public Safety		(358,407)	(417,800)	(415,298)
Health		(151,554)	(171,727)	(144,873)
Education and Welfare		(71,281)	(98,098)	(72,603)
Housing		(192,335)	(213,750)	(181,650)
Community Amenities		(696,288)	(669,796)	(649,756)
Recreation and Culture		(1,459,126)	(1,512,753)	(1,495,695)
Transport		(2,483,962)	(2,563,701)	(2,518,082)
Economic Services		(397,711)	(479,909)	(409,781)
Other Property and Services		(13,038)	(17,443)	(10,316)
		<u>(6,243,061)</u>	<u>(6,572,943)</u>	<u>(6,269,092)</u>
Net Result Excluding Rates		(1,365,269)	(1,849,053)	(2,659,806)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	21,293	(2,364)	40,052
Movements in Non-Current to Current Items		3,330	-	10,917
Depreciation and Amortisation on Assets	2(a)	2,359,536	2,313,195	2,330,127
Total Non-Cash Expenditure and Revenue		2,384,159	2,310,831	2,381,096
Capital Expenditure and Revenue				
Purchase Land and Buildings	7(b)	(1,805,071)	(2,061,000)	(423,598)
Purchase Plant and Equipment	7(b)	(191,731)	(802,475)	(554,765)
Purchase Furniture and Equipment	7(b)	(30,549)	(15,000)	-
Purchase Infrastructure Assets - Roads	8(b)	(1,203,986)	(4,669,434)	(1,276,983)
Purchase Infrastructure Assets - Other	8(b)	(65,928)	(105,835)	(240,059)
Proceeds from Disposal of Assets	21	78,182	267,364	169,983
Repayment of Debentures	22	(137,937)	(137,937)	(153,429)
Proceeds from New Debentures	22	-	2,000,000	-
Self-Supporting Loan Principal Income		17,288	17,288	16,271
Transfers to Reserves (Restricted Assets)	12	(279,356)	(295,903)	(537,901)
Transfers from Reserves (Restricted Assets)	12	30,670	1,113,874	328,744
Total Capital Expenditure and Revenue		(3,588,418)	(4,689,058)	(2,671,737)
ADD Surplus/(Deficit) July 1 B/Fwd.	24(b)	1,426,432	1,426,433	1,563,627
LESS Surplus/(Deficit) June 30 C/Fwd.	24(b)	1,653,812	-	1,426,432
Total (Deficit) to be covered by General Rate	24(a)	(2,796,908)	(2,800,847)	(2,813,252)

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

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

(a) Basis of Preparation

The financial report is a general purpose financial statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* (FM Regs) take precedence over Australian Accounting Standards. Prior to 1 July 2019, Regulation (Reg) 16 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads paragraph 15* and AASB 116 *Property, Plant and Equipment paragraph 7*.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the balance sheet. Also, the FM regs have been amended to specify that vested land is a right of use (ROU) asset to be measured at cost. All ROU assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the balance sheet) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 21 to these financial statements.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES

(c) 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.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 and bank overdrafts.

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

(e) Restricted Assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, 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.

(f) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Information about impairment of trade receivables and their exposure to credit risk can be found in Note 34.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Trade and Other Receivables (continued)

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

Revenue Category	Nature of Goods and Services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	N/A	When rates notice is issued
Grants, subsidies or contributions for the construction of non-financial assets.	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed term transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with funding body	Based on the progress of works matched to performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	N/A	N/A	Cash received	On receipt of funds	N/A	When assets are controlled
Fees and charges-licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost provision	Base don timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Trade and Other Receivables (continued)

Revenue Category	Nature of Goods and Services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Fees and charges- Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	N/A	After inspection complete based on a four year cycle
Fees and charges- Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost provision	Applied fully at time of inspection	N/A	After inspection complete
Fees and charges- Waste management	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally over the collection period	N/A	Output method based on regular weekly and fortnightly periods as proportionate to collection service
Fees and charges- Property hire	Use of Halls and other facilities	Single point in time	Payment in full in advance	Refund if event cancelled	Adopted by Council annually	Based on timing of entry to facility	Returned limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges- Commercial lease	Lease of office facilities	Over time	Fixed term transfer of funds based on agreed lease terms	None	As per lease agreement	Based on timing of entry to facility	N/A	Output method over lease term matched to access right

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Trade and Other Receivables (continued)

Revenue Category	Nature of Goods and Services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Fees and charges- Memberships	Community Gym and Pool Memberships	Over time	Payment in full in advance	None	Adopted by Council annually	Apportioned equally over the access period	Returned limited to repayment of transaction	Output method over 12 months matched to access right
Fees and charges- Other goods and services	Cemetery services, Library fees, private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	Applied fully based on timing of provision	N/A	Output method based on provision of service or completion of works
Fees and charges- Fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by Council annually	When taxable event occurs	N/A	When fine notice is issued
Other Revenue- Commissions	Commissions on transport licencing and building levies	Single point in time	Payment in full on sale	None	Set by mutual agreement with customer	On receipt of funds	N/A	When assets are controlled
Other Revenue- Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with customer	When claim is agreed	N/A	When claim is agreed



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Inventories

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 purchased for development and/or 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. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(h) Fixed Assets

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

Recognition and measurement

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire. At the end of each period valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A(2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16 (a)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 *Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as ROU assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the balance sheet.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related ROU assets at zero cost.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold and vested land) are separately and systematically depreciated over their useful lives in a manner which reflects the Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period.

Major depreciation periods are:

Land	not depreciated
Buildings	25 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- Formation	not depreciated
- Pavement	40 years
- Bituminous seals	15 years
Gravel roads	
- Formation	not depreciated
- Pavement	40 years
- Gravel sheet	20 years
Formed roads (unsealed)	
- Formation	not depreciated
- Pavement	40 years
Bridges	100 years
Footpaths - slab	48 years
Water supply piping & drainage systems	54 years
Parks and Ovals	25 years

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fair Value of Assets and Liabilities (Continued)

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

Council 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 Council 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 an asset at its current service capacity.

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, Council 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 5 years.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Impairment

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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 normally paid within 30 days of recognition.

(l) Employee Benefits

Short-term employee benefits

Provision is made for Council'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.

Council'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. Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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.

Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where Council 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 BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

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

(o) Leases

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

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

Right of use assets are subsequently measured under the revaluation model as they relate to asset classes that are also revalued.

Right of use assets are depreciated over the lease term or useful life of the underlying assets, whichever is the shortest. Where a lease transfers ownership to 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 amortised over the useful life of the underlying asset.

All contracts that are classified as short-term leases (i.e. a lease with a remaining 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.

Lease for right of use assets are secured over the asset being leased.

Right of use asset - valuation

ROU assets are measured at cost. This means that all ROU assets (other than vested improvements) under zero cost concessionary lease are measured at zero cost (i.e. not included on the balance sheet). The exception is vested improvements which are reported at fair value.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Investments in Associates

The Council has no investments held in any third party entities.

(q) Joint Venture

The Council has no interest in any Joint Venture.

(r) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(s) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(u) 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.

(v) Comparative Figures

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

When the council applied an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement that has a material effect on the statement of financial position, a statement of financial position as at the beginning of the earliest period will be disclosed.

(w) 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.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 2020-1 Amendments to Australian Accounting Standards – Classification of liabilities as current or non-current	January 2020	1 January 2022	AASB 2020-1 Amendments to Australian Accounting Standards – Classification of liabilities as current or non-current is not expected to impact the financial report.
(ii)	AASB 2020-3 Amendments to Australian Accounting Standards – Annual improvements 218-2020 and other amendments	May 2020	1 January 2022	AASB 2020-1 2020-3 Amendments to Australian Accounting Standards – Annual improvements 218-2020 and other amendments is not expected to impact the financial report.
(iii)	AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of accounting policies or definition of accounting estimates	February 2021	1 January 2023	AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of accounting policies or definition of accounting estimates is not expected to impact the financial report.

Notes:

(*) Applicable to reporting periods commencing on or after the given date.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

2. REVENUE AND EXPENSES

	2020/21	2019/20	
	Actual	Actual	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
Audit Expenses	22,810	11,132	
Other Services	400	7,392	
Depreciation			
Buildings	683,587	666,323	
Furniture and Equipment	16,438	15,527	
Plant and Equipment	289,793	278,559	
Roads	822,389	822,389	
Bridges	385,142	385,142	
Footpaths	37,944	37,944	
Drainage	49,658	49,658	
Parks and Gardens	74,585	74,585	
	<u>2,359,536</u>	<u>2,330,127</u>	
Interest Expenses (Finance Costs)			
Debentures (<i>refer Note 23(a)</i>)	65,624	82,572	
	<u>65,624</u>	<u>82,572</u>	
Rental Charges			
- Operating Leases	-	6,364	
	<u>-</u>	<u>6,364</u>	
(ii) Crediting as Revenue:			
	2020/21	2020/21	2019/20
	Actual	Budget	Actual
	\$	\$	\$
Interest Earnings			
Investments			
- Reserve Funds	12,013	15,492	42,458
- Other Funds	5,741	6,000	34,208
Other Interest Revenue (<i>refer Note 28</i>)	32,289	20,500	40,789
	<u>50,043</u>	<u>41,992</u>	<u>117,455</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

REVENUE AND EXPENSES (Continued)	2020/21 Actual	2020/21 Budget	2019/20 Actual
(ii) Crediting as Revenue (Continued):	\$	\$	\$
Contracts With Customers			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	1,637,341	1,034,159	1,899,398
Fees and charges	694,412	587,348	630,881
Other revenue	492,457	523,360	483,785
Non-operating grants, subsidies and contributions	<u>2,326,087</u>	<u>3,012,200</u>	<u>824,214</u>
	5,150,297	5,157,067	3,838,278

Additional detail on Fees and Charges and Grants can be found in notes 29 and 30.

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as contract liability at the start of the period	462,862	-	-
Revenue from contracts with customers recognised during the year	4,687,435	5,157,067	3,838,278
Revenue from transfers intended for acquiring or constructing recognisable non financial assets held as a liability at the start of the period	-	-	-
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	<u>-</u>	<u>-</u>	<u>-</u>
	5,150,297	5,157,067	3,838,278

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

Trade and other receivables from contracts with customers	-	-
Contract Assets	100,000	17,795
Contract Liabilities from contracts with customers	-	-
Financial assets held from transfers for recognisable financial assets	-	-
Grant liabilities from transfers for recognisable non financial assets	-	-

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2021.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this report encompass the following service orientated activities/programs:

GOVERNANCE

Member of Council Allowances and Reimbursements, Civic Functions, Election Expenses and Administration Expenses.

GENERAL PURPOSE FUNDING

Rates Levied, Interest on Late Payment of Rates, General Purpose Grants and Interest Received on Investments.

LAW, ORDER, PUBLIC SAFETY

Supervision of various Local Laws, Fire Prevention and Animal Control.

HEALTH

Subsidisation of the Beverley Medical Practice, Environmental Health, Food Control and Pest Control.

EDUCATION AND WELFARE

Pre-Schools and other Education. Care of Families and Children.

HOUSING

Aged Persons Residence and Staff Housing.

COMMUNITY AMENITIES

Refuse Collection Services, Landfill Site Operations, Protection of the Environment. Administration of the Town Planning Scheme and Urban Stormwater and Drainage Works.

RECREATION AND CULTURE

Maintenance of Halls, Swimming Pool, Recreation Ground, Reserves, Libraries and Other Culture.

TRANSPORT

Maintenance of Roads, Drainage Works, Footpaths, Street Lighting, Crossovers, Verge Maintenance and Street Sweeping.

ECONOMIC SERVICES

Weed Control, Area Promotion, Implementation of Building Controls, Swimming Pool Inspections.

OTHER PROPERTY & SERVICES

Private Works, Public Works Overheads, Plant Operations, Materials, Salaries and Wages Controls and Other Unclassified Activities.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2019/20 Actual \$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	1,848,465	1,615,517
Restricted	3,597,627	316,042
	<u>5,446,092</u>	<u>1,931,559</u>

The following restrictions have been imposed by regulations or other externally imposed requirements:

Reserve Funds - Cash Backed (refer Note 13)	2,830,711	-
Unspent Grants (refer Note 2(c))	462,862	-
ILU Retention Fees - Bond	304,054	316,042
	<u>3,597,627</u>	<u>316,042</u>

4. TRADE AND OTHER RECEIVABLES

Current

Rates Outstanding	257,252	295,769
Sundry Debtors	103,076	103,322
Loans - Clubs/Institutions	14,285	17,288
	<u>374,613</u>	<u>416,379</u>

Non-Current

Rates Outstanding - Pensioners	134,838	125,188
Loans - Clubs/Institutions	10,968	25,253
	<u>145,806</u>	<u>150,441</u>

5. OTHER FINANCIAL ASSETS

Current

Investment - Reserve Funds	-	2,582,024
	<u>-</u>	<u>2,582,024</u>

Non-Current

Investment - Local Government House*	55,355	53,416
	<u>55,355</u>	<u>53,416</u>

*The Shire of Beverley holds three units in the Local Government House Trust.

6. INVENTORIES

Current

Fuel and Materials	10,281	9,345
	<u>10,281</u>	<u>9,345</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2019/20 Actual \$
7. PROPERTY, PLANT AND EQUIPMENT		
(a) Land and Buildings		
Freehold Land at Fair Value	2,457,196	2,679,196
Total Land	2,457,196	2,679,196
Buildings at Fair Value	35,840,573	33,792,949
Less Accumulated Depreciation	(7,923,506)	(15,612,705)
Total Buildings	27,917,067	18,180,244
Total Land and Buildings	30,374,263	20,859,440
Plant and Equipment		
Plant and Equipment at Fair Value	4,048,028	3,972,266
Less Accumulated Depreciation	(2,145,766)	(1,872,468)
Total Plant and Equipment	1,902,262	2,099,798
Furniture and Equipment		
Furniture and Equipment at Fair Value	222,897	192,348
Less Accumulated Depreciation	(98,541)	(82,103)
Total Furniture and Equipment	124,356	110,245
Total Property, Plant and Equipment	32,400,881	23,069,483

Land and Buildings:

A valuation of land and building assets was undertaken by an external consultant in April 2021 and the valuation was adopted as the fair value in June 2021.

The revaluation of land and building assets resulted in an increase on revaluation of \$8,393,343 in the net value of land and buildings.

All of this increase was credited to the revaluation surplus (refer Note 13) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

Plant and Equipment:

A valuation of plant and machinery assets was undertaken by an external consultant in June 2019 and the valuation was adopted as the fair value in June 2019.

The revaluation of plant and machinery assets resulted in a increase on revaluation of \$238,272 in the net value of plant and machinery.

All of this increase was credited to the revaluation surplus (refer Note 13) and was recognised as Changes on Revaluation of Non-Current Assets in the Statement of Comprehensive Income.

Furniture and Equipment:

Furniture and Equipment items were valued in 2017 as part of the mandatory requirements as per Local Government (Financial Management) Regulation 17A.

The Furniture and Equipment currently on the Council's asset register was identified during a stocktake in 2021 and is replaced on a regular basis. Based on this, the cost approach is deemed to be the most appropriate and a very conservative fair value measurement.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

Fair Value Hierarchy Valuation Approach Last Valued	<u>Land</u>	<u>Non- Specialised Buildings</u>	<u>Specialised Buildings</u>	<u>Total Buildings</u>	<u>Total Land and Buildings</u>	<u>Plant and Equipment</u>	<u>Furniture and Equipment</u>	<u>Total</u>
	Level 2 Market 2021	Level 2/3 Market/Cost 2021	Level 3 Cost 2021			Level 3 Cost 2021	Level 3 Cost 2021	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at the beginning of the year	2,679,196	7,670,412	10,509,832	18,180,244	20,859,440	2,099,798	110,245	23,069,483
Additions	-	22,210	1,782,861	1,805,071	1,805,071	191,731	30,549	2,027,351
(Disposals)	-	-	-	-	-	(115,969)	-	(115,969)
Revaluation - Increments	-	1,446,954	7,168,386	8,615,340	8,615,340	-	-	8,615,340
- (Decrements)	(222,000)	-	-	-	(222,000)	-	-	(222,000)
Impairment - (Losses)	-	-	-	-	-	-	-	-
- Reversals	-	-	-	-	-	-	-	-
Depreciation (Expense)	-	(207,782)	(475,806)	(683,588)	(683,588)	(273,298)	(16,438)	(973,324)
Carrying amount at the end of year	<u>2,457,196</u>	<u>8,931,794</u>	<u>18,985,273</u>	<u>27,917,067</u>	<u>30,374,263</u>	<u>1,902,262</u>	<u>124,356</u>	<u>32,400,881</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost, given they were acquired at arm's length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

7 PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and buildings					
Freehold land	2	Market approach using recent observable market data for similar properties.	Independent Registered Valuer	June 2021	Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly e.g. local land sales.
Non-specialised buildings	2/3	Market approach using recent observable market data for similar properties & Cost approach using depreciated replacement cost.	Independent Registered Valuer	June 2021	Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly e.g. local property sales and Depreciated replacement cost to acquire a modern equivalent that would provide equal utility.
Specialised buildings	3	Cost approach using depreciated replacement cost.	Independent Registered Valuer	June 2021	Depreciated replacement cost to acquire a modern equivalent that would provide equal utility.
Plant and Equipment	-	Deemed Cost	Deemed Cost	N/A	Purchase Cost
Furniture and Equipment	-	Deemed Cost	Deemed Cost	N/A	Purchase Cost

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2019/20 Actual \$
8. INFRASTRUCTURE		
(a) Roads - Valuation	38,871,940	37,667,954
Less Accumulated Depreciation	<u>(11,896,927)</u>	<u>(11,074,538)</u>
	26,975,013	26,593,416
Bridges - Valuation	42,227,546	42,227,546
Less Accumulated Depreciation	<u>(13,097,872)</u>	<u>(12,712,730)</u>
	29,129,674	29,514,816
Footpaths - Valuation	1,893,308	1,827,380
Less Accumulated Depreciation	<u>(1,225,370)</u>	<u>(1,187,426)</u>
	667,938	639,954
Drainage - Valuation	2,703,200	2,703,200
Less Accumulated Depreciation	<u>(670,291)</u>	<u>(620,633)</u>
	2,032,909	2,082,567
Parks & Ovals - Valuation	2,034,941	2,034,941
Less Accumulated Depreciation	<u>(573,746)</u>	<u>(499,161)</u>
	1,461,195	1,535,780
	<u>60,266,729</u>	<u>60,366,533</u>

Infrastructure:

A full road asset network revaluation was undertaken by external consultants in December 2017. The fair value is determined as the current replacement cost (CRC) less accumulated depreciation to reflect the already consumed or expired economic benefits. This approach is consistent with AASB 116 and following review of current market rates were adopted as the fair value at 30 June 2018.

A full bridge asset valuation was undertaken by external consultants in December 2017. The fair value is determined as the current replacement cost (CRC) less accumulated depreciation to reflect the already consumed or expired economic benefits. This approach is consistent with AASB 116 and were adopted as the fair value at 30 June 2018.

A full footpath asset network revaluation was undertaken by external consultants in December 2017. The fair value is determined as the current replacement cost (CRC) less accumulated depreciation to reflect the already consumed or expired economic benefits. This approach is consistent with AASB 116 and were adopted as the fair value at 30 June 2018.

A full drainage asset network valuation was undertaken by external consultants in December 2017. The fair value is determined as the current replacement cost (CRC) less accumulated depreciation to reflect the already consumed or expired economic benefits. This approach is consistent with AASB 116 and were adopted as the fair value at 30 June 2018.

A full parks and ovals asset valuation was undertaken by external consultants in December 2017. The fair value is determined as the current replacement cost (CRC) less accumulated depreciation to reflect the already consumed or expired economic benefits. This approach is consistent with AASB 116 and were adopted as the fair value at 30 June 2018.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	<u>Roads</u>	<u>Bridges</u>	<u>Footpaths</u>	<u>Drainage</u>	<u>Parks & Ovals</u>	<u>Total</u>
Fair Value Hierarchy Valuation Approach Last Valued	Level 3 Cost 2018	Level 3 Cost 2018	Level 3 Cost 2018	Level 3 Cost 2018	Level 3 Cost 2018	
	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	26,593,416	29,514,816	639,954	2,082,567	1,535,780	60,366,533
Additions	1,203,986	-	65,928	-	-	1,269,914
(Disposals)	-	-	-	-	-	-
Revaluation - Increments	-	-	-	-	-	-
- (Decrements)	-	-	-	-	-	-
Impairment - (Losses)	-	-	-	-	-	-
- Reversals	-	-	-	-	-	-
Depreciation (Expense)	(822,389)	(385,142)	(37,944)	(49,658)	(74,585)	(1,369,718)
Carrying amount at the end of year	<u>26,975,013</u>	<u>29,129,674</u>	<u>667,938</u>	<u>2,032,909</u>	<u>1,461,195</u>	<u>60,266,729</u>

The fair value of infrastructure is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown at cost, given they were acquired at arm's length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires infrastructure to be shown at fair value.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

INFRASTRUCTURE (Continued)**Fair Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Roads	3	Cost approach using depreciated replacement cost.	Independent Valuation	June 2018	Sample assessment of Road assets conducted.
Bridges	3	Cost approach using depreciated replacement cost.	Independent Valuation	June 2018	Full pick up and condition assessment of Bridge assets conducted.
Footpaths	3	Cost approach using depreciated replacement cost.	Independent Valuation	June 2018	Sample assessment of Footpath assets conducted.
Drainage	3	Cost approach using depreciated replacement cost.	Independent Valuation	June 2018	Full pick up and condition assessment of Drainage assets conducted.
Parks & Ovals	3	Cost approach using depreciated replacement cost.	Independent Valuation	June 2018	Full pick up and condition assessment of Parks & Ovals assets conducted.

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 BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21	2019/20
	Actual	Actual
	\$	\$
9. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	387,308	382,949
GST Payable	1,815	10,743
ILU Retention Fee - Bond	11,988	11,988
Accrued Interest on Debentures	5,238	5,626
Accrued Salaries and Wages	44,239	33,506
	<u>450,588</u>	<u>444,812</u>
Non-Current		
ILU Retention Fee - Bond	292,066	304,054
	<u>292,066</u>	<u>304,054</u>
10. OTHER LIABILITIES		
Current		
Contract Liabilities	462,862	-
	<u>462,862</u>	<u>-</u>
Non-Current		
Contract Liabilities	-	-
	<u>-</u>	<u>-</u>
Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:	Contract Liabilities	
	<u>Contract Liabilities</u>	
Less than 1 year	462,862	
	<u>462,862</u>	
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.		
With respect to transfer for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.		
Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.		
11. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge		
Debentures	102,055	137,938
	<u>102,055</u>	<u>137,938</u>
Non-Current		
Secured by Floating Charge		
Debentures	1,277,172	1,379,225
	<u>1,277,172</u>	<u>1,379,225</u>

Additional detail on borrowings is provided in Note 23.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21	2019/20
	Actual	Actual
	\$	\$
12. PROVISIONS		
Analysis of Total Provisions		
Current Provisions	359,518	352,111
Non Current Provisions	98,416	67,240
	<u>457,934</u>	<u>419,351</u>
	Provision for Annual Leave	
	\$	
Opening balance as at 1 July 2020	198,907	
Additional provisions	76,737	
Amounts used	<u>(23,565)</u>	
Balance at 30 June 2021	<u>252,079</u>	
	Provision for Long Service Leave	
	\$	
Opening balance as at 1 July 2020	220,444	
Additional provisions	46,285	
Amounts used	<u>(60,874)</u>	
Balance at 30 June 2021	<u>205,855</u>	



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
13. RESERVES - CASH BACKED			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	139,052	139,053	136,589
Amount Set Aside / Transfer to Reserve	637	834	2,463
Amount Used / Transfer from Reserve	-	-	-
	<u>139,689</u>	<u>139,887</u>	<u>139,052</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	25,842	25,383	25,384
Amount Set Aside / Transfer to Reserve	118	508	458
Amount Used / Transfer from Reserve	-	-	-
	<u>25,960</u>	<u>25,891</u>	<u>25,842</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	288,997	288,997	352,638
Amount Set Aside / Transfer to Reserve	1,324	1,734	6,359
Amount Used / Transfer from Reserve	-	(144,000)	(70,000)
	<u>290,321</u>	<u>146,731</u>	<u>288,997</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	37,843	37,842	36,075
Amount Set Aside / Transfer to Reserve	173	1,384	1,768
Amount Used / Transfer from Reserve	-	-	-
	<u>38,016</u>	<u>39,226</u>	<u>37,843</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	159,096	159,095	134,139
Amount Set Aside / Transfer to Reserve	31,607	38,683	40,397
Amount Used / Transfer from Reserve	-	(20,000)	(15,440)
	<u>190,703</u>	<u>177,778</u>	<u>159,096</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	28,570	28,570	126,293
Amount Set Aside / Transfer to Reserve	131	171	2,277
Amount Used / Transfer from Reserve	-	-	(100,000)
	<u>28,701</u>	<u>28,741</u>	<u>28,570</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	30,567	30,569	43,299
Amount Set Aside / Transfer to Reserve	103	183	781
Amount Used / Transfer from Reserve	(30,670)	(30,752)	(13,513)
	<u>-</u>	<u>-</u>	<u>30,567</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
13. RESERVES - CASH BACKED (Continued)			
(h) Office Equipment Replacement Reserve			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	-	-	94
Amount Set Aside / Transfer to Reserve	-	-	1
Amount Used / Transfer from Reserve	-	-	(95)
	<u>-</u>	<u>-</u>	<u>-</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	367,264	367,263	488,157
Amount Set Aside / Transfer to Reserve	51,706	52,204	8,803
Amount Used / Transfer from Reserve	-	(245,000)	(129,696)
	<u>418,970</u>	<u>174,467</u>	<u>367,264</u>
(j) Recreation Ground Reserve			
<i>Purpose - to be used for the upgrade or maintenance of recreation areas and buildings, including the Swimming Pool.</i>			
Opening Balance	432,413	432,413	419,842
Amount Set Aside / Transfer to Reserve	145,047	145,594	12,571
Amount Used / Transfer from Reserve	-	-	-
	<u>577,460</u>	<u>578,007</u>	<u>432,413</u>
(k) Road Construction Reserve			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	513,661	513,661	495,740
Amount Set Aside / Transfer to Reserve	37,369	3,082	17,921
Amount Used / Transfer from Reserve	-	(326,286)	-
	<u>551,030</u>	<u>190,457</u>	<u>513,661</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	39,947	39,947	39,239
Amount Set Aside / Transfer to Reserve	183	240	708
Amount Used / Transfer from Reserve	-	-	-
	<u>40,130</u>	<u>40,187</u>	<u>39,947</u>
(m) Senior's Housing Reserve			
<i>Purpose - to be used for the future development and current maintenance of Senior's Housing.</i>			
Opening Balance	152,773	152,773	75,379
Amount Set Aside / Transfer to Reserve	9,281	49,443	77,394
Amount Used / Transfer from Reserve	-	(20,000)	-
	<u>162,054</u>	<u>182,216</u>	<u>152,773</u>
(n) Mainstreet Redevelopment Reserve			
<i>Purpose - to be used to fund the redevelopment of Vincent Street including undergrounding of power supply.</i>			
Opening Balance	306,000	306,000	-
Amount Set Aside / Transfer to Reserve	1,402	1,836	306,000
Amount Used / Transfer from Reserve	-	(307,836)	-
	<u>307,402</u>	<u>-</u>	<u>306,000</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
13. RESERVES - CASH BACKED (Continued)			
(o) Avondale Machinery Museum Reserve			
<i>Purpose - to be used to fund Avondale Machinery Museum upgrades and special projects.</i>			
Opening Balance	60,000	60,000	-
Amount Set Aside / Transfer to Reserve	275	360	60,000
Amount Used / Transfer from Reserve	-	(20,000)	-
	<u>60,275</u>	<u>40,360</u>	<u>60,000</u>
(n) Summary			
Opening Balance	2,582,025	2,581,566	2,372,868
Amount Set Aside / Transfer to Reserve	279,356	296,256	537,901
Amount Used / Transfer from Reserve	(30,670)	(1,113,874)	(328,744)
Total Reserves	<u>2,830,711</u>	<u>1,763,948</u>	<u>2,582,025</u>

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in this financial report.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21 Actual \$	2019/20 Actual \$
14. ASSET REVALUATION SURPLUS		
Asset revaluation surplus have arisen on revaluation of the following classes of non-current assets:		
(a) Land and Buildings		
Opening balance	9,522,871	9,621,871
Changes in recognition of assets due to changes to Regulations	-	(99,000)
Revaluation Increment	8,393,340	-
	<u>17,916,211</u>	<u>9,522,871</u>
(b) Plant and Equipment		
Opening Balance	<u>436,388</u>	<u>436,388</u>
	436,388	436,388
(c) Infrastructure - Footpaths		
Opening Balance	<u>538,684</u>	<u>538,684</u>
	538,684	538,684
(d) Infrastructure - Bridges		
Opening Balance	<u>25,921,379</u>	<u>25,921,379</u>
	25,921,379	25,921,379
(e) Infrastructure - Drainage		
Opening Balance	<u>1,798,258</u>	<u>1,798,258</u>
	1,798,258	1,798,258
(f) Infrastructure - Parks & Ovals		
Opening Balance	<u>1,684,950</u>	<u>1,684,950</u>
	1,684,950	1,684,950
TOTAL ASSET REVALUATION RESERVES	<u><u>48,295,870</u></u>	<u><u>39,902,530</u></u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

15. NOTES TO THE STATEMENT OF CASH FLOWS**(a) Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Cash and Cash Equivalents	<u>5,446,092</u>	<u>1,953,136</u>	<u>1,931,559</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	1,431,639	951,795	153,446
Amortisation	-	-	-
Depreciation	2,359,536	2,313,194	2,330,127
(Profit)/Loss on Sale of Asset	21,292	(2,364)	40,050
(Increase)/Decrease in Receivables	407,444	-	(66,355)
(Increase)/Decrease in Inventories	(937)	-	3,157
Increase/(Decrease) in Payables	6,164	-	(143,532)
Increase/(Decrease) in Employee Provisions	38,583	-	51,127
Grants/Contributions for the Development of Assets	<u>(2,326,087)</u>	<u>(3,012,200)</u>	<u>(824,214)</u>
Net Cash from Operating Activities	<u>1,937,634</u>	<u>250,425</u>	<u>1,543,806</u>

(c) Undrawn Borrowing Facilities**Credit Standby Arrangements**

Credit Card limit	15,500	10,000
Credit Card Balance at Balance Date	<u>(11,317)</u>	<u>(3,571)</u>
Total Amount of Credit Unused	<u>4,183</u>	<u>6,429</u>

Loan Facilities

Loan Facilities - Current	102,055	137,938
Loan Facilities - Non-Current	<u>1,277,172</u>	<u>1,379,225</u>
Total Facilities in Use at Balance Date	<u>1,379,227</u>	<u>1,517,163</u>

Unused Loan Facilities at Balance Date	<u>-</u>	<u>-</u>
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16. CONTINGENT LIABILITIES

Council does not have any known contingent liabilities as at 30 June 2021.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

	2020/21 Actual \$	2019/20 Actual \$
17. LEASE LIABILITY AND CAPITAL COMMITMENTS		
(a) Lease Liabilities		
Payable:		
- Current	6,833	-
- Non-current	13,673	-
	<u>20,506</u>	<u>-</u>
(b) Capital Expenditure Commitments		
Council does not have any known Capital expenditure commitments as at 30 June 2021.		
Contracted for:		
- capital expenditure projects	96,170	734,027
- plant & equipment purchases	506,980	95,475
	<u>603,150</u>	<u>829,502</u>
Payable:		
- not later than one year	603,150	829,502
	<u>603,150</u>	<u>829,502</u>
18. JOINT VENTURE		
The Shire of Beverley did not participate in any joint venture in the 2020/21 financial year.		
19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY		
Governance	1,013,303	1,013,303
Law, Order, Public Safety	187,730	187,730
Health	466,468	466,468
Housing	3,312,129	3,312,129
Community Amenities	98,067	98,067
Recreation and Culture	10,962,294	10,962,294
Transport	65,063,432	65,063,432
Economic Services	570,509	570,509
Other Property and Services	1,861,084	1,861,084
Unallocated	15,264,741	5,061,959
	<u>98,799,757</u>	<u>88,596,975</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

	2020/21	2019/20	2018/19
20. FINANCIAL RATIOS			
Current Ratio	1.88	2.73	2.26
Asset Sustainability Ratio	0.48	0.61	2.17
Debt Service Cover Ratio	7.52	7.38	8.04
Operating Surplus Ratio	(0.21)	(0.15)	(0.20)
Own Source Revenue Coverage Ratio	0.63	0.67	0.64
Asset Consumption Ratio	0.71	0.65	0.75
Asset Renewal Funding Ratio	1.09	1.94	1.56

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$
Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$
Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

21. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

All funds held in trust are required by law or are held by agreement with fund owners.

Description	Balance 1-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	Reclassification Municipal Fund (\$)	Balance 30-Jun-21 \$
Unclaimed Monies	134	185	-	-	319
Nomination Deposits	-	-	-	-	-
Second Hand Housing Deposits	5,000	-	-	-	5,000
Housing Rental Bonds	5,552	500	(960)	-	5,092
Subdivision Bonds	10,000	-	-	-	10,000
Key Bonds	2,230	1,750	(1,630)	-	2,350
Cleaning Bonds	1,500	1,950	(1,800)	-	1,650
Funds held on behalf of the Community	11,382	-	(11,382)	-	-
Moort Wabiny Park Retention Fee Fund	-	57,069	(23,107)	-	33,962
Cornerstone Commercial Tenancy Bond	7,308	1,200	-	-	8,508
	<u>43,105</u>				<u>66,881</u>



SHIRE OF BEVERLEY
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22. DISPOSAL OF ASSETS

	2020/21 Actual Net Book Value	2020/21 Actual Sales Proceeds	2020/21 Actual Profit	2020/21 Actual (Loss)	2020/21 Budget Net Book Value	2020/21 Budget Sales Proceeds	2020/21 Budget Profit	2020/21 Budget (Loss)	2019/20 Actual Net Book Value	2019/20 Actual Sales Proceeds	2019/20 Actual Profit	2019/20 Actual (Loss)
Buildings - Specialised	-	-	-	-	-	-	-	-	4,874	-	-	(4,874)
Plant and Equipment	99,475	78,182	-	(21,293)	265,000	267,364	65,000	(62,636)	205,160	169,982	-	(35,178)
	99,475	78,182	-	(21,293)	265,000	267,364	65,000	(62,636)	210,034	169,982	-	(40,052)

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance						
2019 Holden Acadia SUV	41,207	50,000	38,182	41,000	(3,025)	(9,000)
Recreation & Culture						
2016 Chlorshield Chlorine Gas Emergency Shutdown Device	3,532	-	-	-	(3,532)	-
Other Property & Services						
2014 Fuso Canter Truck	40,996	40,000	26,364	26,364	(14,632)	(13,636)
2014 Holden Colorado Utility	13,740	50,000	13,636	20,000	(104)	(30,000)
2010 Holden Colorado Utility	-	30,000	-	20,000	-	(10,000)
2013 Isuzu Giga Tandem Truck	-	35,000	-	60,000	-	25,000
2013 John Deere 670GP Grader	-	60,000	-	100,000	-	40,000
	99,475	265,000	78,182	267,364	(21,293)	2,364

	2020/21	2019/20
	Actual	Actual
	\$	\$
Profit on Asset Disposal	-	-
(Loss) on Asset Disposal	(21,293)	(40,052)
	<u>(21,293)</u>	<u>(40,052)</u>

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

23. INFORMATION ON BORROWINGS**(a) Repayments - Debentures**

Particulars	Principal	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		Principal	New Loans	Principal Repayments	Principal Outstanding	Interest Repayments
	1-Jul-20	30-Jun-21	30-Jun-21		30-Jun-21		30-Jun-21		1-Jul-19	30-Jun-20	30-Jun-20	30-Jun-20	30-Jun-20
	Actual \$	Actual \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$
Recreation & Culture													
Loan 117 - Bowling Greens*	26,334	-	17,287	17,288	9,047	9,046	1,466	1,597	42,604	-	16,270	26,334	2,892
<i>Loan Date: 22 November 2006</i>													
<i>Term: 15 Years</i>													
<i>Fixed Interest Rate: 6.16%</i>													
Loan 118 - Recreation Centre	743,686	-	44,974	44,974	698,712	698,712	36,823	39,265	807,364	-	63,678	743,686	44,261
<i>Loan Date: 10 May 2013</i>													
<i>Term: 20 Years</i>													
<i>Fixed Interest Rate: 4.68%</i>													
Loan 120 - Cornerstone Centre	715,807	-	44,339	44,339	671,468	671,468	26,821	29,535	758,634	-	42,827	715,807	33,713
<i>Loan Date: 12 April 2018</i>													
<i>Term: 15 Years</i>													
<i>Fixed Interest Rate: 3.50%</i>													
Community Amenities													
Loan 119 - Storm Water Dams	31,337	-	31,337	31,336	-	-	514	567	61,990	-	30,653	31,337	1,706
<i>Loan Date: 23 June 2016</i>													
<i>Term: 5 Years</i>													
<i>Fixed Interest Rate: 2.21%</i>													
	1,517,164	-	137,937	137,937	1,379,227	1,379,226	65,624	70,964	1,670,592	-	153,428	1,517,164	82,572

(* Self supporting loan financed by payments from third parties. All other loan repayments were financed by general purpose revenue.

(b) New Debentures

Council did not raise any new debentures during the 2020/21 financial year.

(c) Unspent Debentures

Council had no unspent debentures at the balance date.

(d) Overdraft

Council did not utilise an overdraft facility in the 2020/21 financial year.



SHIRE OF BEVERLEY
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FOR THE YEAR ENDED 30TH JUNE 2021

24. RATING INFORMATION**(a) Rates**

RATE TYPE	Rate in \$	Number of Properties	2020/21 Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Total Revenue \$
General Rate												
General Rate - GRV	0.110717	500	5,840,594	646,653	(1,321)	-	645,332	645,233	1,000	-	646,233	644,847
General Rate - UV	0.008644	627	247,818,950	2,142,147	7,715	-	2,149,862	2,142,640	1,000	-	2,143,640	2,166,386
General Rate - UV Mining	0.008644	-	-	-	-	-	-	-	-	-	-	-
Sub-Totals		1,127	253,659,544	2,788,800	6,394	-	2,795,194	2,787,873	2,000	-	2,789,873	2,811,233
Minimum Rates	Minimum \$											
Minimum Rates - GRV	853	162	591,387	138,186	-	-	138,186	138,186	-	-	138,186	138,186
Minimum Rates - UV	853	129	6,838,000	110,037	-	-	110,037	110,037	-	-	110,037	84,447
Minimum Rates - UV Mining	853	4	67,382	3,412	-	-	3,412	3,412	-	-	3,412	3,412
Sub-Totals		295	7,496,769	251,635	-	-	251,635	251,635	-	-	251,635	226,045
Discounts (refer note 26)							3,046,829				3,041,508	3,037,278
Total Amount Raised from General Rate							(252,411)				(243,161)	(226,269)
							2,794,418				2,798,347	2,811,009
Ex-Gratia Rates							3,449				3,000	3,219
Rates Written Off							(959)				(500)	(976)
Specified Area Rate (refer note 24)							-				-	-
Total Rates							2,796,908				2,800,847	2,813,252

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

24. RATING INFORMATION (Continued)

(b) Information on Surplus/(Deficit) Brought Forward	2020/21 (30 June 2021 Carried Forward) \$	2020/21 (1 July 2020 Brought Forward) \$	2019/20 (30 June 2020 Carried Forward) \$
Surplus/(Deficit) - Rate Setting Statement	<u>1,653,812</u>	<u>1,426,432</u>	<u>1,426,432</u>
<u>Comprises:</u>			
Cash - Unrestricted	1,848,465	1,615,517	1,615,517
Cash - Restricted Grant Funds	462,862	-	-
Cash - Restricted Reserves	2,830,711	2,582,024	2,582,024
Rates - Current	257,252	295,769	295,769
Sundry Debtors	103,076	103,323	103,323
Contract Asset	100,000	17,795	17,795
Inventories			
- Fuel and Materials	10,281	9,345	9,345
Less:			
Reserves - Cash Backed	(2,830,711)	(2,582,024)	(2,582,024)
Sundry Creditors	(389,123)	(393,693)	(393,693)
Contract Liability	(462,862)	-	-
Lease Liability	(6,833)	-	-
Accrued Interest on Debentures	(5,238)	(5,626)	(5,626)
Accrued Salaries and Wages	(44,239)	(33,506)	(33,506)
Current Employee Benefits Provision	(359,518)	(352,111)	(352,111)
Employee Benefits - Cash Backed	139,689	169,619	169,619
Surplus/(Deficit)	<u>1,653,812</u>	<u>1,426,432</u>	<u>1,426,432</u>
Difference:	-	-	-

There was no difference between the Surplus/(Deficit) 1 July 2020 Brought Forward position used in the 2020/21 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2019/20 audited financial report.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

25. SPECIFIED AREA RATE

Council has not levied any Specified Area Rates during 2020/21 financial year.

26. SERVICE CHARGES

Council has not levied any Service Charges during the 2020/21 financial year.

27. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10.00%	252,411	243,161
Minimum Rate	Discount	10.00%	252,411	243,161

A discount on rates is granted to all who pay their rates in full within 35 days of the date of service appearing on the rate notice.

28. INTEREST CHARGES AND INSTALMENTS

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	8.00%	-	25,820	14,500
Interest on Instalments Plan	5.50%	-	2,778	4,000
Admin. Charge on Instalments Plan	0.00%	10	2,990	4,000
			35,279	24,500

Ratepayers had the option of paying rates in four equal instalments, due on 7th September 2020, 9th November 2020, 11th January 2021 and 11th March 2021. Administration charges and interest applied to the final three instalments.

29. FEES & CHARGES

	2020/21 Actual \$	2019/20 Actual \$
General Purpose Funding	30,855	14,992
Governance	4,595	11
Law, Order, Public Safety	18,988	10,828
Health	327	382
Housing	104,054	108,919
Community Amenities	234,859	231,464
Recreation and Culture	152,189	142,892
Transport	7,195	7,195
Economic Services	122,190	105,479
Other Property and Services	19,160	8,719
	<u>694,412</u>	<u>630,881</u>

All fees are generally set on a cost recovery basis.

SHIRE OF BEVERLEY
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GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2020/21	2019/20
	Actual	Actual
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions*	1,637,341	1,899,398
Non-Operating Grants, Subsidies and Contributions	2,326,087	824,214
	<u>3,963,428</u>	<u>2,723,612</u>
By Program:		
General Purpose Funding	829,389	795,868
Governance	2,071	20,307
Law, Order, Public Safety	159,472	190,671
Housing	10,750	9,981
Community Amenities	3,091	4,329
Recreation and Culture	1,116,059	156,376
Transport	1,258,218	1,447,103
Economic Services	581,755	70,377
Other Property and Services	2,623	28,600
	<u>3,963,428</u>	<u>2,723,612</u>

* Operating Grants, Subsidies and Contributions total includes Reimbursements of \$130,826.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

31. ELECTED MEMBERS REMUNERATION	2020/21	2020/21	2019/20
	Actual	Budget	Actual
	\$	\$	\$
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees			
Cr Darryl Brown	1,800	3,600	3,600
Cr Don Davis	12,100	12,100	12,100
Cr Peter Gogol	3,600	3,600	3,600
Cr Chris Lawlor	3,600	3,600	3,600
Cr Sue Martin	3,600	3,600	3,600
Cr Terrance McLaughlin	3,600	3,600	3,600
Cr Chris Pepper	3,600	3,600	3,600
Cr Tim Seed	3,600	3,600	3,600
Cr David White	3,600	3,600	3,600
	<u>39,100</u>	<u>40,900</u>	<u>40,900</u>
President's Allowance			
Cr Don Davis	5,500	5,500	5,500
	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Deputy President's Allowance			
Cr Chris Pepper	1,375	1,375	1,375
	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>
Travel Allowance			
Cr Terrance McLaughlin	2,091	5,000	2,490
	<u>2,091</u>	<u>5,000</u>	<u>2,490</u>
Telecommunications Allowance			
Cr Darryl Brown	500	1,239	1,698
Cr Don Davis	1,122	1,239	1,698
Cr Peter Gogol	1,122	1,239	1,698
Cr Chris Lawlor	1,122	1,239	1,698
Cr Sue Martin	1,122	1,239	1,698
Cr Terrance McLaughlin	1,122	1,239	1,698
Cr Chris Pepper	1,122	1,239	1,698
Cr Tim Seed	1,122	1,239	1,698
Cr David White	1,122	1,239	1,698
	<u>9,476</u>	<u>11,151</u>	<u>15,282</u>

32. EMPLOYEE NUMBERS	2020/21	2019/20
	Actual	Actual
	\$	\$
The number of full-time equivalent employees at balance date		
	<u>28</u>	<u>28</u>
Number of Employees earning \$100,000+ Gross Salary per annum.		
	<u>2</u>	<u>2</u>

The Chief Executive Officer and Deputy Chief Executive Officer earned a gross salary of \$100,000+ in 2020/21.

33. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during the 2020/21 financial year.

34. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2020/21

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

35. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020/21					
Cash and cash equivalents	0.18%	5,142,037	2,830,709	2,311,028	300
2019/20					
Cash and cash equivalents	0.67%	4,197,539	3,293,124	904,115	300

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020/21	2019/20
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	54,461	19,316

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 23.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

35. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit Risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through a 10% rate discount incentive.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The loss allowance as at 30 June 2021 was determined as follows for rates and trade receivables:

No expected credit loss was forecast on 30 June 2021 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

No expected credit loss was forecast on 30 June 2021 for trade receivables.

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021

35. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2020/21					
Payables	450,588	-	-	450,588	450,588
Borrowings	9,047	-	1,370,180	1,379,227	1,379,227
	<u>459,635</u>	<u>-</u>	<u>1,370,180</u>	<u>1,829,815</u>	<u>1,829,815</u>
2019/20					
Payables	444,812	-	-	444,812	444,812
Borrowings	31,337	26,334	1,459,492	1,517,163	1,517,163
	<u>476,149</u>	<u>26,334</u>	<u>1,459,492</u>	<u>1,961,975</u>	<u>1,961,975</u>



SHIRE OF BEVERLEY
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35. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings (Continued)

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
Year Ended 30 June 2021								
Fixed Rate								
Debentures	9,047	-	-	-	-	1,370,180	1,379,227	4.07%
Weighted Average Effective Interest Rate	6.16%	0.00%	0.00%	0.00%	0.00%	4.10%		
Year Ended 30 June 2020								
Fixed Rate								
Debentures	31,337	26,334	-	-	-	1,459,493	1,517,164	4.13%
Weighted Average Effective Interest Rate	2.21%	6.16%	0.00%	0.00%	0.00%	4.11%		

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

36. RELATED PARTY DISCLOSURES

(a) Key Management Personnel Compensation

Key Management Personnel (KMP) <i>Executive Staff with decision making responsibilities regarding the allocation of Council's resources.</i>	Short Term Benefits *	Post- Employment Benefits **	Other Long Term Benefits ***	Termination Benefits ****
Executive Staff Total	472,394	55,202	59,828	-

*** Short-term employee benefits**

These amounts include all gross salary, paid leave, fringe benefits and cash bonuses awarded to KMP.

Details in respect to fees and benefits paid to Elected Members may be found at Note 31.

**** Post-employment benefits**

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

***** Other long term benefits**

These amounts represent long service benefits accruing during the year.

****** Termination benefits**

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



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

36. RELATED PARTY DISCLOSURES (Continued)

(b) Related Party Disclosures

i) Ordinary Citizen Transactions

Use of facilities or any other Council provided service where a discount or special terms were applied that would not otherwise be offered to any other person.

KMP/Elected Member	Related Party	Nature	Value
Chief Executive Officer	N/A	Subsidised Gym Membership	200
Deputy Chief Executive Officer	N/A	Subsidised Gym Membership	200
Manager of Works	N/A	Subsidised Gym Membership	200
Manager of Planning and Development Services	N/A	Subsidised Gym Membership	200

ii) Leasing Agreements - Domestic Residential

Use of Council owned Domestic Residential Property whether by lease agreement or provisions under any other special terms that would not otherwise be offered to any other member of the public.

KMP/Elected Member	Related Party	Nature	Value
Chief Executive Officer	N/A	Subsidised Housing Lease	13,000
Deputy Chief Executive Officer	N/A	Subsidised Housing Lease	13,000
Manager of Planning and Development Services	N/A	Subsidised Housing Lease	13,000

iii) Leasing Agreements - Commercial

Use of Council owned Commercial Property whether by lease agreement or provisions under any other special terms that would not otherwise be offered to any other member of the public.

KMP/Elected Member	Related Party	Nature	Value
Manager of Planning and Development Services	Fun 2B Kids Family Day Care	Commercial lease of Office Space.	17,744

iv) Trading Arrangements - Provision of Goods or Services

Provision of Goods and/or Services to the Shire of Beverley.

KMP/Elected Member	Related Party	Nature	Value
Cr C Pepper	Beverley Supermarket & Liquor (IGA)	Supply of groceries/consumables.	8,743

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2021**

37. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

The Shire adopted AASB 2018-7 Amendments to Australian Accounting Standards - Materiality on 1 July 2020 resulting in changes in accounting policies.

(b) AASB 1059 Service Concession Arrangements: Grantors

The Shire adopted AASB 1059 Service Concession Arrangements: Grantors on 1 July 2020 resulting in changes in accounting policies.

After assessing, no service concession arrangements as per AASB 1059 are reportable.





Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Beverley

To the Councillors of the Shire of Beverley

Report on the audit of the annual financial report

Opinion

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

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Beverley:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, 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 section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and 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 responsibility 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.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicates a significant adverse trend in the financial position of the Shire:
 - a) The Asset Sustainability Ratio as reported in Note 20 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries standard for the past 2 financial years.
 - b) The Operating Surplus Ratio as reported in Note 20 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries standard for the past 3 financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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



Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Beverley for the year ended 30 June 2021 included 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 described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
22 February 2022



**SHIRE OF BEVERLEY
COUNCILLOR'S DECLARATION
FOR THE YEAR ENDED 30TH JUNE 2021**

In accordance with a resolution of the Councillors of the Shire of Beverley, we state that:

1. In the opinion of the Councillors:
- 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2021 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
- 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:



Cr D White
President



Cr C Lawlor
Deputy President

Dated this 22nd day of February 2022



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**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number	Account Description	Budget	YTD Actual	Forecast	Variance	Variance
Job Number	Job Description	2021/22	2021/22	2021/22	%	\$
OPERATING STATEMENT						
PROGRAM 3 GENERAL PURPOSE FUNDING						
Rate Revenue						
030100	Rate Notice Expense	3,000.00	2,671.94	2,671.94	(10.94%)	(328.06)
030101	Valuation and Title Search Expense	16,000.00	598.09	16,000.00	0.00%	0.00
030102	Other Expenses - Rates	10,000.00	0.00	10,000.00	0.00%	0.00
030144	Admin Allocation - Rates	133,127.00	59,314.41	132,575.00	(0.41%)	(552.00)
Sub Total	Rate Revenue Expense	162,127.00	62,584.44	161,246.94		
030150	Rates Levied - GRV	(677,489.00)	(676,497.25)	(676,497.25)	(0.15%)	991.75
030151	Rates Levied - GRV Minimum	(142,464.00)	(142,464.00)	(142,464.00)	0.00%	0.00
030152	Rates Levied - UV	(2,210,588.00)	(2,210,588.00)	(2,210,588.00)	0.00%	0.00
030153	Rates Levied - UV Minimum	(144,256.00)	(144,256.00)	(144,256.00)	0.00%	0.00
030154	Rates Levied - Mining Tenements	0.00	0.00	0.00	0.00%	0.00
030155	Rates Levied - Mining Tenements Minimum	(16,128.00)	(16,128.00)	(16,128.00)	0.00%	0.00
030156	Ex-Gratia Rates Received	(3,000.00)	(3,621.43)	(3,621.43)	20.71%	(621.43)
030157	Penalty Interest Raised on Rates	(14,500.00)	(4,771.82)	(14,500.00)	0.00%	0.00
030158	Rates Enquiries	(8,000.00)	(10,934.00)	(15,000.00)	87.50%	(7,000.00)
030159	Rate Refunds and Write Offs	500.00	2,309.46	2,309.46	361.89%	1,809.46
030160	Instalment Interest Received	(4,000.00)	(3,281.19)	(4,000.00)	0.00%	0.00
030161	Rates Administration Fee Received	(4,000.00)	(3,560.00)	(4,000.00)	0.00%	0.00
030162	Pensioner Deferred Rates Interest	(2,000.00)	(165.73)	(2,000.00)	0.00%	0.00
030163	Interim Rates - GRV	(1,000.00)	203.39	(1,000.00)	0.00%	0.00
030164	Interim Rates - UV	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
030165	Legal Fees Recovered	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
030199	LESS Rates Discount	255,274.00	257,872.58	257,872.58	1.02%	2,598.58
Sub Total	Rate Revenue Income	(2,982,651.00)	(2,955,881.99)	(2,984,872.64)		
Other General Purpose Funding						
030200	Other Expenses - Other General Purpose Funding	100.00	(0.10)	100.00	0.00%	0.00
Sub Total	Other General Purpose Funding Expense	100.00	(0.10)	100.00		
030250	LGGC Grant - General	(400,986.00)	(184,967.00)	(369,934.00)	(7.74%)	31,052.00
030251	Interest Received - Investments	(5,331.00)	(3,893.93)	(5,331.00)	0.00%	0.00
Sub Total	Other General Purpose Funding Income	(406,317.00)	(188,860.93)	(375,265.00)		
TOTAL	PROGRAM 3	(3,226,741.00)	(3,082,158.58)	(3,198,790.70)		

Property sales in the district higher than anticipated.

Decrease in General grant funding.

**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$	
PROGRAM 4	GOVERNANCE						
Members Of Council							
040100	Sitting Fees	40,900.00	18,650.00	39,100.00	(4.40%)	(1,800.00)	
040101	President Allowance	5,500.00	2,750.00	5,500.00	0.00%	0.00	
040102	Deputy President Allowance	1,375.00	687.50	1,375.00	0.00%	0.00	
040103	Travel Allowance	5,000.00	305.72	1,000.00	(80.00%)	(4,000.00)	
040104	Telephone and IT Allowance	38,150.00	27,547.23	38,150.00	0.00%	0.00	
040105	Training Expenses - Members	5,000.00	1,431.81	5,000.00	0.00%	0.00	
040106	Conference Expenses - Members	11,500.00	9,072.94	9,072.94	(21.10%)	(2,427.06)	
040107	Council Election Expenses	5,000.00	2,151.53	3,000.00	(40.00%)	(2,000.00)	
040108	Meeting and Receptions Expense - Members	14,000.00	2,599.29	14,000.00	0.00%	0.00	
040109	Insurance - Members	7,859.00	9,072.63	9,072.63	15.44%	1,213.63	
040110	Subscriptions, Donations - Members	30,725.00	27,617.21	27,617.21	(10.11%)	(3,107.79)	
040111	Audit Fees Expense	29,000.00	0.00	29,000.00	0.00%	0.00	
040112	Council Chambers - Maintenance	0.00	0.00	0.00	0.00%	0.00	
040113	Other Expenses - Members	45,500.00	10,184.90	37,040.00	(18.59%)	(8,460.00)	Vincent Street Additional Insurance Cover not required (\$20,000). CCZ Golf Day prizes expense (sponsored) \$11,646.
040122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00	
040133	Depreciation - Members	719.00	362.48	719.00	0.00%	0.00	
040144	Admin Allocation - Members	66,310.00	29,521.53	66,035.00	(0.41%)	(275.00)	
Sub Total	Members Of Council Expense	306,538.00	141,954.77	285,681.78			
040150	Other Income - Members	0.00	(11,646.43)	(11,646.43)	0.00%	(11,646.43)	CCZ Golf Day Sponsorship
Sub Total	Members Of Council Income	0.00	(11,646.43)	(11,646.43)			
Governance - General							
040200	Salaries, Wages and Super - Admin	597,675.00	305,114.48	597,675.00	0.00%	0.00	
040201	Leave Expenses - Admin	148,730.00	41,465.46	148,730.00	0.00%	0.00	
040202	Fringe Benefits Tax - Admin	25,000.00	15,002.84	30,000.00	20.00%	5,000.00	
040203	Staff Uniforms - Admin	4,500.00	1,256.23	4,500.00	0.00%	0.00	
040204	Training and Conference Fees - Admin	21,550.00	8,302.55	21,550.00	0.00%	0.00	
040205	Office and Computer Equip Maintenance	89,175.00	49,044.93	89,175.00	0.00%	0.00	
040206	Consultancy Services - Admin	74,615.00	15,434.66	74,615.00	0.00%	0.00	
040207	Other Administration Expenses	40,100.00	18,008.80	35,100.00	(12.47%)	(5,000.00)	Website refresh not required.
040208	Insurance - Admin	38,979.00	38,852.61	38,852.61	(0.32%)	(126.39)	
040209	Executive Vehicles - Running Costs	9,971.00	5,262.85	9,971.00	0.00%	0.00	
040210	Administration Building - Maintenance	82,441.00	32,451.37	82,441.00	0.00%	0.00	
040211	Administration Staff Housing Cost	26,613.00	9,485.65	26,613.00	0.00%	0.00	
040222	(Profit)/Loss on Disposal of Assets	1,500.00	(12,923.33)	(3,423.33)	(328.22%)	(4,923.33)	
040233	Depreciation - Admin	57,089.00	27,926.08	57,089.00	0.00%	0.00	
040244	Less Admin Expenses Allocated	(1,217,935.00)	(542,675.05)	(1,212,888.28)	(0.41%)	5,046.72	
Sub Total	Governance - General Expense	3.00	12,010.13	0.00			
040250	Reimbursements and Charges - Admin	(2,000.00)	(4,924.12)	(6,923.00)	246.15%	(4,923.00)	Good Driver Rebate and LSL contribution for Tim Jurmann received.
040251	Other Income - Admin	(100.00)	0.45	(100.00)	0.00%	0.00	
Sub Total	Governance - General Income	(2,100.00)	(4,923.67)	(7,023.00)			
TOTAL	PROGRAM 4	304,441.00	137,394.80	267,012.35			

**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
PROGRAM 5	LAW, ORDER AND PUBLIC SAFETY					
Fire Prevention						
050100	Plant and Equipment Maintenance - ESL	3,000.00	0.00	3,000.00	0.00%	0.00
050101	Vehicle and Trailer Maintenance - ESL	7,500.00	1,085.71	7,500.00	0.00%	0.00
050102	Lands and Buildings Maintenance - ESL	300.00	0.00	300.00	0.00%	0.00
050103	Clothing and Accessories - ESL	2,500.00	0.00	2,500.00	0.00%	0.00
050104	Utilities, Rates and Taxes - ESL	2,500.00	1,782.25	2,500.00	0.00%	0.00
050105	Other Goods and Services - ESL	10,637.00	1,828.37	10,637.00	0.00%	0.00
050106	Insurance - Fire Prevention	25,461.00	25,460.80	25,460.80	(0.00%)	(0.20)
050107	Staff Fire Fighting Expenses	12,022.00	7,877.19	12,022.00	0.00%	0.00
050108	CESM Expenses	120,148.00	59,466.29	120,148.00	0.00%	0.00
050109	CESM Vehicle Expenses	8,678.00	5,054.36	8,678.00	0.00%	0.00
050110	Fire Break Compliance	75,500.00	2,675.14	75,500.00	0.00%	0.00
050111	BRMP Coordinator Expenses	0.00	0.00	0.00	0.00%	0.00
050112	BRMP Coordinator Vehicle Expenses	0.00	0.00	0.00	0.00%	0.00
050122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
050133	Depreciation - Fire Prevention	10,694.00	3,188.96	10,694.00	0.00%	0.00
050144	Admin Allocation - Fire Prevention	51,082.00	22,412.51	50,874.00	(0.41%)	(208.00)
Sub Total	Fire Prevention Expense	330,022.00	130,831.58	329,813.80		
050150	Grant - ESL Operating	(51,898.00)	(12,974.50)	(51,898.00)	0.00%	0.00
050151	ESL Administration Fee	(4,000.00)	(4,000.00)	(4,000.00)	0.00%	0.00
050152	Reimbursements	(109,502.00)	(28,331.68)	(109,502.00)	0.00%	0.00
050153	Other Income - Fire Prevention	(72,500.00)	(4,545.45)	(72,500.00)	0.00%	0.00
Sub Total	Fire Prevention Income	(237,900.00)	(49,851.63)	(237,900.00)		
Animal Control						
050200	Animal Control Expenses	21,000.00	7,238.15	21,000.00	0.00%	0.00
050201	Pound Maintenance	1,154.00	0.00	1,154.00	0.00%	0.00
050233	Depreciation - Animal Control	0.00	0.00	0.00	0.00%	0.00
050244	Admin Allocation - Animal Control	80,350.00	35,816.62	80,017.00	(0.41%)	(333.00)
Sub Total	Animal Control Expense	102,504.00	43,054.77	102,171.00		
050250	Fines and Penalties - Animal Control	(200.00)	177.00	(200.00)	0.00%	0.00
050251	Registration and other Fees - Animal Control	(4,000.00)	(5,178.41)	(5,500.00)	37.50%	(1,500.00)
Sub Total	Animal Control Income	(4,200.00)	(5,001.41)	(5,700.00)		
Other Law, Order & Public Safety						
050300	Other Expenses - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Law, Order & Public Safety Expense	0.00	0.00	0.00		
050350	Grant - Misc - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Law, Order & Public Safety Income	0.00	0.00	0.00		
TOTAL	PROGRAM 5	190,426.00	119,033.31	188,384.80		

Additional Animal registrations predicted.

**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
PROGRAM 7	HEALTH					
Preventative Services - Administration & Inspection						
070400	Environmental Health Officer - Contract/Salary	17,160.00	7,342.50	17,160.00	0.00%	0.00
070401	Analytical Sample Expenses	550.00	463.12	550.00	0.00%	0.00
070402	Other Expenses - Environmental Health	300.00	0.00	300.00	0.00%	0.00
070444	Admin Allocation - Environmental Health	38,399.00	16,714.37	38,240.00	(0.41%)	(159.00)
Sub Total	Preventative Services - Admin & Inspection Expense	56,409.00	24,519.99	56,250.00		
070450	Other Income - Environmental Health	(200.00)	(200.00)	(200.00)	0.00%	0.00
070451	Registration Fees - Food Premises	(100.00)	0.00	(100.00)	0.00%	0.00
Sub Total	Preventative Services - Admin & Inspection Income	(300.00)	(200.00)	(300.00)		
Preventative Services - Pest Control						
070500	Mosquito Control	4,000.00	2,285.90	4,000.00	0.00%	0.00
070544	Admin Allocation - Pest Control	2,876.00	1,302.40	2,864.00	(0.42%)	(12.00)
Sub Total	Preventative Services - Pest Control Expense	6,876.00	3,588.30	6,864.00		
070550	Other Income - Pest Control	0.00	0.00	0.00	0.00%	0.00
Sub Total	Preventative Services - Pest Control Income	0.00	0.00	0.00		
Other Health						
070700	Medical Practice - 106 Forrest St - Maintenance	17,712.00	5,916.76	17,712.00	0.00%	0.00
070701	Doctor Residence - 58 John St - Maintenance	10,527.00	2,899.40	10,527.00	0.00%	0.00
070702	Doctor Vehicle - Running Costs	1,712.00	1,421.46	3,000.00	75.23%	1,288.00
070703	Infant Health Building - Maintenance	0.00	0.00	0.00	0.00%	0.00
070722	(Profit)/Loss on Disposal of Assets	10,000.00	0.00	10,000.00	0.00%	0.00
070733	Depreciation - Other Health	14,834.00	8,738.00	14,834.00	0.00%	0.00
070744	Admin Allocation - Health Service	36,707.00	16,388.81	36,555.00	(0.41%)	(152.00)
Sub Total	Other Health Expense	91,492.00	35,364.43	92,628.00		
070750	Other Income - Other Health	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Health Income	0.00	0.00	0.00		
TOTAL	PROGRAM 7	154,477.00	63,272.72	155,442.00		

**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
PROGRAM 8	EDUCATION AND WELFARE					
	Aged & Disabled - Senior Citizens					
080400	Alternative Document Delivery	500.00	0.00	500.00	0.00%	0.00
080401	DAIP Review	0.00	0.00	0.00	0.00%	0.00
Sub Total	Aged & Disabled - Senior Citizens Expense	500.00	0.00	500.00		
080450	Other Income - Aged and Disabled	0.00	0.00	0.00	0.00%	0.00
Sub Total	Aged & Disabled - Senior Citizens Income	0.00	0.00	0.00		
	Other Welfare					
080600	Community Initiatives	55,000.00	10,182.55	55,000.00	0.00%	0.00
080601	Donations	22,700.00	10,725.00	22,700.00	0.00%	0.00
080644	Admin Allocation - Other Welfare	32,817.00	14,598.00	32,681.00	(0.41%)	(136.00)
Sub Total	Other Welfare Expense	110,517.00	35,505.55	110,381.00		
080650	Other Income - Other Welfare	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Welfare Income	0.00	0.00	0.00		
TOTAL	PROGRAM 8	111,017.00	35,505.55	110,881.00		

Spring Back to Beverley allocation to be carried over (funded from Reserves)

**SHIRE OF BEVERLEY
2021/22 BUDGET REVIEW
FOR THE PERIOD ENDING
31 December 2021**

Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$	
PROGRAM 9 HOUSING							
Staff Housing							
090100	Staff Housing - Maintenance	78,958.00	26,559.86	77,958.00	(1.27%)	(1,000.00)	50 Dawson St lower maintenance expense.
090122	(Profit)/Loss on Disposal of Assets	0.00	0.00	(22,000.00)	0.00%	(22,000.00)	50 Dawson St Disposal profit on disposal (Sale Price-WDV)
090133	Depreciation - Staff Housing	29,095.00	13,942.52	29,095.00	0.00%	0.00	
090144	Admin Allocation - Staff Housing	19,791.00	8,845.55	19,709.00	(0.41%)	(82.00)	
090145	Staff Housing Costs Allocated to Works and Services	(45,920.00)	(13,009.68)	(45,920.00)	0.00%	0.00	
Sub Total	Staff Housing Expense	81,924.00	36,338.25	58,842.00			
090150	Reimbursements and Charges - Staff Housing	(5,000.00)	(4,761.90)	(8,000.00)	60.00%	(3,000.00)	
090151	Rent - 30A Dawson Street	0.00	0.00	0.00	0.00%	0.00	
090152	Rent - 30B Dawson Street	(13,000.00)	(7,604.10)	(13,000.00)	0.00%	0.00	
090153	Rent - 50 Dawson Street	(12,500.00)	(6,000.00)	(7,000.00)	(44.00%)	5,500.00	50 Dawson Street property sold - settlement late January 2022-loss of rental income.
090154	Rent - 5 Short Street	(4,420.00)	(2,210.00)	(4,420.00)	0.00%	0.00	
090155	Rent - 5 Wright Street	(5,200.00)	(2,600.00)	(5,200.00)	0.00%	0.00	
090156	Other Charges - 6 Barnsley Street	0.00	0.00	0.00	0.00%	0.00	
090157	Other Charges - 59 Smith Street	0.00	0.00	0.00	0.00%	0.00	
Sub Total	Staff Housing Income	(40,120.00)	(23,176.00)	(37,620.00)			
Other Housing							
090200	Hunt Road Village - Maintenance	30,906.00	14,219.12	30,906.00	0.00%	0.00	
090201	49A Dawson St (ILU) - Maintenance	5,374.00	1,298.75	5,374.00	0.00%	0.00	
090202	49B Dawson St (ILU) - Maintenance	5,520.00	1,150.06	5,520.00	0.00%	0.00	
090203	Interest - Frail Aged Lodge - Loan 112	0.00	0.00	0.00	0.00%	0.00	
090222	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00	
090233	Depreciation - Other Housing	57,980.00	29,246.14	57,980.00	0.00%	0.00	
090244	Admin Allocation - Other Housing	24,020.00	10,690.70	23,921.00	(0.41%)	(99.00)	
Sub Total	Other Housing Expense	123,800.00	56,604.77	123,701.00			
090250	Reimbursements and Charges - Other Housing	0.00	0.00	0.00	0.00%	0.00	
090251	Rent - Hunt Road Village	(70,200.00)	(31,250.00)	(62,500.00)	(10.97%)	7,700.00	Unit 2 and 7 are vacant and being refurbished.
090252	Management Fee - ILUs	(7,384.00)	(3,692.00)	(7,384.00)	0.00%	0.00	
090253	Lease For Life Draw Down - ILUs	(11,988.00)	(5,994.00)	(11,988.00)	0.00%	0.00	
Sub Total	Other Housing Income	(89,572.00)	(40,936.00)	(81,872.00)			
TOTAL	PROGRAM 9	76,032.00	28,831.02	63,051.00			

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PROGRAM 10	COMMUNITY AMENITIES					
Sanitation - Household Refuse						
100100	Refuse Collection Service	52,333.00	24,321.81	52,333.00	0.00%	0.00
100101	Recycling Collection Service	52,333.00	24,099.60	52,333.00	0.00%	0.00
Sub Total	Sanitation - Household Refuse Expense	104,666.00	48,421.41	104,666.00		
100150	Charges - Refuse Collection	(128,156.00)	(129,041.00)	(129,041.00)	0.69%	(885.00)
100151	Charges - Recycling Collection	(55,625.00)	(56,581.35)	(56,581.35)	1.72%	(956.35)
Sub Total	Sanitation - Household Refuse Income	(183,781.00)	(185,622.35)	(185,622.35)		
Sanitation - Other						
100200	Council Street Bins and Kerbside Collection	36,656.00	20,373.29	36,656.00	0.00%	0.00
100201	Refuse Site - Maintenance	71,266.00	44,241.23	71,266.00	0.00%	0.00
100202	Bulk Recycling Bins	5,044.00	2,922.71	5,044.00	0.00%	0.00
100203	E-Waste Collection	8,000.00	0.00	0.00	(100.00%)	(8,000.00)
100233	Depreciation - Sanitation	3,270.00	1,648.38	3,270.00	0.00%	0.00
100244	Admin Allocation - Sanitation	7,950.00	3,147.53	7,917.00	(0.42%)	(33.00)
Sub Total	Sanitation - Other Expense	132,186.00	72,333.14	124,153.00		
100250	Charges - Refuse Site	(500.00)	(300.00)	(500.00)	0.00%	0.00
100251	Charges - Sullage Dumping	(2,000.00)	(1,380.00)	(2,000.00)	0.00%	0.00
Sub Total	Sanitation - Other Income	(2,500.00)	(1,680.00)	(2,500.00)		
Urban Stormwater Drainage						
100400	Stormwater Drainage - Maintenance	32,040.00	1,998.64	32,040.00	0.00%	0.00
100401	Stormwater Collection Dams - Maintenance	5,526.00	1,798.85	5,526.00	0.00%	0.00
100402	Interest - Stormwater Collection Dams - Loan 119	0.00	38.41	38.41	0.00%	38.41
100433	Depreciation - Storm Water Collection Dams	53,155.00	26,590.36	53,155.00	0.00%	0.00
Sub Total	Urban Stormwater Drainage Expense	90,721.00	30,426.26	90,759.41		
100450	Grant - Misc - Drainage	0.00	0.00	0.00	0.00%	0.00
Sub Total	Urban Stormwater Drainage Income	0.00	0.00	0.00		
Protection Of Environment						
100500	Drum Muster	3,754.00	902.12	3,754.00	0.00%	0.00
100501	Environmental Services	0.00	0.00	0.00	0.00%	0.00
100544	Admin Allocation - Protection of Environment	5,751.00	2,550.60	5,728.00	(0.40%)	(23.00)
Sub Total	Protection Of Environment Expense	9,505.00	3,452.72	9,482.00		
100550	Reimbursements - Drum Muster	(3,754.00)	(203.49)	(3,754.00)	0.00%	0.00
Sub Total	Protection Of Environment Income	(3,754.00)	(203.49)	(3,754.00)		

E-Wastemanagement now forms part of Refuse Site Staff duties.

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Town Planning & Regional Development						
100600	Planning Officer - Contract/Salary	106,662.00	50,711.68	106,662.00	0.00%	0.00
100601	Town Planning Scheme Review	0.00	0.00	0.00	0.00%	0.00
100602	Other Planning Expenses	9,000.00	839.66	9,000.00	0.00%	0.00
100644	Admin Allocation - Town Planning	76,121.00	33,917.22	75,806.00	(0.41%)	(315.00)
Sub Total	Town Planning & Regional Development Expense	191,783.00	85,468.56	191,468.00		
100650	Town Planning Service Fees	(5,000.00)	(8,139.19)	(10,000.00)	100.00%	(5,000.00)
Sub Total	Town Planning & Regional Development Income	(5,000.00)	(8,139.19)	(10,000.00)		
Other Community Amenities						
100700	Public Conveniences - Maintenance	75,362.00	27,378.97	75,362.00	0.00%	0.00
100701	Cemetery - Maintenance	45,441.00	12,479.58	45,441.00	0.00%	0.00
100744	Admin Allocation - Other Community Amenities	17,085.00	7,597.44	17,014.00	(0.42%)	(71.00)
Sub Total	Other Community Amenities Expense	137,888.00	47,455.99	137,817.00		
100750	Reservation Fees - Cemetery	(350.00)	(411.83)	(500.00)	42.86%	(150.00)
100751	Charges - Grave Digging	(15,000.00)	(4,613.82)	(15,000.00)	0.00%	0.00
100752	Charges - Niche Wall	(1,000.00)	(683.35)	(1,000.00)	0.00%	0.00
Sub Total	Other Community Amenities Income	(16,350.00)	(5,709.00)	(16,500.00)		
TOTAL	PROGRAM 10	455,364.00	86,204.05	439,969.06		

Increased Planning applications including large CBH development.

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PROGRAM 11	RECREATION AND CULTURE					
Public Halls & Civic Centres						
110100	Old School Building (CRC) - Maintenance	12,093.00	8,091.84	12,093.00	0.00%	0.00
110101	Halls - Maintenance	73,063.00	42,862.99	73,063.00	0.00%	0.00
110105	Old Fire Station (Men's Shed) - Maintenance	5,373.00	1,462.86	5,373.00	0.00%	0.00
110106	Cornerstone Community Centre - Maintenance	98,529.00	34,764.21	98,529.00	0.00%	0.00
110107	Interest - Cornerstone Community Centre - Loan 120	27,812.00	8,987.91	27,812.00	0.00%	0.00
110133	Depreciation - Public Halls and Civic Centres	219,603.00	110,059.08	219,603.00	0.00%	0.00
110144	Admin Allocation - Public Halls and Civic Centres	30,619.00	13,241.28	30,491.00	(0.42%)	(128.00)
Sub Total	Public Halls & Civic Centres Expense	467,092.00	219,470.17	466,964.00		
110150	Reimbursement and Charges - Public Halls	(5,000.00)	(3,283.58)	(5,000.00)	0.00%	0.00
110151	Reimbursement and Charges - Community Resource Centre	0.00	0.00	0.00	0.00%	0.00
110152	Grant - Misc - Public Halls and Civic Centres	0.00	0.00	0.00	0.00%	0.00
110153	Reimbursement and Charges - Cornerstone Community Centre	(61,566.00)	(28,123.54)	(58,566.00)	(4.87%)	3,000.00
Sub Total	Public Halls & Civic Centres Income	(66,566.00)	(31,407.12)	(63,566.00)		
Swimming Areas and Beaches						
110200	Swimming Pool - Maintenance	122,969.00	56,743.07	122,969.00	0.00%	0.00
110201	Swimming Pool - Staff Housing Costs	9,307.00	2,179.59	9,307.00	0.00%	0.00
110233	Depreciation - Swimming Pool	62,170.00	31,340.46	62,170.00	0.00%	0.00
110244	Admin Allocation - Swimming Pool	40,429.00	17,636.92	40,261.00	(0.42%)	(168.00)
Sub Total	Swimming Areas and Beaches Expense	234,875.00	107,900.04	234,707.00		
110250	Swimming Pool Fees - Daily	(3,000.00)	(1,026.37)	(3,000.00)	0.00%	0.00
110251	Swimming Pool Fees - Season	(3,000.00)	(4,532.08)	(4,532.08)	51.07%	(1,532.08)
110252	Reimbursements and Charges - Swimming Pool	0.00	0.00	0.00	0.00%	0.00
110253	Grant - Misc - Swimming Pool	0.00	0.00	0.00	0.00%	0.00
Sub Total	Swimming Areas and Beaches Income	(6,000.00)	(5,558.45)	(7,532.08)		

Office 1 is currently vacant.

Season pass sales on par with 2020/21.

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Other Recreation & Sport						
110300	Parks, Gardens and Reserves - Maintenance	125,943.00	55,736.75	125,943.00	0.00%	0.00
110301	Recreation Ground - Maintenance	130,372.00	43,989.16	130,372.00	0.00%	0.00
110302	Function and Recreation Centre - Maintenance	71,527.00	29,535.05	71,527.00	0.00%	0.00
110303	Gymnasium Equipment - Maintenance	17,000.00	15,570.00	17,000.00	0.00%	0.00
110304	Cropping Land Lease - Expense	7,000.00	1,625.00	7,000.00	0.00%	0.00
110305	Insurance Subsidy	4,219.00	4,219.00	4,219.00	0.00%	0.00
110306	Interest - Oval Water Supply - Loan 115	0.00	0.00	0.00	0.00%	0.00
110307	Interest - Bowling Club - Loan 117	461.00	91.00	461.00	0.00%	0.00
110308	Interest - Function and Rec Centre - Loan 118	37,000.00	2,347.91	37,000.00	0.00%	0.00
110309	Other Expenses - Other Recreation and Sport	0.00	0.00	0.00	0.00%	0.00
110322	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00%	0.00
110333	Depreciation - Other Recreation	291,637.00	144,710.20	291,637.00	0.00%	0.00
110344	Admin Allocation - Other Recreation	45,165.00	19,753.38	44,978.00	(0.41%)	(187.00)
Sub Total	Other Recreation & Sport Expense	730,324.00	317,577.45	730,137.00		
110350	Reimbursements and Charges - Other Recreation	(11,615.00)	(41,871.31)	(45,615.00)	292.72%	(34,000.00)
110351	Cropping Land Lease - Income	(51,660.00)	(14,950.00)	(51,660.00)	0.00%	0.00
110352	Membership Fees - Gym	(4,500.00)	(3,137.27)	(4,500.00)	0.00%	0.00
110353	Grant - Misc - Other Recreation	(77,893.00)	0.00	(77,893.00)	0.00%	0.00
110354	Leasehold Contribution (Non-Cash)	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Recreation & Sport Income	(145,668.00)	(59,958.58)	(179,668.00)		
Libraries						
110500	Other Expenses - Library	2,200.00	90.00	2,200.00	0.00%	0.00
110501	Salaries, Wages and Super - Library	0.00	0.00	0.00	0.00%	0.00
110502	Depreciation - Library	0.00	0.00	0.00	0.00%	0.00
110503	Admin Allocation - Library	2,876.00	1,302.40	2,864.00	(0.42%)	(12.00)
Sub Total	Libraries Expense	5,076.00	1,392.40	5,064.00		
110550	Fees and Charges - Library	(200.00)	0.00	(200.00)	0.00%	0.00
Sub Total	Libraries Income	(200.00)	0.00	(200.00)		
Other Culture						
110600	Old Court House - Maintenance	27,988.00	14,250.16	27,988.00	0.00%	0.00
110601	Railway Station Gallery and Platform Theatre - Maintenance	19,785.00	14,494.78	19,785.00	0.00%	0.00
110633	Depreciation - Other Culture	71,698.00	36,143.44	71,698.00	0.00%	0.00
110644	Admin Allocation - Other Culture	35,862.00	15,954.64	35,713.00	(0.42%)	(149.00)
Sub Total	Other Culture Expense	155,333.00	80,843.02	155,184.00		
110650	Grants - Misc - Heritage Buildings	0.00	0.00	0.00	0.00%	0.00
Sub Total	Other Culture Income	0.00	0.00	0.00		
TOTAL	PROGRAM 11	1,374,266.00	630,258.93	1,341,089.92		

Moor Wabiny Park Retention Fee transfer from Trust to cover final retention payment to Phase 3 contractors.

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PROGRAM 12	TRANSPORT					
	Streets, Roads, Bridges & Depot Maintenance					
120200	Road - Maintenance	785,526.00	504,363.38	833,092.00	6.06%	47,566.00
120201	Bridge - Maintenance	128,894.00	53,946.51	128,894.00	0.00%	0.00
120202	Footpath - Maintenance	36,032.00	4,335.08	36,032.00	0.00%	0.00
120203	Depot - Maintenance	46,136.00	13,562.90	46,136.00	0.00%	0.00
120204	Street Lighting	25,000.00	13,146.18	25,000.00	0.00%	0.00
120205	Traffic Control Signs and Equipment	2,000.00	0.00	2,000.00	0.00%	0.00
120206	Road Inventory Control	18,000.00	10,919.12	18,000.00	0.00%	0.00
120207	Interest - Vincent Street Streetscape - Loan 121	0.00	0.00	0.00	0.00%	0.00
120222	(Profit)/Loss on Disposal of Assets - Transport	0.00	0.00	0.00	0.00%	0.00
120233	Depreciation - Transport	1,259,237.00	629,671.46	1,259,237.00	0.00%	0.00
120244	Admin Allocation - Transport	152,919.00	62,841.77	152,285.00	(0.41%)	(634.00)
120299	Loss on Revaluation of Non-Current Assets (Non-Cash)	0.00	0.00	0.00	0.00%	0.00
Sub Total	Streets, Roads, Bridges & Depot Mtnce Expense	2,453,744.00	1,292,786.40	2,500,676.00		
120250	Grant - MRWA - Direct Grant	(124,010.00)	(124,010.00)	(124,010.00)	0.00%	0.00
120251	Grant - MRWA - RRG	(357,503.00)	(143,001.00)	(357,503.00)	0.00%	0.00
120252	Grant - MRWA - Blackspot	0.00	0.00	0.00	0.00%	0.00
120253	Grant - Roads to Recovery	(303,652.00)	(251,300.00)	(303,652.00)	0.00%	0.00
120254	LGGC Grant - Roads	(215,817.00)	(121,717.00)	(243,434.00)	12.80%	(27,617.00)
120255	Grant - LGGC Special - Bridges	(220,965.00)	(73,655.00)	(220,965.00)	0.00%	0.00
120256	Reimbursements and Charges - Transport	(2,684,783.00)	(581,109.00)	(2,884,783.00)	7.45%	(200,000.00)
120257	WANDRRA - Natural Disaster Recovery Funding	0.00	0.00	0.00	0.00%	0.00
Sub Total	Streets, Roads, Bridges & Depot Mtnce Income	(3,906,730.00)	(1,294,792.00)	(4,134,347.00)		
	Traffic Control					
120500	Salaries, Wages and Super - Vehicle Licensing	50,572.00	28,445.45	50,572.00	0.00%	0.00
120501	Other Expenses - Vehicle Licensing	1,000.00	914.59	1,000.00	0.00%	0.00
120544	Admin Allocation - Vehicle Licensing	0.00	0.00	0.00	0.00%	0.00
Sub Total	Traffic Control Expense	51,572.00	29,360.04	51,572.00		
120550	Commissions - Vehicle Licensing	(35,000.00)	(18,808.09)	(35,000.00)	0.00%	0.00
Sub Total	Traffic Control Income	(35,000.00)	(18,808.09)	(35,000.00)		
	Aerodromes					
120600	Aerodrome - Maintenance	13,871.00	8,514.95	13,871.00	0.00%	0.00
Sub Total	Aerodromes Expense	13,871.00	8,514.95	13,871.00		
120650	Charges - Aerodrome	(8,500.00)	(112,192.39)	(8,500.00)	0.00%	0.00
Sub Total	Aerodromes Income	(8,500.00)	(112,192.39)	(8,500.00)		
TOTAL	PROGRAM 12	(1,431,043.00)	(95,131.09)	(1,611,728.00)		

Anticipated increase in POC allocations \$10,000, labour/plant expenses associated with Dale Bin Nth Rd works postponed \$47,566 and labour/plant in kind allocated to Vincent St Project (\$10,000).

Increase in Local Road funding.

Vincent St Streetscape RAC Funding. Consider transferring to Reserves to fund Civic Centre/Town Square development.

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PROGRAM 13 ECONOMIC SERVICES						
Rural Services						
130100	Noxious Weed and Vermin Control	21,146.00	852.19	21,146.00	0.00%	0.00
130144	Admin Allocation - Rural Services	0.00	0.00	0.00	0.00%	0.00
Sub Total	Rural Services Expense	21,146.00	852.19	21,146.00		
Nil						
Sub Total	Rural Services Income	0.00	0.00	0.00		
Tourism & Area Promotion						
130200	Tourism and Area Promotion Initiatives	76,845.00	26,628.98	76,845.00	0.00%	0.00
130201	Caravan Park & Onsite Cabin - Maintenance	102,508.00	42,851.08	93,508.00	(8.78%)	(9,000.00)
130202	Interest - Caravan Park Upgrade - Ln 116	0.00	0.00	0.00	0.00%	0.00
130203	Aeronautical Museum - Maintenance	0.00	0.00	0.00	0.00%	0.00
130204	Dead Finish Museum - Maintenance	8,815.00	7,410.93	8,815.00	0.00%	0.00
130205	Avondale - Maintenance	38,200.00	8,410.31	38,200.00	0.00%	0.00
130206	Salaries, Wages and Super - Area Promotion	28,630.00	12,711.83	28,630.00	0.00%	0.00
130233	Depreciation - Area Promotion	22,641.00	18,716.53	22,641.00	0.00%	0.00
130244	Admin Allocation - Area Promotion	69,016.00	26,970.94	68,730.00	(0.41%)	(286.00)
Sub Total	Tourism & Area Promotion Expense	346,655.00	143,700.60	337,369.00		
130250	Charges - Caravan Park	(40,000.00)	(38,136.17)	(50,000.00)	25.00%	(10,000.00)
130251	Reimbursements and Charges	(23,000.00)	(20,089.02)	(23,000.00)	0.00%	0.00
130252	Charges - Onsite Cabins	(62,850.00)	(45,554.60)	(80,000.00)	27.29%	(17,150.00)
Sub Total	Tourism & Area Promotion Income	(125,850.00)	(103,779.79)	(153,000.00)		
Building Control						
130300	Other Expenses - Building Control	400.00	0.00	400.00	0.00%	0.00
130301	Building Surveyor - Contract/Salary	17,160.00	7,342.50	17,160.00	0.00%	0.00
130344	Admin Allocation - Building Control	33,832.00	15,086.38	33,691.00	(0.42%)	(141.00)
Sub Total	Building Control Expense	51,392.00	22,428.88	51,251.00		
130350	Building Fees - Building Permits	(6,000.00)	(4,967.65)	(6,000.00)	0.00%	0.00
130351	Building Fees - Occupancy	0.00	0.00	0.00	0.00%	0.00
130352	Building Fees -Septic Tanks	(1,500.00)	(924.00)	(1,500.00)	0.00%	0.00
130353	Commission - BCITF/BSL	(300.00)	(144.50)	(300.00)	0.00%	0.00
130354	Reimbursements and Charges	(100.00)	0.00	(100.00)	0.00%	0.00
Sub Total	Building Control Income	(7,900.00)	(6,036.15)	(7,900.00)		
Economic Development						
130400	Economic Development Initiatives	0.00	0.00	0.00	0.00%	0.00
130422	(Profit)/Loss on Disposal of Assets - Economic Development	0.00	0.00	0.00	0.00%	0.00
130444	Admin Allocation - Economic Development	27,065.00	12,047.25	26,953.00	(0.41%)	(112.00)
Sub Total	Economic Development Expense	27,065.00	12,047.25	26,953.00		
130450	Contributions - Business Community	0.00	0.00	0.00	0.00%	0.00
Sub Total	Economic Development Income	0.00	0.00	0.00		

Cabin Laundry expenses expected to be lower than anticipated.

Caravan Park income anticipated to be higher than budgeted.

Caravan Park Cabins income anticipated to be higher than budgeted.

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Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
Public Standpipes						
130500	Public Standpipes - Maintenance	41,434.00	9,955.22	41,434.00	0.00%	0.00
130533	Depreciation - Public Standpipes	2,500.00	1,260.22	2,500.00	0.00%	0.00
130544	Admin Allocation - Public Standpipes	25,543.00	11,396.17	25,437.00	(0.41%)	(106.00)
Sub Total	Public Standpipes Expense	69,477.00	22,611.61	69,371.00		
130550	Charges - Public Standpipes	(33,594.00)	(6,721.53)	(33,594.00)	0.00%	0.00
Sub Total	Public Standpipes Income	(33,594.00)	(6,721.53)	(33,594.00)		
Other Economic Services						
130600	Beverley Blarney Production Expenses	22,500.00	10,926.18	22,500.00	0.00%	0.00
130644	Admin Allocation - Other Economic Services	55,653.00	24,800.23	55,422.00	(0.42%)	(231.00)
Sub Total	Other Economic Services Expense	78,153.00	35,726.41	77,922.00		
130650	Advertising Sales - Beverley Blarney	(30,000.00)	(15,165.44)	(30,000.00)	0.00%	0.00
Sub Total	Other Economic Services Income	(30,000.00)	(15,165.44)	(30,000.00)		
TOTAL	PROGRAM 13	396,544.00	105,664.03	359,518.00		

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Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
PROGRAM 14	OTHER PROPERTY AND SERVICES					
Private Works						
140150	Profit on Private Works	(2,390.00)	225.27	(2,390.00)	0.00%	0.00
Sub Total	Private Works	(2,390.00)	225.27	(2,390.00)		
Public Works Overheads						
140200	Superannuation - Works	108,231.00	43,052.76	108,231.00	0.00%	0.00
140201	Leave Expense - Works	211,505.00	50,352.60	211,505.00	0.00%	0.00
140202	Service Pay and Industry Allowance	45,759.00	19,358.64	45,759.00	0.00%	0.00
140203	Insurance - Works	47,955.00	47,954.60	47,954.60	(0.00%)	(0.40)
140204	MOW and Other Salaries	80,512.00	46,380.93	80,512.00	0.00%	0.00
140205	Staff Training - Works	17,000.00	3,609.81	17,000.00	0.00%	0.00
140206	Protective Clothing	13,059.00	762.56	13,059.00	0.00%	0.00
140207	Occupational Health and Safety	17,564.00	3,694.31	17,564.00	0.00%	0.00
140208	Fringe Benefits Tax - Works	0.00	0.00	0.00	0.00%	0.00
140209	Other Expenses - Works	1,500.00	3,499.51	1,500.00	0.00%	0.00
140210	Minor Plant Costs	15,000.00	490.00	15,000.00	0.00%	0.00
140244	Admin Allocation - Works	85,425.00	49,383.44	85,071.00	(0.41%)	(354.00)
140255	Public Works Overheads Allocated to Works	(643,510.00)	(317,513.06)	(643,155.60)	(0.06%)	354.40
Sub Total	Public Works Overheads	0.00	(48,973.90)	0.00		
Plant Operation Costs						
140300	Insurance - Plant	15,500.00	15,500.04	15,500.04	0.00%	0.04
140301	Fuel and Oils	170,000.00	78,639.83	170,000.00	0.00%	0.00
140302	Tyres and Tubes	20,000.00	19,546.74	30,000.00	50.00%	10,000.00
140303	Parts and Repairs	94,000.00	42,972.20	94,000.00	0.00%	0.00
140304	Internal Repair Wages	93,150.00	50,785.38	93,150.00	0.00%	0.00
140305	Licences - Plant	9,991.00	1,056.33	9,991.00	0.00%	0.00
140322	(Profit)/Loss on Disposal of Assets - POC	(46,600.00)	(59,016.10)	(14,782.00)	(68.28%)	31,818.00
140333	Depreciation - Plant	248,734.00	109,331.21	248,734.00	0.00%	0.00
140344	Admin Allocation - POC	21,145.00	9,442.56	21,057.00	(0.42%)	(88.00)
140355	Plant Operation Costs Allocated to Works	(625,920.00)	(351,597.34)	(667,650.04)	6.67%	(41,730.04)
Sub Total	Plant Operation Costs	0.00	(83,339.15)	0.00		
Stock Fuels & Oils						
140400	Purchase of Stock Materials	0.00	0.00	0.00	0.00%	0.00
140401	Stock Allocated to Works and Plant	0.00	0.00	0.00	0.00%	0.00
140402	Fuel Rebate Calculation - Consultant	2,500.00	1,701.80	3,403.60	36.14%	903.60
Sub Total	Stock Fuels & Oils Expense	2,500.00	1,701.80	3,403.60		
140450	Fuel Rebate	(25,000.00)	(17,282.00)	(34,564.00)	38.26%	(9,564.00)
140451	Sale of Stock	0.00	0.00	0.00	0.00%	0.00
Sub Total	Stock Fuels & Oils Income	(25,000.00)	(17,282.00)	(34,564.00)		

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Account Number	Account Description	Budget	YTD Actual	Forecast	Variance	Variance
Job Number	Job Description	2021/22	2021/22	2021/22	%	\$
Salaries & Wages						
140600	Gross Salaries and Wages	2,117,283.00	957,436.80	2,117,283.00	0.00%	0.00
140601	Less Salaries and Wages Allocated	(2,117,283.00)	(957,436.80)	(2,117,283.00)	0.00%	0.00
Sub Total	Salaries & Wages	0.00	0.00	0.00		
Unclassified						
140701	Community Bus - Maintenance	5,840.00	2,749.51	5,840.00	0.00%	0.00
140702	Other Expense - Unclassified	100.00	(14.89)	100.00	0.00%	0.00
140703	Unallocated Wages	0.00	0.00	0.00	0.00%	0.00
140704	Workers Compensation Expense	9,000.00	612.63	9,000.00	0.00%	0.00
Sub Total	Unclassified Expense	14,940.00	3,347.25	14,940.00		
140750	Charges - Community Bus	(7,000.00)	(4,245.20)	(7,000.00)	0.00%	0.00
140751	Reimbursement and Charges - Unclassified	(11,000.00)	(867.83)	(11,000.00)	0.00%	0.00
140752	Sale of Scrap	(100.00)	(2,637.28)	(2,637.28)	2537.28%	(2,537.28)
140753	Payroll Deductions	0.00	0.00	0.00	0.00%	0.00
Sub Total	Unclassified Income	(18,100.00)	(7,750.31)	(20,637.28)		
TOTAL	PROGRAM 14	(28,050.00)	(152,071.04)	(39,247.68)		
TOTAL	OPERATING	(1,623,267.00)	(2,123,196.30)	(1,924,418.25)		

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Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$	
CAPITAL EXPENDITURE							
Land and Buildings							
LAND							
0	Nil	0.00	0.00	0.00	0.00%	0.00	
NON SPECIALISED BUILDINGS							
LBN2101	Hunt Road Village - Unit Refurbishment	0.00	5,313.84	10,000.00	0.00%	10,000.00	Carry over 20/21 works.
LBN2104	6 Barnsley Street - Bathroom Refurbishment	15,000.00	15,078.87	15,078.87	0.53%	78.87	
LBN2201	Hunt Road Village - Unit Refurbishment	20,000.00	0.00	20,000.00	0.00%	0.00	Additional Unit refurb.
SPECIALISED BUILDINGS							
LBS2001	Youth Activity Area	0.00	15,437.69	15,437.69	0.00%	15,437.69	
LBS2101	Caravan Park - Onsite Accommodation Units	200,000.00	117,529.50	200,000.00	0.00%	0.00	
LBS2103	Recreation Ground - Play Area Extension	40,000.00	29,921.22	29,921.22	(25.20%)	(10,078.78)	
LBS2107	Town Hall - Floor Replacement	12,438.00	9,767.28	9,767.28	(21.47%)	(2,670.72)	
LBS2201	Caravan Park - Onsite Accommodation Carports & Concrete	42,455.00	46,243.79	46,243.79	8.92%	3,788.79	
Sub Total	Land and Buildings	329,893.00	239,292.19	346,448.85			
Plant and Equipment							
VP2102	Mechanics Ute BE024	50,480.00	46,130.05	46,130.05	(8.62%)	(4,349.95)	
VP2105	Grader BE001	456,500.00	415,000.00	415,000.00	(9.09%)	(41,500.00)	
VP2201	CEO Vehicle BE1	60,000.00	0.00	60,000.00	0.00%	0.00	
VP2202	DCEO Vehicle BEV0	50,000.00	47,001.82	47,001.82	(6.00%)	(2,998.18)	
VP2203	Doc Vehicle BE464	32,000.00	0.00	32,000.00	0.00%	0.00	
VP2204	Maintenance Truck BE028	108,000.00	0.00	84,408.00	(21.84%)	(23,592.00)	
VP2205	Rubber Tyred Roller BE026	190,000.00	0.00	147,680.00	(22.27%)	(42,320.00)	
Sub Total	Plant and Equipment	946,980.00	508,131.87	832,219.87			
Furniture and Equipment							
0	Nil	0.00	0.00	0.00	0.00%	0.00	
Sub Total	Plant and Equipment	0.00	0.00	0.00			
Infrastructure - Roads							
RRG2201	Westdale Road - Reconstruct, Widen & Seal (SLK 33.18 to 36.65)	250,589.00	9,295.44	250,589.00	0.00%	0.00	
RRG2202	Mawson Road - Reconstruct, Widen & Seal (SLK 8.18 to 12.20)	285,665.00	278,677.50	285,665.00	0.00%	0.00	
SIP2101	Vincent Street Streetscape Project-Roadworks, Drainage & Footpaths	2,857,602.00	503,817.03	2,857,602.00	0.00%	0.00	
SIP2102	Vincent Street Streetscape Project-Street Furniture, Reticulation & Landscaping	525,141.00	80,955.32	517,141.00	(1.52%)	(8,000.00)	Savings on Shire Supplied items.
SIP2103	Vincent Street Streetscape Project-Street Lighting, Uplights & Switchboard Upg	220,000.00	78,342.39	170,000.00	(22.73%)	(50,000.00)	Savings on no Switchboard upgrade requirements.
SIP2105	Vincent Street Streetscape Project-Design & Project Management	45,000.00	25,608.67	70,000.00	55.56%	25,000.00	Additional design expenses.
SIP2106	Vincent Street Streetscape Project-Shire In Kind	0.00	4,807.42	10,000.00	0.00%	10,000.00	Shire Internal Labour and Plant from Road Mtce.
MUN2102	Bremner Road - Reconstruct, Widen and Seal (SLK 1.98-3.00)	102,134.00	0.00	102,134.00	0.00%	0.00	
MUN2103	Yenyening Lakes Road - Gravel Sheet (SLK 6.40 - 8.88)	101,362.00	0.00	101,362.00	0.00%	0.00	
MUN2109	Taylor Street (Industrial Park) - Construction	181,666.00	42,475.89	181,666.00	0.00%	0.00	
MUN2201	Morbinning Road - Reconstruct, Widen and Seal (SLK 9.24-11.50)	222,105.00	0.00	222,105.00	0.00%	0.00	
MUN2202	Morbinning Road - Reconstruct Shoulders to 7 m (SLK 11.50 to 13.50)	109,963.00	0.00	109,963.00	0.00%	0.00	
MUN2203	Rifle Range Road - Install Culvert and Gravel Sheet (SLK 2.10 to 2.60)	28,324.00	0.00	28,324.00	0.00%	0.00	
MUN2204	Bally Bally Road - Seal (SLK 0.00 - 0.50)	13,588.00	0.00	13,588.00	0.00%	0.00	
MUN2205	Council Rd and Caravan Park / Cabins Road - Hotmix	117,233.00	20,415.34	117,233.00	0.00%	0.00	
MUN2206	Dale Bin North Road - Gravel Sheet (SLK 0.00 - 1.80)	65,710.00	0.00	0.00	(100.00%)	(65,710.00)	Job carry over - Reallocate Labour/Plant to Maintenance.
MUN2207	Buckingham Road - Gravel Sheet (SLK 0.00 to 1.20)	37,795.00	27,227.36	37,795.00	0.00%	0.00	
MUN2208	Top Beverley Road - 2nd Seal (SLK 6.20 to 8.02)	65,000.00	6,571.26	65,000.00	0.00%	0.00	
MUN2209	Bethany Road - 2nd Seal (SLK 0.00 to 1.50)	43,850.00	6,460.00	43,850.00	0.00%	0.00	
MUN2210	Edison Mill Road - 2nd Seal (SLK 12.61 to 13.55)	36,600.00	0.00	36,600.00	0.00%	0.00	
Sub Total	Infrastructure - Roads	5,309,327.00	1,084,653.62	5,220,617.00			

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Account Number Job Number	Account Description Job Description	Budget 2021/22	YTD Actual 2021/22	Forecast 2021/22	Variance %	Variance \$
Infrastructure - Bridges						
BC2201	Bridge 3203 - Kokeby East Road	220,965.00	0.00	220,965.00	0.00%	0.00
Sub Total	Infrastructure - Bridges	220,965.00	0.00	220,965.00		
Infrastructure - Footpaths						
SIP2104	Vincent Street Streetscape Project-Underground Power	1,247,225.00	1,133,841.46	1,133,841.46	(9.09%)	(113,383.54)
FC2201	Vincent Street Heritage Trail - Trail Head and Markers	14,076.00	0.00	14,076.00	0.00%	0.00
Sub Total	Infrastructure - Footpaths	1,261,301.00	1,133,841.46	1,147,917.46		
Infrastructure - Drainage						
DC2201	Forrest Street Drain (Vacant Block behind Freemasons Tavern)	10,505.00	0.00	10,505.00	0.00%	0.00
Sub Total	Infrastructure - Drainage	10,505.00	0.00	10,505.00		
Loan Liability - Principal Repayments						
			22,753.12		0.00%	0.00
Loan 117 - Bowling Greens (SSL)		9,046.00		9,046.00		
Loan 118 - Recreation Centre		47,103.00		47,103.00		
Loan 120 - Cornerstone Project		45,904.00		45,904.00		
Loan 121 - Vincent Street Streetscape		0.00		0.00		
Sub Total	Loan Liability - Principal Repayments	102,053.00	22,753.12	102,053.00		
TOTAL	CAPITAL EXPENDITURE	8,181,024.00	2,988,672.26	7,880,726.18		
CAPITAL INCOME						
Self Supporting Loan - Principal Income		(14,285.00)	(9,045.38)	(14,285.00)	0.00%	0.00
Proceeds from Sale of Assets		(359,000.00)	(228,181.81)	(559,726.81)	55.91%	(200,726.81)
New Loan Raised - Principal Income		(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	0.00%	0.00
TOTAL	CAPITAL INCOME	(1,373,285.00)	(1,237,227.19)	(1,574,011.81)		

Undergrounding of power completed within WP estimate, no contingency required.

50 Dawson St Sale \$228,000 (net)

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TRANSFER TO RESERVES			1,426.99		0.00%	0.00
	Annual Leave Reserve	140.00		140.00		
	Avon River Development Reserve	26.00		26.00		
	Building Reserve	290.00		228,290.00		50 Dawson St Sale Proceeds \$228,000
	Community Bus Reserve	1,198.00		1,198.00		
	Cropping Committee Reserve	24,851.00		24,851.00		
	Emergency Services Reserve	29.00		29.00		
	LSL and Gratuity Reserve	0.00		0.00		
	Office Equipment Reserve	20,000.00		20,000.00		
	Plant Replacement Reserve	50,419.00		50,419.00		
	Recreation Ground Reserve	5,578.00		5,578.00		
	Infrastructure Reserve	551.00		551.00		
	Airfield Emergency Lighting Reserve	40.00		40.00		
	Senior's Housing Reserve	19,129.00		19,129.00		
	Mainstreet Redevelopment Reserve	307.00		307.00		
	Avondale Machinery Museum Reserve	60.00		60.00		
TOTAL	TRANSFER TO RESERVES	122,618.00	1,426.99	350,618.00		
TRANSFER (FROM) RESERVES			(247,500.00)		0.00%	0.00
	Annual Leave Reserve	0.00		0.00		
	Avon River Development Reserve	(20,115.00)		(20,115.00)		
	Building Reserve	(224,000.00)		(224,000.00)		
	Community Bus Reserve	0.00		0.00		
	Cropping Committee Reserve	(44,000.00)		(24,000.00)		150 Year Celebration Contribution not required this FY.
	Emergency Services Reserve	0.00		0.00		
	LSL and Gratuity Reserve	0.00		0.00		
	Office Equipment Reserve	0.00		0.00		
	Plant Replacement Reserve	(247,500.00)		(225,000.00)		Grader changeover lower than anticipated.
	Recreation Ground Reserve	0.00		0.00		
	Infrastructure Reserve	(385,000.00)		(385,000.00)		
	Airfield Emergency Lighting Reserve	0.00		0.00		
	Senior's Housing Reserve	(20,000.00)		(30,000.00)		Carry over 20/21 works transfer (\$10,000).
	Mainstreet Redevelopment Reserve	(307,709.00)		(307,709.00)		
	Avondale Machinery Museum Reserve	(35,000.00)		(35,000.00)		
TOTAL	TRANSFER (FROM) RESERVES	(1,283,324.00)	(247,500.00)	(1,250,824.00)		
ADJUSTMENTS						
	Depreciation Written Back	(2,405,056.00)	(1,192,875.52)	(2,405,056.00)	0.00%	0.00
	Movement in Leave Reserve Cash Balances	0.00	(70.42)	0.00	0.00%	0.00
	Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Investments	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00%	0.00
	Profit/(Loss) on Asset Disposal Written Back	35,100.00	71,939.43	30,205.33	(13.94%)	(4,894.67)
	Loss on Revaluation of Non-Current Assets	0.00	0.00	0.00	0.00%	0.00
	Rounding	0.00	0.00	0.00	0.00%	0.00
TOTAL	ADJUSTMENTS	(2,369,956.00)	(1,121,006.51)	(2,374,850.67)		
(SURPLUS)/DEFICIT						
	Carried Forward (Surplus)/Deficit	(1,653,810.00)	(1,653,809.54)	(1,653,809.54)	(0.00%)	0.46
TOTAL	(SURPLUS)/DEFICIT	(1,653,810.00)	(1,653,809.54)	(1,653,809.54)		
BALANCE		0.00	(3,392,640.29)	(546,570.09)		