



SHIRE OF BEVERLEY NOTICE OF MEETING

Dear Councillor,

Notice is hereby given that the next Ordinary Meeting of Council will be held in the Council Chambers, 136 Vincent Street Beverley, on Tuesday 25 May 2021.

Due to COVID-19 guidelines the number of visitors may be restricted. It is preferred that you email any questions (up to 3) for Council to execassist@beverley.wa.gov.au by 12 noon, 25 May 2021. Answers to your questions will be emailed back to you within 48 hours of the meeting. If still prefer to attend in person, please arrive at 2.50pm to register.

Program

3.00pm – 5.00pm Ordinary Meeting

A handwritten signature in black ink, appearing to read "S. Gollan", written over a horizontal line.

Stephen Gollan
Chief Executive Officer

21 May 2021

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Beverley warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Beverley for any act, omission or statement or intimation occurring during a Council meeting.



25 May 2021

ORDINARY MEETING

AGENDA

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1. OPENING

The Chairperson to declare the meeting open.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members Present

Cr DW Davis Shire President
Cr CJ Pepper Deputy President
Cr P Gogol
Cr CJ Lawlor
Cr SW Martin
Cr TF McLaughlin
Cr TWT Seed
Cr DC White

2.2 Staff In Attendance

Mr SP Gollan Chief Executive Officer
Mr SK Marshall Deputy Chief Executive Officer
Mr SP Vincent Manager of Works
Mr BS de Beer Manager of Planning and Development Services
Mrs A Lewis Executive Assistant

2.3 Observers And Visitors

2.4 Apologies and Approved Leave of Absence

2.5 Applications for Leave of Absence

3. DECLARATIONS OF INTEREST

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Mr John Alexander in relation to April 2021 Agenda Item 12.5 (responses provided after consideration of Item 12.5).

1. When will the Council provide surety to the volunteers that the Insurance issues have been costed and will be rectified? On the 31st August 2020 the Volunteers forwarded a possible rectification plan to the Shire Project Officer.

Response: Rectification Plan/email was received by Shire Staff however on direction from Council it was proposed that Staff engage in a consultant to carry out a report on the viability of the Museum at its current location including options of possible re-location. This took into consideration the current insurance issues.

Council were at the time of receiving the plan reluctant to spend money on a building that isn't a Shire asset.

2. When will the Council start assisting the volunteers to categorise the collection and start recording the history behind these items for future generations to enjoy? Over 10 years since acquisition of collection.

Response: With the employment of a Warden/Place Manager this can be addressed as a task to be completed. Shire staff currently do not have the time or capacity to complete such a project.

3. Why is one of the Shires largest assets (The Community owned Agricultural Collection) recognised only as a financial liability, (and left only to volunteers to run) instead of a potential Tourism attraction to benefit the businesses of our community? Look forward people 2029 is the 200th anniversary of our State, do you want Beverley to be reduced to just a 'pit stop' or a reason for travellers to stay? You (the Councillors) control the future of our town.

Response: The Shire of Beverley only deems the collection as a liability as it costs Council money with little to no return. There is potential for a greater Tourism approach at Avondale, this is something that will need to be worked on with the National Trust to re-activate the space as a whole. Discussions have already commenced with the National Trust with regards to the potential of re-activating Avondale.

Mr John Hawke in relation to April 2021 Agenda Item 12.5 (responses provided after consideration of Item 12.5).

1. Is the council interested in funding, either a part time or full time, a coordinator to promote Avondale Museum as a tourism destination in the Shire?

Response: Council through its budgeting process will make an allocation of \$35k for a trial period of 2 years towards the employment of a place manager/ warden for Avondale this will include the management of the Machinery Museum. This trial period will help Council gage the viability of the Museum at Avondale and will allow time to develop plans for a possible relocation.

2. The doors to the Avondale Museum have been shut to the public since February 2020, by order of the Shire CEO. Despite requests to rectify the safety issues, no action has been taken to by the Shire, therefore the doors cannot be reopened. The volunteer's themselves have rectified many of the issues but need shire assistance to complete the rest. Will the shire assist the volunteers in completing the safety audit?

Response: Council have arranged for a site visit to take place before the next Council meeting to discuss the insurance issues and the viability of fixing these issues.

5. PUBLIC QUESTION TIME

6. CONDOLENCES

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

FOGLIANI

Irene

15 May 2021

7. CONFIRMATION OF MINUTES

7.1 Minutes Of The Ordinary Council Meeting Held 27 April 2021

OFFICER'S RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held Tuesday 27 April 2021 be confirmed.

7.2 Minutes Of The Audit Committee Meeting Held 18 May 2021

OFFICER'S RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held Tuesday 18 May 2021 be received.

Please refer to Agenda Items 11.4 and 12.4

Attachment 7.2



18 MAY 2021

AUDIT & RISK COMMITTEE

MINUTES

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

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Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

1. OPENING

The Chairperson declared the meeting open at 10:31 am, in Council Chambers.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members Present

Cr DC White	Chairperson
Cr DW Davis	Shire President
Cr CJ Pepper	Deputy President
Cr P Gogol	
Cr CJ Lawlor	
Cr SW Martin	
Cr TF McLaughlin	
Cr TWT Seed	

2.2 Staff In Attendance

Mr SP Gollan	Chief Executive Officer
Mrs A Lewis	Executive Assistant

2.3 Observers And Visitors

Nil

2.4 Apologies and Approved Leave of Absence

Mr SK Marshall	Deputy Chief Executive Officer
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3. DECLARATIONS OF INTEREST

Nil

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

4. CONFIRMATION OF MINUTES

4.1 Minutes Audit and Risk Committee Meeting 27 April 2021

OFFICER'S RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held 27 April 2021 be confirmed.

COMMITTEE'S RESOLUTION

MAA1/0521

Moved Cr Martin

Seconded Cr Gogol

That the Minutes of the Audit and Risk Committee Meeting held 27 April 2021 be confirmed.

CARRIED 8/0

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

5. OFFICER REPORTS

5.1 Draft 2019/20 Annual Report

SUBMISSION TO: Audit & Risk Committee 18 May 2021
REPORT DATE: 12 May 2021
APPLICANT: N/A
FILE REFERENCE: ADM 0199
AUTHOR: S.P. Gollan, Chief Executive Officer
ATTACHMENTS: Draft 2019/20 Annual Report (under separate cover)

SUMMARY

The Audit and Risk Committee to consider recommending to Council that the 2019/20 Annual Report be approved.

BACKGROUND

The 2019/20 Annual Report has been produced in-house by Shire Staff and was audited by AMD Chartered Accountants and the Office of the Auditor General throughout 2020-21. The Financial Report was received by Council at its Ordinary Council Meeting 27 April 2021. The final sign off was received by the OAG on Friday 7 May 2021.

COMMENT

The 2019/20 Annual Report is attached for the Committees consideration.

The 2019/20 Annual Report document has been designed and formatted by Workhouse Advertising.

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 —

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

- (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

Nil

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee recommend to Council that

1. the 2019/20 Annual Report be approved;
2. a minimum of 14 days public notice of the availability of the 2019/20 Annual Report be given; and
3. the 2019/20 Annual Report be forwarded to the Department of Local Government.

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

COMMITTEE'S RESOLUTION

MAA2/0521

Moved Cr Pepper

Seconded Cr Gogol

That the Audit and Risk Committee recommend to Council that

- 1. the 2019/20 Annual Report be approved;**
- 2. a minimum of 14 days public notice of the availability of the 2019/20 Annual Report be given; and**
- 3. the 2019/20 Annual Report be forwarded to the Department of Local Government.**

CARRIED 8/0

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

5.2 Annual Electors Meeting

SUBMISSION TO: Audit & Risk Committee 18 May 2021
REPORT DATE: 12 May 2021
APPLICANT: N/A
FILE REFERENCE: ADM 0047
AUTHOR: S.P. Gollan, Chief Executive Officer
ATTACHMENTS: Nil

SUMMARY

The Audit and Risk Committee to consider recommending to Council 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.

The last Annual Electors Meeting was held in the evening of Monday 25 November 2019 commencing at 6pm at the Cornerstone Building.

Should the Annual report be received at the Council meeting on Tuesday 25 May 2021, the last date on which the Annual Electors Meeting can be held is Monday 19 July 2021.

As staff are already preparing for the next interim audit and the new budget, it is essential to complete the 2019-20 requirements as soon as possible. Due to the 14 day advertising requirement of the availability of the 2019/20 Annual Report, Monday 14 June 2021 would seem to be appropriate. The meeting would be advertised in the Beverley Bulletin, the Shire Facebook page and the Shire of Beverley website. It is unknown if it's possible to advertise in the Blarney as the closure date is 22 May.

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

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Audit & Risk Committee Meeting Minutes
18 May 2021

STRATEGIC IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee recommend to Council that the Annual Electors Meeting be held on Monday 14 June 2021 commencing at 6pm.

COMMITTEE'S RESOLUTION

MAA3/0521

Moved Cr Martin

Seconded Cr Pepper

That the Audit and Risk Committee recommend to Council that the Annual Electors Meeting be held on Monday 14 June 2021 commencing at 6pm.

CARRIED 8/0

Attachment 7.2

Audit & Risk Committee Meeting Minutes
18 May 2021

6. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

7. CLOSURE

The Chairman closed the meeting at 10:34am.

I hereby certify these Minutes as being confirmed in accordance with Section 5.22 of the Local Government Act 1995.

PRESIDING MEMBER:

DATE:

8. TECHNICAL SERVICES

Nil

9. PLANNING SERVICES

Nil

10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Monthly Financial Report

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	17 May 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:	April 2021 Financial Reports

SUMMARY

Council to consider accepting the financial reports for the period ending 30 April 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 2020 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 30 April 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 2020/21 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 February 2021 be accepted and material variances be noted.

SHIRE OF BEVERLEY STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDING 30 April 2021					
Description	Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Notes To Material Variances
Operating Revenue					
General Purpose Funding	3,260,334.00	3,146,992.00	3,153,267.98	6,275.98	
Governance	1,100.00	1,000.00	17,039.36	16,039.36	LSL contributions from Shire of Pingelly and Bruce Rock \$13,897 unbudgeted
Law, Order & Public Safety	299,857.00	240,117.00	248,824.92	8,707.92	
Health	300.00	160.00	1,746.14	1,586.14	
Education & Welfare	0.00	0.00	0.00	0.00	
Housing	137,492.00	117,448.00	110,492.02	(6,955.98)	
Community Amenities	206,278.00	205,208.00	217,742.58	12,534.58	Grave digging \$9,386 and Planning fees \$1,603 greater than anticipated YTD.
Recreation & Culture	895,083.00	887,241.00	1,270,794.36	383,553.36	Drought Communities Program funding for YAA \$420,000 received. LRCI Round 1 funding (\$50,000) to be carried over to 2021/22 following final projects acquittal. Recreation Ground Hire Fees \$6,136 and Cropping Lease income \$8,524 greater than anticipated YTD.
Transport	2,559,656.00	929,430.00	930,369.39	939.39	
Economic Activities	119,676.00	101,930.00	585,791.45	483,861.45	Drought Communities Program funding for Onsite Accommodation \$480,000
Other Property & Services	43,100.00	36,800.00	44,647.76	7,847.76	
Total Operating Revenue	7,522,876.00	5,666,326.00	6,580,715.96	914,389.96	
Operating Expenditure					
General Purpose Funding	(173,512.00)	(133,170.00)	(131,677.18)	1,492.82	
Governance	(254,954.00)	(199,427.00)	(193,477.23)	5,949.77	
Law, Order & Public Safety	(417,800.00)	(301,370.00)	(293,723.10)	7,646.90	
Health	(171,727.00)	(136,068.00)	(123,523.39)	12,544.61	Mosquito control (\$2,237) greater than anticipated YTD. Medical Practice \$3,866 and Doctors Residence \$7,168 maintenance expenditure lower than anticipated YTD. Admin costs reallocated to Preventative Service \$3,873 lower than anticipated YTD.
Education & Welfare	(98,098.00)	(66,660.00)	(63,599.97)	3,060.03	
Housing	(213,750.00)	(171,964.00)	(163,527.60)	8,436.40	
Community Amenities	(669,796.00)	(556,746.00)	(562,093.42)	(5,347.42)	
Recreation & Culture	(1,512,753.00)	(1,205,575.00)	(1,180,556.91)	25,018.09	Halls \$1,880, Old Fire Station \$4,198, Cornerstone \$2,717, Swimming Pool \$1,150, Railway Station Gallery \$2,411 and Function Centre \$1,693 maintenance expenses lower than anticipated YTD. Administration expenses reallocated \$14,857 lower than anticipated YTD.
Transport	(2,563,701.00)	(1,971,502.00)	(1,960,035.21)	11,466.79	Footpath \$4,609 and Aerodrome \$1,750 lower than anticipated YTD. Administration expenses reallocated \$5,272 lower than anticipated YTD.
Economic Activities	(479,909.00)	(362,125.00)	(330,949.46)	31,175.54	Noxious weed control expenditure \$13,006 less than anticipated YTD. Administration expenses reallocated \$17,905 lower than anticipated YTD.
Other Property & Services	(15,081.00)	(8,972.00)	44,699.65	53,671.65	PWOH & POC allocation timing versus expenditure.
Total Operating Expenditure	(6,571,081.00)	(5,113,579.00)	(4,958,463.82)	155,115.18	
Net Operating	951,795.00	552,747.00	1,622,252.14	1,069,505.14	

SHIRE OF BEVERLEY STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDING 30 April 2021					
Description	Budget 2020/21	YTD Budget 2020/21	YTD Actual 2020/21	YTD Variance	Notes To Material Variances
Capital Income					
Self Supporting Loan - Principal Repayment	17,288.00	8,513.00	8,513.06	0.06	
Proceeds from Sale of Assets	267,364.00	67,364.00	64,545.46	(2,818.54)	
New Loan Raised	2,000,000.00	0.00	0.00	0.00	
Total Capital Income	2,284,652.00	75,877.00	73,058.52	(2,818.48)	
Capital Expenditure					
Land and Buildings	(2,061,000.00)	(1,653,000.00)	(1,585,741.70)	67,258.30	Residential Solar Power installation \$22,068 less than anticipated due to a revision of project scope (no battery system installed on advice from Electrician), Youth Activity Area \$8,895, Old Court House Roof Replacement \$34,435, Platform Theatre Green Room painting \$4,218 and artificial turf replacement \$1,353 less than anticipated.
Plant and Equipment	(802,475.00)	(156,475.00)	(150,004.98)	6,470.02	
Office Furniture and Equipment	(15,000.00)	(15,000.00)	(13,143.68)	1,856.32	
Road Construction	(4,669,434.00)	(1,239,136.00)	(1,118,264.66)	120,871.34	Hill Rd Gravel Sheet \$15,571, Smith Rd Gravel Sheet \$2,574 and Dale Bin Nth Rd \$26,780 less than anticipated. Westdale Rd Reconstruction \$10,668, Yenyening Lakes Rd \$13,923, Top Beverley Rd 2nd Seal \$9,912, George St 2nd Seal \$3,842 lower than anticipated YTD. Bethany Rd (\$26,085), Edison Mill Rd (\$19,575), Top Beverley Rd Widen & Seal (\$4,169) and Anzac Ln works (\$2,484) greater than anticipated. Bremner Rd \$92,799 and Barrington Rd \$123,140 jobs to be carried over to 2021/22.
Other Infrastructure	(105,835.00)	(65,835.00)	(65,928.01)	(93.01)	
Land Under Control	0.00	0.00	0.00	0.00	
Loans - Principal Repayments	(137,937.00)	(98,517.00)	(98,516.62)	0.38	
Total Capital Expenditure	(7,791,681.00)	(3,227,963.00)	(3,031,599.65)	196,363.35	
Net Capital	(5,507,029.00)	(3,152,086.00)	(2,958,541.13)	193,544.87	
Adjustments					
Depreciation Written Back	2,313,194.00	1,944,256.00	1,956,244.51	11,988.51	Depreciation expense higher than anticipated YTD.
Movement in Leave Reserve Cash Balance	0.00	0.00	698.43	698.43	
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 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	(2,364.00)	13,636.00	17,657.19	4,021.19	
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	817,971.00	(10,632.00)	(10,631.66)	0.34	
Opening Surplus/(Deficit)	1,426,433.00	1,426,433.00	1,426,433.44	0.44	
Total Adjustments	4,555,234.00	3,373,693.00	3,390,401.91	16,708.91	
CLOSING SURPLUS/(DEFICIT)	0.00	774,354.00	2,054,112.92	1,279,758.92	

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
30 April 2021**

Description	YTD Actual 2019/20	YTD Actual 2020/21
Current Assets		
Cash at Bank	904,115.25	1,531,667.61
Cash - Unrestricted Investments	711,099.95	500,308.21
Cash - Restricted Reserves	2,582,024.26	2,592,655.92
Cash on Hand	300.00	300.00
Accounts Receivable	416,886.40	679,137.24
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	17,288.32	8,775.26
Inventory - Fuel	9,344.99	9,557.96
Total Current Assets	4,641,059.17	5,322,402.20
Current Liabilities		
Accounts Payable	(432,823.43)	(485,066.81)
Loan Liability - Current	(137,938.08)	(39,421.46)
Annual Leave Liability - Current	(198,907.44)	(198,907.44)
Long Service Leave Liability - Current	(153,203.22)	(153,203.22)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(922,872.17)	(876,598.93)
Adjustments		
Less Restricted Reserves	(2,582,024.26)	(2,592,655.92)
Less Self Supporting Loan Income	(17,288.32)	(8,775.26)
Add Leave Reserves - Cash Backed	169,620.94	170,319.37
Add Loan Principal Expense	137,938.08	39,421.46
Total Adjustments	(2,291,753.56)	(2,391,690.35)
NET CURRENT ASSETS	1,426,433.44	2,054,112.92

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 April 2021

Description	Actual 2019/20	YTD Actual 2020/21	Movement
Current Assets			
Cash and Cash Equivalents	4,197,539.46	4,624,931.74	427,392.28
Accounts Receivable	399,091.49	679,137.24	280,045.75
Contract Asset - Current	17,794.91	0.00	(17,794.91)
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	17,288.32	8,775.26	(8,513.06)
Inventory	9,344.99	9,557.96	212.97
Total Current Assets	4,641,059.17	5,322,402.20	681,343.03
Current Liabilities			
Accounts Payable	(432,823.43)	(485,066.81)	(52,243.38)
Contract Liability - Current	0.00	0.00	0.00
Loan Liability - Current	(137,938.08)	(39,421.46)	98,516.62
Lease Liability - Current	0.00	0.00	0.00
Annual Leave Liability - Current	(198,907.44)	(198,907.44)	0.00
Long Service Leave Liability - Current	(153,203.22)	(153,203.22)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(922,872.17)	(876,598.93)	46,273.24
Non-Current Assets			
Non-Current Debtors	125,188.45	125,188.45	0.00
Non-Current Investments	53,415.80	53,415.80	0.00
Land and Buildings	20,958,439.69	21,986,661.48	1,028,221.79
Plant and Equipment	2,099,798.37	1,923,228.10	(176,570.27)
Furniture and Equipment	110,244.48	110,456.16	211.68
Infrastructure	60,366,533.32	60,409,305.99	42,772.67
Self Supporting Loan - Non Current	25,253.18	25,253.18	0.00
Total Non-Current Assets	83,738,873.29	84,633,509.16	894,635.87
Non-Current Liabilities			
Loan Liability - Non Current	(1,379,225.02)	(1,379,225.02)	0.00
Lease Liability - Non Current	0.00	0.00	0.00
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(67,240.88)	(67,240.88)	0.00
Total Non Current Liabilities	(1,446,465.90)	(1,446,465.90)	0.00
Net Assets	86,010,594.39	87,632,846.53	1,622,252.14
Equity			

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 April 2021**

Description	Actual 2019/20	YTD Actual 2020/21	Movement
Accumulated Surplus	(43,427,040.81)	(45,038,661.29)	(1,611,620.48)
Reserves - Cash Backed	(2,582,024.26)	(2,592,655.92)	(10,631.66)
Reserve - Revaluations	(40,001,529.32)	(40,001,529.32)	0.00
Total Equity	(86,010,594.39)	(87,632,846.53)	(1,622,252.14)

SHIRE OF BEVERLEY OPERATING STATEMENT BY NATURE & TYPE FOR THE PERIOD ENDING 30 April 2021		
Description	Budget 2020/21	YTD Actual 2020/21
Income		
Rates	2,669,880.00	2,791,834.89
Operating Grants, Subsidies and Contributions	2,271,419.00	787,086.04
Profit On Asset Disposal	12,000.00	0.00
Service Charges	0.00	0.00
Fees & Charges	523,761.00	567,168.89
Interest Earnings	103,888.00	42,628.19
Other Revenue	60,500.00	184,120.03
Non-Operating Grants, Subsidies and Contributions	9,238,188.00	2,211,106.36
Total Income by Nature & Type	14,879,636.00	6,583,944.40
Expenditure		
Employee Costs	(2,134,739.00)	(1,644,455.44)
Materials & Contracts	(1,840,463.00)	(1,113,852.67)
Utilities	(208,638.00)	(185,232.86)
Depreciation On Non-Current Assets	(1,691,589.00)	(1,956,244.51)
Interest Expenses	(34,504.00)	(42,909.34)
Insurance Expenses	(168,227.00)	(201,256.32)
Other Expenditure	(81,975.00)	(88,034.43)
Loss On Asset Disposal	(8,000.00)	(17,657.19)
Loss on Revaluation of Non-Current Assets	0.00	0.00
Total Expenditure by Nature & Type	(6,168,135.00)	(5,249,642.76)
Allocations		
Reallocation Codes Expenditure	421,192.00	287,950.50
Reallocation Codes Income	0.00	0.00
Total Allocations	421,192.00	287,950.50
Net Operating by Nature & Type	9,132,693.00	1,622,252.14

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 April 2021**

Job #	Job Description	YTD Actual 2020/21
	Rural Road Maintenance	
RR001	Aikens Rd (RoadID: 51) (Maintenance)	7,034.66
RR002	Athol Rd (RoadID: 26) (Maintenance)	9,084.54
RR003	Avoca Rd (RoadID: 98) (Maintenance)	1,124.11
RR004	Balkuling Rd (RoadID: 32) (Maintenance)	1,652.59
RR005	Balkuling North Rd (RoadID: 177) (Maintenance)	666.07
RR006	Bally-Bally Countypeak Rd (RoadID: 25) (Maintenance)	7,909.36
RR007	Bally-Bally Rd (RoadID: 9) (Maintenance)	12,285.07
RR008	Barrington Rd (RoadID: 13) (Maintenance)	2,620.43
RR009	Batemans Rd (RoadID: 78) (Maintenance)	133.02
RR010	Batys Rd (RoadID: 60) (Maintenance)	2,649.36
RR011	Bellrock Rd (RoadID: 158) (Maintenance)	450.18
RR012	Bennetts Rd (RoadID: 91) (Maintenance)	1,303.39
RR013	Beringer Rd (RoadID: 29) (Maintenance)	12,484.30
RR014	Bethany Rd (RoadID: 148) (Maintenance)	1,619.38
RR015	Billabong Rd (RoadID: 179) (Maintenance)	0.00
RR016	Blackburn Rd (RoadID: 46) (Maintenance)	1,309.51
RR017	Bremner Rd (RoadID: 6) (Maintenance)	640.21
RR018	Buckinghams Rd (RoadID: 94) (Maintenance)	1,772.19
RR019	Bushhill Road (RoadID: 183) (Maintenance)	361.54
RR020	Butchers Rd (RoadID: 20) (Maintenance)	10,002.39
RR021	Cannon Hill Rd (RoadID: 176) (Maintenance)	915.68
RR022	Carrs Rd (RoadID: 47) (Maintenance)	3,772.84
RR023	Cattle Station Road (RoadID: 181) (Maintenance)	637.32
RR024	Caudle Rd (RoadID: 140) (Maintenance)	0.00
RR025	Chocolate Hills Rd (RoadID: 138) (Maintenance)	0.00
RR026	Clulows Rd (RoadID: 16) (Maintenance)	12,486.94
RR027	Collins Rd (RoadID: 66) (Maintenance)	3,138.46
RR028	Cookes Rd (RoadID: 61) (Maintenance)	387.55
RR029	Corberding Rd (RoadID: 43) (Maintenance)	3,489.85
RR030	County Peak Rd (RoadID: 96) (Maintenance)	947.82
RR031	Dale Kokeby Rd (RoadID: 10) (Maintenance)	7,598.92
RR032	Dalebin North Rd (RoadID: 24) (Maintenance)	9,603.49
RR033	Deep Pool Rd (RoadID: 82) (Maintenance)	1,885.42
RR034	Dobaderry Rd (RoadID: 102) (Maintenance)	17,597.98
RR035	Dongadilling Rd (RoadID: 18) (Maintenance)	13,114.81
RR036	Drapers Rd (RoadID: 79) (Maintenance)	934.12
RR037	East Lynne Rd (RoadID: 52) (Maintenance)	3,091.83

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 April 2021**

Job #	Job Description	YTD Actual 2020/21
RR038	Edison Mill Rd (RoadID: 5) (Maintenance)	63,763.20
RR039	Ewert Rd (RoadID: 27) (Maintenance)	8,192.18
RR040	Fergusons Rd (RoadID: 64) (Maintenance)	889.99
RR041	Fishers Rd (RoadID: 75) (Maintenance)	2,260.69
RR042	Glencoe Rd (RoadID: 33) (Maintenance)	7,918.55
RR043	Gors Rd (RoadID: 30) (Maintenance)	0.00
RR044	Greenhills South Rd (RoadID: 36) (Maintenance)	259.26
RR045	Heals Rd (RoadID: 95) (Maintenance)	3,384.78
RR046	Hills Rd (RoadID: 76) (Maintenance)	435.91
RR047	Hobbs Rd (RoadID: 40) (Maintenance)	4,445.30
RR048	Jacksons Rd (RoadID: 57) (Maintenance)	823.75
RR049	Jacobs Well Rd (RoadID: 15) (Maintenance)	9,514.19
RR050	Jas Rd (Maintenance)	0.00
RR051	Johnsons Rd (RoadID: 73) (Maintenance)	725.47
RR052	Jones Rd (RoadID: 48) (Maintenance)	2,885.34
RR053	K1 Rd (RoadID: 85) (Maintenance)	3,703.76
RR054	Kennedys Rd (RoadID: 92) (Maintenance)	0.00
RR055	Kevills Rd (RoadID: 69) (Maintenance)	0.00
RR056	Kieara Rd (RoadID: 55) (Maintenance)	777.10
RR057	Kilpatrick Rd (RoadID: 74) (Maintenance)	3,672.98
RR058	Kokeby East Rd (RoadID: 4) (Maintenance)	884.12
RR059	Kokendin Rd (RoadID: 11) (Maintenance)	28,403.70
RR060	Lennard Rd (RoadID: 58) (Maintenance)	1,636.41
RR061	Little Hill Rd (RoadID: 180) (Maintenance)	666.06
RR062	Luptons Rd (RoadID: 22) (Maintenance)	5,878.40
RR063	Maitland Rd (RoadID: 39) (Maintenance)	2,926.57
RR064	Mandiakon Rd (RoadID: 87) (Maintenance)	1,113.09
RR065	Manns Rd (RoadID: 59) (Maintenance)	1,303.40
RR066	Manuels Rd (RoadID: 37) (Maintenance)	3,384.15
RR067	Mawson Rd (RoadID: 100) (Maintenance)	11,869.34
RR068	Mawson North Rd (RoadID: 167) (Maintenance)	1,068.50
RR069	Mcdonalds Rd (RoadID: 54) (Maintenance)	748.95
RR070	Mckellars Rd (RoadID: 93) (Maintenance)	1,291.10
RR071	Mclean Rd (RoadID: 84) (Maintenance)	770.29
RR072	Millers Rd (RoadID: 49) (Maintenance)	1,497.16
RR073	Mills Rd (RoadID: 80) (Maintenance)	0.00
RR074	Morbinning Rd (RoadID: 1) (Maintenance)	8,474.92
RR075	Murrays Rd (RoadID: 71) (Maintenance)	1,909.68
RR076	Negus Rd (RoadID: 50) (Maintenance)	1,303.38

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 April 2021**

Job #	Job Description	YTD Actual 2020/21
RR077	Northbourne Rd (RoadID: 28) (Maintenance)	49.88
RR078	Oakdale Rd (RoadID: 17) (Maintenance)	8,906.61
RR079	Patten Rd (RoadID: 53) (Maintenance)	2,722.59
RR080	Petchells Rd (RoadID: 38) (Maintenance)	4,909.57
RR081	Piccadilly Rd (RoadID: 70) (Maintenance)	0.00
RR082	Pike Rd (RoadID: 45) (Maintenance)	1,872.83
RR083	Potts Rd (RoadID: 14) (Maintenance)	2,706.41
RR084	Qualandary Rd (RoadID: 19) (Maintenance)	4,620.00
RR085	Rickeys Rd (RoadID: 35) (Maintenance)	6,071.96
RR086	Rickeys Siding Rd (RoadID: 137) (Maintenance)	5,202.14
RR087	Rifle Range Rd (RoadID: 56) (Maintenance)	2,229.26
RR088	Rigoll Rd (RoadID: 157) (Maintenance)	2,803.44
RR089	Rogers Rd (RoadID: 62) (Maintenance)	1,939.92
RR090	Rossi Rd (RoadID: 156) (Maintenance)	897.63
RR091	Rumble Rd (Maintenance)	582.80
RR092	Schillings Rd (RoadID: 65) (Maintenance)	874.08
RR093	Shaw Rd (RoadID: 184) (Maintenance)	1,334.15
RR094	Sheahans Rd (RoadID: 90) (Maintenance)	1,736.20
RR095	Simmons Rd (RoadID: 101) (Maintenance)	99.77
RR096	Sims Rd (RoadID: 155) (Maintenance)	0.00
RR097	Ski Rd (RoadID: 83) (Maintenance)	1,084.17
RR098	Smith Rd (RoadID: 72) (Maintenance)	127.81
RR099	Southern Branch Rd (RoadID: 41) (Maintenance)	1,240.01
RR100	Spavens Rd (RoadID: 44) (Maintenance)	1,624.60
RR101	Springhill Rd (RoadID: 23) (Maintenance)	3,291.33
RR102	Steve Edwards Drv (RoadID: 173) (Maintenance)	780.88
RR103	St Jacks Rd (RoadID: 34) (Maintenance)	2,281.90
RR104	Talbot West Rd (RoadID: 12) (Maintenance)	437.53
RR105	Thomas Rd (RoadID: 31) (Maintenance)	4,042.21
RR106	Top Beverley York Rd (RoadID: 8) (Maintenance)	2,420.98
RR107	Turner Gully Rd (RoadID: 169) (Maintenance)	219.45
RR108	Vallentine Rd (RoadID: 21) (Maintenance)	6,160.70
RR109	Walgy Rd (RoadID: 42) (Maintenance)	8,904.39
RR110	Walkers Rd (RoadID: 86) (Maintenance)	922.50
RR111	Wansbrough Rd (RoadID: 77) (Maintenance)	985.85
RR112	Warradale Rd (RoadID: 67) (Maintenance)	7,716.65
RR113	Waterhatch Rd (RoadID: 2) (Maintenance)	422.05
RR114	Westdale Rd (RoadID: 166) (Maintenance)	4,705.18
RR115	Williamsons Rd (RoadID: 63) (Maintenance)	547.47

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 April 2021**

Job #	Job Description	YTD Actual 2020/21
RR116	Woods Rd (RoadID: 68) (Maintenance)	0.00
RR117	Woonderlin Rd (RoadID: 175) (Maintenance)	0.00
RR118	Wyalgima Rd (RoadID: 154) (Maintenance)	0.00
RR119	Yenyening Lakes Rd (RoadID: 7) (Maintenance)	19,044.49
RR120	York-Williams Rd (RoadID: 3) (Maintenance)	1,084.29
RR121	Young Rd (RoadID: 81) (Maintenance)	0.00
RR777	Contract Road Side Spraying	23,800.00
RR888	Tree Lopping - Rural Roads (Maintenance)	8,971.42
RR999	Rural Roads Various (Maintenance)	43,917.10
WANDRRA	Disaster Recovery Works	0.00
Sub Total	Rural Road Maintenance	537,779.20
	Town Street Maintenance	
TS001	Barnsley St (RoadID: 162) (Maintenance)	450.94
TS002	Bartram St (RoadID: 114) (Maintenance)	3,674.32
TS003	Brockman St (RoadID: 129) (Maintenance)	251.32
TS004	Brooking St (RoadID: 122) (Maintenance)	1,962.45
TS005	Broun St (RoadID: 144) (Maintenance)	0.00
TS006	Chestillion Ct (RoadID: 139) (Maintenance)	0.00
TS007	Chipper St (RoadID: 126) (Maintenance)	1,335.16
TS008	Council Rd (RoadID: 149) (Maintenance)	4,806.89
TS009	Courtney St (RoadID: 153) (Maintenance)	0.00
TS010	Dawson St (RoadID: 106) (Maintenance)	1,376.30
TS011	Delisle St (RoadID: 120) (Maintenance)	643.06
TS012	Dempster St (RoadID: 111) (Maintenance)	2,027.12
TS013	Duffield St (RoadID: 160) (Maintenance)	0.00
TS014	Edward St (RoadID: 107) (Maintenance)	0.00
TS015	Elizabeth St (RoadID: 131) (Maintenance)	194.47
TS016	Ernest Drv (RoadID: 135) (Maintenance)	0.00
TS017	Forrest St (RoadID: 103) (Maintenance)	9,074.45
TS018	George St North (RoadID: 161) (Maintenance)	0.00
TS019	George St South (RoadID: 145) (Maintenance)	0.00
TS020	Grigson St (RoadID: 172) (Maintenance)	2,085.80
TS021	Hamersley St (RoadID: 130) (Maintenance)	24.32
TS022	Harper St (RoadID: 109) (Maintenance)	1,839.21
TS023	Hope St (RoadID: 115) (Maintenance)	9,877.44

**SHIRE OF BEVERLEY
ROAD MAINTENANCE REPORT
FOR THE PERIOD ENDING
30 April 2021**

Job #	Job Description	YTD Actual 2020/21
TS024	Hopkin St (RoadID: 128) (Maintenance)	49.39
TS025	Horley St (RoadID: 127) (Maintenance)	1,303.66
TS026	Hunt Rd (Maintenance)	4,925.74
TS027	Husking St (RoadID: 117) (Maintenance)	0.00
TS028	Hutchinson St (RoadID: 168) (Maintenance)	43.13
TS029	John St (RoadID: 105) (Maintenance)	3,075.79
TS030	Langsford St (RoadID: 152) (Maintenance)	1,211.85
TS031	Lennard St (RoadID: 113) (Maintenance)	466.73
TS032	Ludgate St (RoadID: 143) (Maintenance)	481.15
TS033	Lukin St (RoadID: 104) (Maintenance)	12,416.85
TS034	Mcneil St (RoadID: 141) (Maintenance)	0.00
TS035	Monger St (RoadID: 116) (Maintenance)	609.63
TS036	Morrison St (RoadID: 112) (Maintenance)	0.00
TS037	Nicholas St (RoadID: 123) (Maintenance)	1,836.92
TS038	Prior Pl (RoadID: 174) (Maintenance)	0.00
TS039	Queen St (RoadID: 110) (Maintenance)	267.56
TS040	Railway Pde (RoadID: 147) (Maintenance)	122.52
TS041	Railway St (RoadID: 146) (Maintenance)	81.63
TS042	Richardson St (RoadID: 124) (Maintenance)	92.52
TS043	Seabrook St (RoadID: 118) (Maintenance)	1,710.00
TS044	Sewell St (RoadID: 119) (Maintenance)	517.37
TS045	Shed St (RoadID: 136) (Maintenance)	403.44
TS046	Short St (RoadID: 121) (Maintenance)	958.54
TS047	Smith St (RoadID: 108) (Maintenance)	2,211.34
TS048	Taylor St (RoadID: 165) (Maintenance)	0.00
TS049	Vincent St (RoadID: 125) (Maintenance)	6,621.83
TS050	Wright St (RoadID: 150) (Maintenance)	24.71
TS051	Great Southern Hwy (Maintenance)	0.00
TS555	Road Sign Updates	6,372.98
TS888	Tree Lopping - Town Streets (Maintenance)	7,131.83
TS999	Town Streets Various (Maintenance)	12,389.24
Sub Total	Town Streets Maintenance	104,949.60
Total	Road Maintenance	642,728.80

SHIRE OF BEVERLEY						
INVESTMENT OF SURPLUS FUNDS						
AS AT 30 April 2021						
Account #	Account Name	Amount Invested (\$)	Total	Term	Interest Rate	Maturation
3630922	Reserve Funds Bendigo					
	Long Service Leave	30,694.69				
	Airfield Emergency	40,111.89				
	Plant	368,774.86				
	Emergency Services	28,687.72				
	Building	290,187.00				
	Recreation Ground	434,194.23				
	Cropping Committee	159,750.50				
	Avon River Development	25,947.21				
	Annual Leave	139,624.68				
	Community Bus	37,998.22				
	Infrastructure	515,775.54				
	Senior Housing	153,402.35				
	Mainstreet Development	307,259.98				
	Avondale Mach Museum	60,247.05	2,592,655.92	3 mnths	0.20%	22/06/2021
9795-01574	ANZ Term Deposit	500,308.21	500,308.21	3 mnths	0.25%	14/05/2021
	Total		3,092,964.13			

11.2 Accounts Paid by Authority

Submission To:	Ordinary Council Meeting 23 March 2021
Report Date:	17 March 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:	April 2021 List of Reports (Contact Shire)

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The Cheque Detail list represents accounts paid by authority for the month of April 2021.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2020/21 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 2020/21 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	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 List of Accounts as presented, be received:

April 2021:

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

Cheque vouchers

13 April 2021	1821-1821	(1)	\$	1,554.64	(authorised by CEO S Gollan and Pres D Davis)
21 April 2021	1822-1822	(1)	\$	23,795.00	(authorised by CEO S Gollan and Cr D White)
23 April 2021	1823-1823	(1)	\$	19,618.79	(authorised by CEO S Gollan and Pres D Davis)
29 April 2021	1824-1824	(1)	\$	1,805.91	(authorised by CEO S Gollan and Pres D Davis) **

** Cheque 1824 cancelled

Total of cheque vouchers for April 2021 incl \$ 44,968.43 previously paid

EFT vouchers

08 April 2021	EFT 6805-6821	(17)	\$	141,315.22	(authorised by CEO S Gollan and Cr D White)
13 April 2021	EFT 6822-6839	(18)	\$	101,519.75	(authorised by CEO S Gollan and Pres D Davis)
14 April 2021	EFT 1-37	(37)	\$	55,154.87	(authorised by CEO S Gollan and Pres D Davis)
21 April 2021	EFT 6840-6856	(17)	\$	66,207.10	(authorised by CEO S Gollan and Cr D White)
27 April 2021	EFT 6858-6858	(1)	\$	5,005.35	(authorised by CEO S Gollan and Pres D Davis)
28 April 2021	EFT 1-37	(37)	\$	53,972.60	(authorised by CEO S Gollan and Pres D Davis)
29 April 2021	EFT 6859-6877	(19)	\$	77,230.91	(authorised by CEO S Gollan and Pres D Davis)

Total of EFT vouchers for April 2021 incl \$ 500,405.80 previously paid.

Trust Fund – Account 016-259 838 128

(2)

Cheque vouchers

Nil vouchers

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

EFT vouchers

08 April 2021	EFT 6803-6804	(2)	\$	400.00	(authorised by CEO S Gollan and Cr D White)
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Total of EFT vouchers for April 2021 incl \$ 400.00 previously paid.

(3) **Direct Debit** Payments totalling \$ 68,927.27 previously paid.

(4) **Credit Card** Payments totalling \$2,604.56 previously paid.

11.3 Rent Re-appraisal Lease M355805 Lot 27959 “Bethany Farm”

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	7 May 2021
Applicant:	Department of Planning, Land and Heritage
File Reference:	ADM 0049
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	October 2017
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider Lease M355805 registered over Lot 27959 “Bethany Farm” in relation to the lease expiry and rent re-appraisal.

BACKGROUND

The Shire holds Lease M355805 with the Department of Planning, Lands and Heritage (DPLH) which is due to expire on 31 December 2021. The current payment is \$3,850.00 per annum to DPLH.

Lot 27959 is sub leased to Elmline Pty Ltd through the Community Cropping program for \$4,125.00 per annum from 1 April 2021 – 31 March 2024.

DPLH have recently reappraised the land, and in consultation with Landgate’s Valuation Services have advised the lease rental will increase to \$8,000.00 (payable in two instalments January and July each year).

Management have already asked DPLH to review the increase in respect to our sub lease value and the fact that many farmers and groups have previously advised that the land is difficult to access with agricultural equipment and does not have a good water supply.

The Shire’s Leasee, Elmline have been advised of the situation.

COMMENT

Council needs to determine an appropriate lease fee that it finds acceptable to renew the lease. If DPLH does not lower the reappraisal amount, staff suggest Council do not renew its lease after 31 December 2021, allowing Elmline to take off this years crop.

The July payment will still be payable no matter what DPLH advise the new amount is.

STATUTORY ENVIRONMENT

Land Administration Act 1997 and Transfer of Land Act 1893

CONSULTATION

Council and Leasee

FINANCIAL IMPLICATIONS

Unknown

STRATEGIC IMPLICATIONS

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

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Medium (6) – The Community Cropping program provides benefit to the community by funding the Community Grants program.

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

Absolute Majority

OFFICER'S RECOMMENDATION

That Council continue with Lease M355805 with the Department of Planning, Lands and Heritage for 3 years;

1. if a suitable lease fee is negotiated
2. alternatively, if a suitable lease fee is not forthcoming, cease Lease M355805.

11.4 Draft 2019/20 Annual Report

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	18 May 2021
Applicant:	Shire of Beverley
File Reference:	ADM 0199
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	18 May 2021, Audit and Risk Committee
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2019/20 Annual report (under separate cover)

SUMMARY

Council to consider that the 2019/20 Annual Report be approved as recommended by the Audit and Risk Committee.

BACKGROUND

The 2019/20 Annual Report has been produced in-house by Shire Staff and was audited by AMD Chartered Accountants and the Office of the Auditor General throughout 2020-21. The Financial Report was received by Council at its Ordinary Council Meeting 27 April 2021. The final sign off was received by the OAG on Friday 7 May 2021.

COMMENT

The 2019/20 Annual Report is attached for consideration. At the Audit and Risk Committee Meeting, 18 May 2021, it was recommended that the report be approved.

The 2019/20 Annual Report document has been designed and formatted by Workhouse Advertising.

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

Nil

POLICY IMPLICATIONS

Nil

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*.

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

COMMITTEE'S RECOMMENDATION

That;

1. the 2019/20 Annual Report be approved;
2. a minimum of 14 days public notice of the availability of the 2019/20 Annual Report be given; and
3. the 2019/20 Annual Report be forwarded to the Department of Local Government.

12. ADMINISTRATION

12.1 Consideration of the Template Heritage Agreement for Local Government Aboriginal and the Cultural Heritage Bill (Draft) 2020

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	6 May 2021
Applicant:	N/A
File Reference:	ADM 0011
Author and Position:	S.P. Gollan, Chief Executive
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider the Template Noongar Heritage Agreement for Local Government Aboriginal and the Cultural Heritage Bill (Draft) 2020 and form comments for the inclusion of the report for the Central Country Zone meeting scheduled for Friday 25 June 2021.

BACKGROUND

The South West Native Title Settlement (Settlement) is the most comprehensive Native Title agreement negotiated in Australian history. It involves around 30,000 Noongar people and covers approximately 200,000 square kilometres of the South-West region.

Whilst the effects of the Settlement, the enactment of new Aboriginal Heritage legislation and any recommendations arising from the Juukan Gorge inquiry won't be apparent for some time, Council need to be aware of the issues and the potential each of these factors may have on both themselves and their communities.

The item was discussed at the most recent CCZ meeting on 23 April with the following recommendation to be considered:

That the Central Country Zone:

1. Notes the suggestion from guest speaker Marcus Holmes, Principal of lawyers Land Equity Legal, that local governments defer consideration of entry into a Local Government version Noongar Heritage Agreement until Noongar Regional Corporations have been established, the Federal joint committee on the Juukan Gorge inquiry has released its final report, and the State's proposed Aboriginal Cultural Heritage Bill has been enacted;
2. Recommends to its members that they ensure interim compliance with the Aboriginal Heritage Act 1972 and any applicable Aboriginal heritage risk management policies and procedures through the Department of Planning, Lands and Heritage and Department of Premier and Cabinet;
3. Seeks ongoing consultation with the State Government, WALGA and SWALSC about the management of, resourcing and implications for local government of the Noongar Native Title Settlement; and

4. Endorses the offer of legal advice and assistance to the Zone and/or its members from Land Equity Legal regarding local government management of Aboriginal heritage and the Noongar Native Title Settlement, and instructs the Executive Officer to confer with Mr Marcus Holmes regarding terms of any engagement of Land Equity Legal's services by the Zone and/or members and to then update the Zone by email as to such terms so that the Zone and/or its members (singly or collectively) can decide if they wish to take up a retainer.

A presentation by Marcus Holmes from Land Equity Legal on the Template Noongar Heritage Agreement for Local Government and the Aboriginal and the Cultural Heritage Bill (Draft) 2020 was given at the 23 April CCZ meeting.

Unfortunately, due to prior commitments there were no Shire of Beverley representatives at the 23 April CCZ meeting, but it is understood that the following points were highlighted by Mr Holmes in his presentation:

1. The Template Noongar Heritage Agreement, is currently a complicated document and may not be suited to small local governments.
2. There is no need for local governments to consider entering into any agreements until:
All Noongar Regional Corporations have been established;
The State's proposed Aboriginal Cultural Heritage Bill has been enacted; and
The Federal Parliament's Joint Standing Committee on Northern Australia on the Juukan Gorge inquiry has released its final report.

Following this presentation the meeting also resolved:

RESOLUTION:

Moved: Cr Mulronev

Seconded: Cr Russell

That the Zone defer any decision on the recommendations relating to the Template Noongar Heritage Agreement for Local Government Aboriginal and the Cultural Heritage Bill (Draft) 2020 until the Zone meeting scheduled to be held Friday 25 June 2021 at which time the Executive Officer will have prepared a report for the Zone's consideration.

COMMENT

The Central Country Zone are seeking comment from all Councils in time for the June Meeting.

More information can be found:

<https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/south-west-native-title-settlement>

STATUTORY ENVIRONMENT

Land Administration (South West Native Title Settlement) Act 2016

Local Government Aboriginal and the Cultural Heritage Bill (Draft) 2020

CONSULTATION

Central Country Zone Members

FINANCIAL IMPLICATIONS

Unknown

STRATEGIC IMPLICATIONS

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

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Medium (9) - A lack of understanding of the implications of entering into agreements, may result in various legal, community and financial 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

OFFICER'S RECOMMENDATION

For Council's determination to provide comments to the Executive Officer of the Central Country Zone for inclusion in the report to the June 2021 Zone meeting.

12.2 Perth Symphony Orchestra – Beverley 2022 Celebration

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	17 May 2021
Applicant:	Perth Symphony Orchestra
File Reference:	ADM 0069
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider a proposal to host the Perth Symphony Orchestra as part of the September 2022 “Spring Back to Beverley” celebrations.

BACKGROUND

Council has supported a Working Group that is working towards celebrating the anniversaries of 150 years of the Beverley Road Board and 150 years of the Dead Finish Museum (the oldest building in Beverley). It is also planned to coincide with the completion of the Vincent Street Redevelopment. The weekend event, 24 – 25 September 2022 is called “Spring Back to Beverley”.

A proposal to host Perth Symphony Orchestra on the Beverley Oval is to be considered.

COMMENT

Perth Symphony Orchestra offer a wonderful array of concerts to celebrate community, with well-known pop, rock, movie themes and classical music. Although the full 55–60-piece orchestra has serious impact in a community setting, it is not often an affordable option for communities at over \$110,000 per performance.

A more affordable all-inclusive option is the 22-piece concert where we bring our own truck stage and technicians to site and can bump in and out on the same day. This option still delivers an incredible night out for families and builds community pride and engagement through music.

PSO would be honoured to deliver a concert in Beverley and recommend the 22-piece option.

PSO would be responsible for the following areas:

- Concert: 22-piece classical musician set, plus 2 x vocalists, plus 1 x Conductor, plus 1 x MC (and possibly other special guests such as a dig player)
- Program: 2 x 40-minute sets with a 20-minute interval
- Set List: Family Favourites or Aussie Rock (see attached set list) *Example of a 22-piece Aussie Rock Concert - <https://www.youtube.com/watch?v=q3tiyJNoH78>*
- Production: PSO to supply all staging (including risers & conductor podium), sound (for up to 5000 patrons) and stage lighting.
PSO to supply all sheet music, instruments, transport, and insurance (of instruments/personnel as required), orchestral chairs, scone lights and public liability of up to \$20 million.

Shire of Beverley to Supply:

- Safe, accessible site
- Site lighting
- All power required (2 x 30KVA gensets)
- Secure BOH Area – female and male changerooms and toilets for sole use by orchestra; with power, trestle tables and chairs.
- Allocated Musician parking
- BOH catering for musicians – light catering between sound check and performance plus tea/coffee, water, soft drinks available from mid-afternoon for all crew and musicians.
- Site management and COVID-19 protocols, event risk management, traffic management, all licenses, approval and permits as required including APRA licensing and the like.
- Waste management
- All electrical and structural engineering sign off as required.
- All other activities, vendors or food stalls and approvals as required including Welcome to Country as required.
- Security as required.
- First Aid as required.
- All patron facilities (toilets, waste, parking etc).
- Adequate staff in the lead up and on the event day.

CONCERT FEE: The above 22-piece PSO Concert in Beverley (with production supplied) will cost \$60,000 (plus GST).

The Shire of Beverley has not previously entertained a community event with such a substantial fee. Grant funding should be sought to assist with the budget.

The Beverley Station Arts group have advised they are very keen and willing to assist with the requirements of “Shire of Beverley to Supply” list.

STATUTORY ENVIRONMENT

N/A

CONSULTATION

Beverley 2022 Working Group
Beverley Station Arts

FINANCIAL IMPLICATIONS

\$60,000.00 Fee

\$10,000.00 Extras – catering, management, security, permits

STRATEGIC IMPLICATIONS

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

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Low (4)

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'S RECOMMENDATION

That Council;

1. agree in principle to hosting the Perth Symphony Orchestra as part of the 2022 Spring Back to Beverley Celebrations;
2. make an allocation of \$30,000.00 in the draft 2021/22 budget; and
3. instruct Shire staff to seek and apply for grant funding;

12.3 Recording of Council Meetings

Submission To:	Ordinary Council Meeting 25 May 2021
Report Date:	17 May 2021
Applicant:	Shire of Beverley
File Reference:	ADM 0101
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	23 March 2021, 27 April 2021
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider the purchase and installation of audio equipment to record Council Meetings held in the Council Chambers at 136 Vincent Street, Beverley.

BACKGROUND

At the 23 March 2021 Ordinary Council meeting, it was resolved:

That Council instruct staff to investigate and report on the installation of appropriate equipment to record Council meetings in the Council Chambers. The report, to be received by the Ordinary May 2021 Council Meeting, is to include budget and proposed policy.

Quotes for audio discussion, camera recording and live streaming were between ranged from \$17,500.00 to \$24,100.00. A further \$2,900.00 is also required to enable our website to host the audio or streaming function.

At the 27 April 2021 Ordinary Council meeting, it was resolved:

That Item 12.4 be referred back to administration for further investigation and costing of audio only recording.

COMMENT

An amended audio only quote was received for \$17,189.86.

There is no legislative requirement to record Council meetings in either in audio or visual format.

Audio recordings would provide accuracy for meeting minutes.

STATUTORY ENVIRONMENT

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

State Records Act 2000.

CONSULTATION

Not applicable

FINANCIAL IMPLICATIONS

2021/22 Draft Budget

STRATEGIC IMPLICATIONS

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

POLICY IMPLICATIONS

New Policy would be required.

RISK IMPLICATIONS

Low (4) – There is low risk by installing or not installing recording equipment.

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

For Council's determination.

12.4 Annual Electors Meeting

Submission To:	Ordinary Council Meeting 18 May 2021
Report Date:	18 May 2021
Applicant:	Shire of Beverley
File Reference:	ADM 0047
Author and Position:	S.P. Gollan, Chief Executive Officer
Previously Before Council:	18 May 2021, Audit and Risk Committee
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 25 May 2021, the last date on which the Annual Electors Meeting can be held is Monday 19 July 2021.

At the Audit and Risk Committee meeting, 18 May 2021, it was recommended that Monday 14 June 2021 be a suitable date to hold the Annual Electors Meeting.

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 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

COMMITTEE'S RECOMMENDATION

That Council hold the Annual Electors Meeting on Monday 14 June 2021 commencing at 6pm.



SHIRE OF BEVERLEY

ANNUAL REPORT 2019/20



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 were three Special Meetings of Council in 2019/20.

Council has four active Committees:

The **Audit and Risk Committee** met three 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 **Economic and Community Strategy Committee** met once during the financial year. The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to Community Development, Economic Development, Industrial Development, Land Use Planning and Tourism.

The **Cropping Committee** did not meet during the financial year. Crs White, McLaughlin and Seed 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.



2019/20 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	SPECIAL MEETINGS	COMMITTEE MEETINGS
Cr Darryl Brown	11	2	3
Cr Don Davis (President)	11	3	4
Cr Peter Gogol	9	3	5
Cr Chris Lawlor**	7	1	2
Cr Susan Martin	10	2	4
Cr Terrance McLaughlin**	8	2	3
Cr Chris Pepper (Deputy President)	11	3	4
Cr Dee Ridgway (President)*	2	0	2
Cr Tim Seed	9	2	3
Cr Lew Shaw*	3	0	1
Cr David White	11	3	5

* Retired at the October 2019 election.

** Elected to Council at the October 2019 election.

2019/20 COUNCILLOR REMUNERATION

POSITION	SITTING FEES	IT ALLOWANCE	TRAVEL ALLOWANCE	CONFERENCE ALLOWANCE***
President*	17,600	1,277	2,985	1,710
Deputy President**	4,975	1,277	0	1,710
Councillor	3,600	1,277	0	1,710

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

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

***Crs Ridgway, Pepper, Martin and Gogol attended the 2019 WALGA State Conference.

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

2019 Election

Cr Brown, Cr Gogol, Cr Ridgway and Cr Shaw were due for re-election in October 2019.

Crs Ridgway and Shaw retired from Council. Crs Brown and Gogol were re-elected. Crs Lawlor and McLaughlin were elected to Council.



COUNCILLOR TRAINING REPORT 2019/20

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

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.

Crs Brown, Gogol, Lawlor and McLaughlin are required to complete the following courses by October 2020:

Understanding Local Government;

Conflicts of Interest;

Serving on Council;

Understanding Financial Reports and Budgets; and

Meeting Procedures

Cr Terrence McLaughlin has completed all five courses.

Cr Peter Gogol has completed Understanding Local Government, Conflicts of Interest and Meeting Procedures. He has commenced but not yet completed Serving on Council.

Cr Chris Lawlor has completed Understanding Local Government, Conflicts of Interest and Meeting Procedures. He has commenced but not yet completed Serving on Council.

Cr Darryl Brown has completed Understanding Local Government and needs to complete Conflicts of Interest (booked on eLearning) and Meeting Procedures

Crs Gogol, Lawlor and Brown are booked into the face to face course Understanding Financial Reports and Budgets to be held on Thursday 27 August 2020 in Pingelly.



STRATEGIC COMMUNITY PLAN

Our Strategic Community Plan 2017-2027 is a Council visionary document for the next ten years, based on community feedback, our current position and desired position.

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

During the 2019/20 Financial Year Council achieved the following:

STRATEGIC ACTIVITIES	OUTCOME
1. Maintain moderate Rate increases	<p>Council again maintained a modest 2.5% rate increase in 2019/20, reflecting consideration to the ongoing economic challenges, increases in state government costs and Rate Payers general ability to pay.</p> <p>Council also maintained its 10% discount for Rates paid on time. The Shire of Beverley is the only Local Government Authority that offers such an incentive in the State.</p>
2. Vincent Street Youth Activity Area – Moort Wabiny Park	<p>Work on the construction of the Youth Activity Area, Moort Wabiny Park, began in June 2020 with the project due to be completed by October 2020.</p> <p>Moort Wabiny Park will provide an accessible multi use space for the enjoyment of the local community and visitors to our town.</p>
3. Town Hall Kitchen Refurbishment	<p>Refurbishment works to the Town Hall kitchen were completed in the 2019/20 financial year.</p> <p>Promotion of the Town Hall as a wedding and large function venue will be undertaken to maximise return on investment in future years.</p>
4. Westdale Fire Shed	<p>The construction of a purpose-built Fire Shed to house the Westdale Tender was completed during the year.</p> <p>This facility will greatly enhance the emergency bush fire response to the western area of the Shire.</p>
5. Plant Replacement	<p>Council invested \$555,000 in Plant renewal during the 2019/20 financial year.</p> <p>A custom built Water Truck was acquired to increase the watering efficiency of road works.</p> <p>A new Loader was also purchased which frees up the existing Loader for use in emergency response when required.</p>
6. Road Construction	<p>Council invested \$1.28 Million in road construction works during 2019/20.</p> <p>Road construction works for 2019/20 covered 23.8 Km.</p> <p>This represents 51% of Councils capital expenditure for the year.</p>



STRATEGIC ACTIVITIES	OUTCOME
7. Closing Surplus Position	<p>Council achieved a closing surplus position for the 2019/20 financial year of \$1.43 Million.</p> <p>This includes an advanced payment of \$680,000 in financial assistance grants.</p>
8. Maintain Acceptable Debt Levels	<p>Council did not raise any loans during 2019/20.</p> <p>Council's overall debt as at 30 June 2020 was \$1.52 Million.</p> <p>Council's debt servicing ratio, which compares operating surplus to principal and interest expenses, is a respectable 7.38.</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 1.85.</p>



KEY STRATEGIC ACTIVITIES FOR 2020/21

The following are the key activities funded in the 2020/21 Annual Budget and these 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 Youth Activity Area – Moort Wabiny Park	Project construction to be completed on the Vincent Street site opposite Memorial Park.	Complete by October 2020.
Vincent Street Streetscape Project	Redevelopment of Vincent Street including under grounding of power, footpath renewal and road pavement works.	Preliminary works to begin in November 2020 with project completion by December 2022.
Caravan Park Onsite Accommodation Units	Construction of six onsite units to complement existing accommodation offerings.	Complete by June 2021.
Town Hall Floor Replacement	Replacement of the Town Hall and Lesser Hall Floor.	Complete by February 2021.
Railway Station Painting and Artificial Turf replacement.	Internal and external Painting of the Green Room and replacement of the artificial turf at the Platform Theatre.	Complete by January 2021.
Recreation Ground Play Area Extension	Extension of the play area adjacent to the outdoor courts to utilise the existing vacant space.	Complete by February 2021.
Old Court House Gym Swipe Card Access Upgrade	Retrofit of a swipe card access system to increase efficiency in the management of Community Gym use.	Complete by December 2021.
Lesser Hall Courtyard	Development of the Lesser Hall outdoor area to offer a comfortable break out space for Hall users.	Complete by June 2021.
Plant Replacement	Ongoing replacement of Plant as per Councils 10 Year Program. 2020/21 replacements include a Grader and Semi-trailer Truck.	Complete by February 2021.



STRATEGIC ACTIVITIES	PLANNED WORKS	TIMELINE
Footpath Renewal	Year 5 of a 10 Year Footpath Renewal program to enhance the service level of the current path network.	Complete by March 2021.
Road Construction	Ongoing upgrade and renewal works across the Shire including West Dale, Mawson and Top Beverley Roads and a continued gravel resheeting, roadside spraying and tree lopping program.	Complete by June 2021.



STATEMENT BY THE SHIRE PRESIDENT

2019/20 will long be remembered as the financial year that was shaped by the ever-changing pandemic of COVID-19. Councillors and Staff proved to be dynamic in their ability to adapt to change, swiftly adopt new policies and follow and put in place health and safety guidelines as directed by our Governments.

As part of the COVID-19 response, rate revenue for 2020/21 will remain at 2019/20 set levels and Council set fees and charges will not increase. Being mindful of new economic challenges, a Hardship Policy has been adopted by Council for our constituents who may be facing tough times.

In 2019/20 the ongoing renewal of Council's assets included: support to Main Roads for the Vincent Street Bridge widening, a strong road capital and maintenance investment programme, footpath construction, continuing refurbishment of units at Hunt Road Village, and a reserve allocation for the Vincent Street Urban Design Renewal which resulted in a successful Building Better Regions Funding application for that project (due to commence late 2020).

Of significant note during the year was receiving Lotterywest and Drought Communities funding which saw the commencement of construction for the Youth Activity Area. This will be a multi-purpose and universally accessible area which will cater for the passive recreational pursuits of the children and young adults of the town. Centrally located in the towns Central Business District on Vincent Street, it is expected that economic activity will be increased by way of encouraging foot traffic in the area and a place for visitors to stop and enjoy while enroute to other destinations or visiting our district.

The Youth Activity Area will feature a skate park, pump track, half-court basketball court, two shelters, BBQ, nature play area (including seating logs, dry creek bed, pitched rock pile, painted old town truck, steppers and balance logs, tree platforms with connections), drink fountain with water to creek bed, accessible pathways, fencing, landscaping and lighting. Elements within the area will showcase Beverley's uniqueness and charm such as the old town truck restored by Beverley Mens Shed members and the use of local granite.

Even with COVID-19 responses taking up many hours in the second half of the year, Strategic activity continued over the year and included finalising the design and development of plans for the redevelopment of the Swimming Pool in stages; planning for the Machinery Museum at Avondale; Wildflower and County Peak Trails and planning for on-site accommodation units at the Beverley Caravan Park to create a local economic stimulus project for the Community (due to commence October 2020).

From October 2019 all newly and re-elected Councillors are required to complete a suite of various training courses and I thank Cr's Brown, Gogol, Lawlor and McLaughlin for undertaking these with vigour. Thanks to all my fellow Councillors for their time and commitment representing our community.

In my first year as Shire President appreciation is extended to the Shire's staff for successfully guiding Council through the COVID-19 pandemic whilst completing day to day activities on behalf of the community and meeting all statutory and regulatory expectations. The continuing positive relationship that exists between Council and Administration is key to a successful and thriving community.

Cr Don Davis
Shire President



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

I am pleased to present the 2019/20 Annual Report to elected members, residents and rate payers.

The Shire of Beverley Community Strategic Plan identifies the priorities and aspirations identified by the Community through public consultation. The Shire continues to work towards the implementation of strategies outlined in the Plan. In the second half of the financial year the Shire effectively dealt with the COVID-19 pandemic implications whilst managing to remain open for essential business to meet the needs of our community. Below are the some of the various functions carried out in the 2019/20 financial year:

External Funding Applications

After completing wide-ranging community consultation and strategic planning, successful external funding applications were made to Lotterywest for the Beverley Youth Activity Area and the Better Building Regions Fund for the Vincent Street Streetscape Redevelopment project. The Vincent Street project is expected to be underway by the end of 2020.

Successful application was also made to the Drought Communities Extension Program which will fund the construction of up to 6 on-site accommodation units at the Beverley Caravan Park. One of the units will be universal access throughout. This will compliment the current accommodation offerings in Beverley as often, during large events, accommodation is quickly booked out. Further, providing alternative accommodation is expected to attract more visitors to town which will have flow on effects to local businesses as the Park is a short walk (~250m) into the CBD.

Beverley Youth Activity Area

A highlight of 2019/20 is the commencement of construction for the Beverley Youth Activity Area. Council awarded the tender to Phase Three who are working closely with the Shires Project Team to ensure the project is being delivered on time and on budget. The area promises to be one of the best recreational spaces for families to enjoy in the Wheatbelt region.

COVID-19

The COVID-19 pandemic saw the closure of many Shire facilities including the Library, Gymnasium, Halls and Function rooms, playgrounds and sporting facilities. The Administration Office was able to remain open for essential business and outside staff could continue with capital, maintenance and construction programs whilst maintaining social distancing. Administration staff were to be commended for implementing their Disaster Recovery Plans and holding and attending weekly electronic meetings. The Shire adhered to all restrictions and kept the public updated through its website and in the Beverley Blarney. When restrictions were slowly lifted, all staff completed the various COVID-19 training components and wrote up the various Phase Plans for all our amenities reopening to the public. Council responded to the pandemic with various policies for staff and a Hardship policy for the community. It also froze rate revenue and fees and charges for the 2020/21 Financial Year.

Statutory Requirements

Council continues to fulfil its statutory compliance 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 BCITF returns.

During 2019/20 the Shire completed its 5 year review of its Recordkeeping Plan which is a requirement of the State Records Act 2000. The plan was formally approved by the State Records Commission in April 2020.

Thanks

I would like to thank outgoing Shire President Dee Ridgway and Councillor Lew Shaw for their dedicated commitment to the Beverley community for the last 12 years and congratulate Terry McLaughlin and Chris Lawlor who were elected to Council in October 2019.

Thank you to existing elected members and Shire President Cr Don Davis for continuing to represent their Community.

I also extend appreciation to Deputy Chief Executive Officer, Simon Marshall and all Shire Staff for their ongoing work and dedication during the COVID-19 crisis to ensure the efficient running of Shire operations continued during an unprecedented time in our recent history.



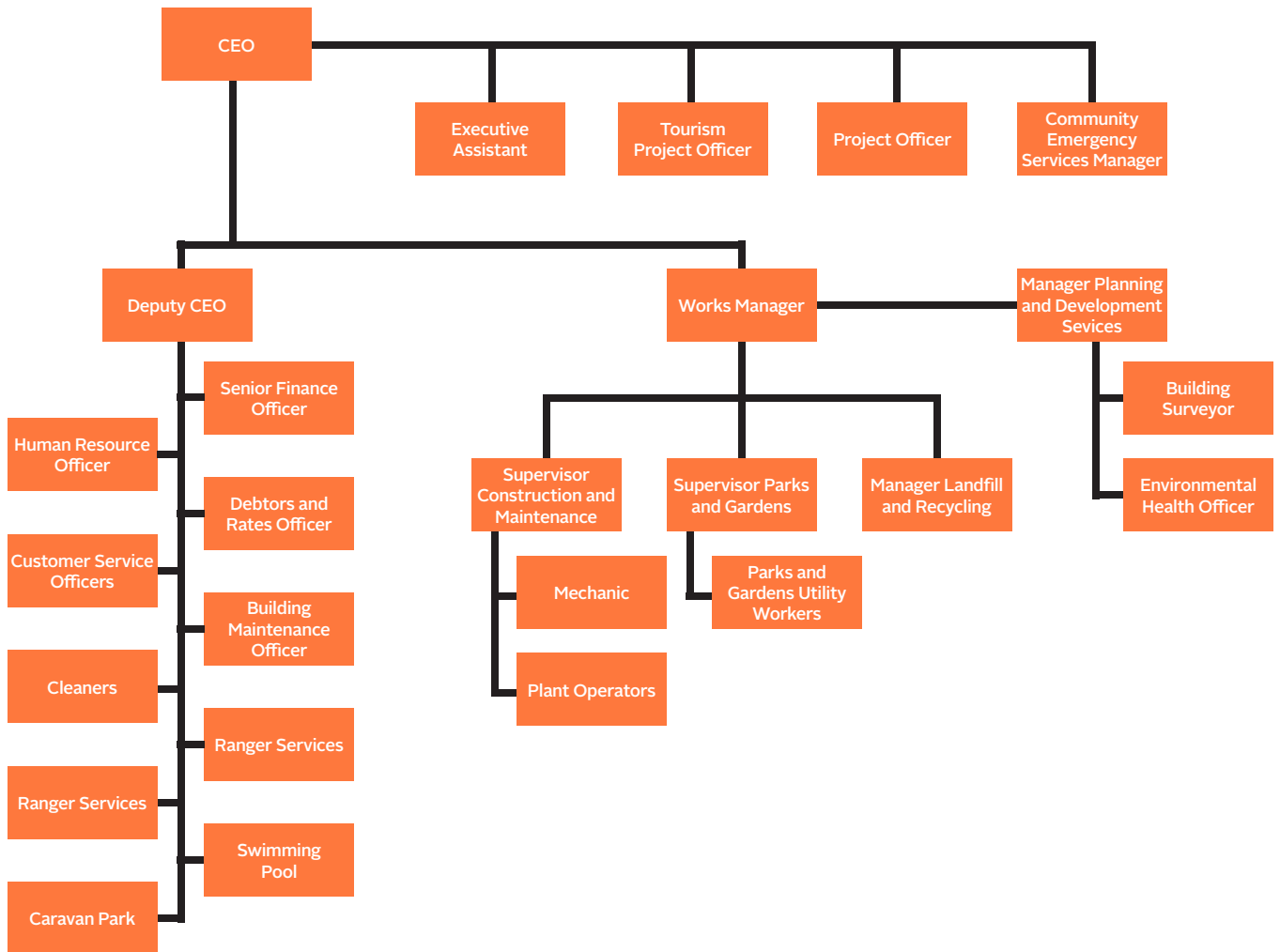
Mr Stephen Gollan
Chief Executive Officer



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

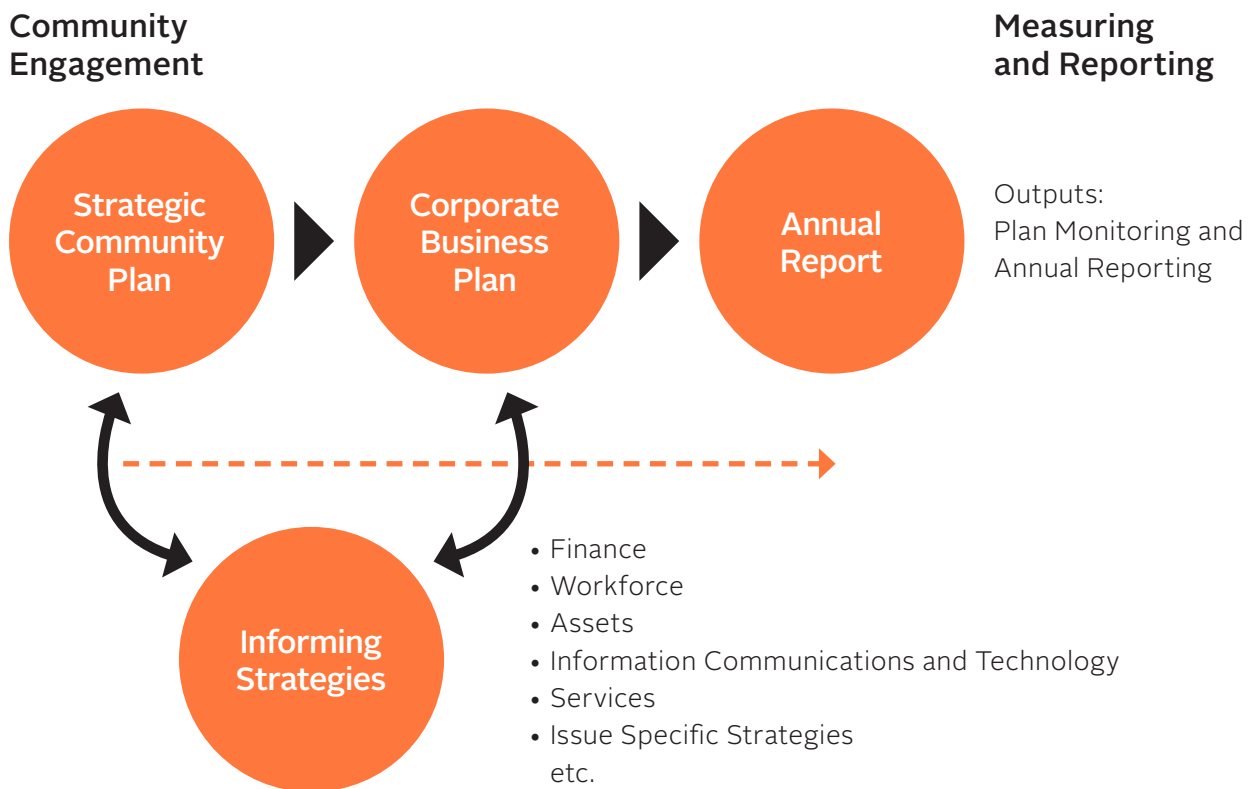
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

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 (10 YEARS)

The Shire of Beverley's Strategic Community Plan was formulated and adopted in 2012. The Strategic Community Plan outlines the overarching strategies Council is to employ to achieve the aspirations of the Community across five key areas including Social, Environment, Built Environment, Economic Development and Governance.

A full review of the Strategic Community Plan was completed in December 2017.

2019/20 STRATEGIC COMMUNITY PLAN ACHIEVEMENTS

The following objectives as outlined in the Shire of Beverley's Strategic Community Plan were achieved during the 2019/20 financial year:

INFRASTRUCTURE

- **Shire infrastructure is prepared for economic gains and increase in our population:** Council invested \$1.28M in road construction which covered 23.8km of roads. \$550,000 was invested in plant renewal which included a custom built water truck and a new loader. The 81 year Town Hall received a kitchen refurbishment
- **Community infrastructure of significance, economic value and history adds to our identity:** The Vincent Street Streetscape project is being developed with a Heritage Trail for the mainstreet capturing history from 1871 onwards. Council is conducting a Feasibility Study for the Avondale Machinery Museum and is supporting the National Trust for a Bush Foods Industry Feasibility Study at Avondale Farm.

ECONOMIC DEVELOPMENT

- **To have land available for domestic and commercial growth:** The De Lisle Street Industrial area development has progressed with only one block remaining for purchase.

Several new businesses have started operating at the site.

- **Vincent Street is activated and aesthetically improved:** A Main Street redevelopment plan has been formulated with a finalised concept design ready to progress to construction design. It is planned to finalise construction designs and seek granting funding to progress the project in 2020/21.
- **Existing businesses can grow in Beverley and new business are attracted:** The offices at the Cornerstone building are all now leased, with all being new businesses to Beverley.
- Beverley has a unique identity in the region and is well visited: support sporting and community needs through support of local community events including the Beverley Show, Beverley Heroic Cycle Race and Beverley Rose Show. The Tourism Project Officer continues to help progress the Tourism Strategy as guided by the Tourism Steering Committee.

OUR PEOPLE

- **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 2019/20 the allocation was fully expended and distributed to a total of nine community groups and clubs.
- **Beverley continues to be an inclusive, friendly and caring community:** Council continued to work towards providing universal access to all Council facilities by continuing Council's 10 year footpath renewal plan. Final design, tender and construction for a Youth Activity Area located in the main street has progressed in 2019/20 to be completed in 2020/21. The development to be known as Moort Wabiny Park, will add a vital recreational outlet for the youth of Beverley located in the heart of our town.



- **We have a healthy and safe community:** In 2019/20 Council completed redevelopment plans for the Beverley Swimming Pool based on the feasibility study. 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.

OUR LOCATION

- **Rivers, lakes and reserves are an attraction for locals and visitors:** In 2019/20 upgrades to footpaths and signage were commenced at the Brooking Street Reserve. Council is liaising with Department of Conservation, Biodiversity and Attractions to formalise a lease agreement for Yenyening Lakes.
- **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

- **Council leads the organisation and engages with the community in an accountable and professional manner:** Council reviewed and adopted the Long Term Financial Plan in 2019. 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.

- **2019/20 Corporate Business Plan Modifications**

There were no modifications made to the Shire of Beverley's Corporate Business Plan in the 2019/20 financial year.

INFORMING STRATEGIES

- **10 Year Long Term Financial Plan (LTFFP)** adopted in 2019.

The LTFFP reflects detailed financial workings based on achieving the objectives of the Strategic Community Plan and incorporating elements of workforce planning and asset management. The LTFFP 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 will be reviewed as part of the LTFFP 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 2019/20 progress report was completed and submitted in June 2020.

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

The 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 2019/20 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.

Over the period September – December 2019, Shire staff reviewed, evaluated, updated and then submitted the Amended Recordkeeping Plan.

At its meeting on 8 April 2020 the State Records Commission APPROVED the Recordkeeping Plan (the Plan 2020 - 2025) for the Shire of Beverley.

In the 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 2019/20.



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 2019/20.



**2019/20 ANNUAL
FINANCIAL REPORT**



**SHIRE OF BEVERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

**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 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Beverley at 30th June 2020 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 27th day of April, 2021



S.P. Gollan
Chief Executive Officer



**SHIRE OF BEVERLEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Revenue				
Rates	23(a)	2,813,252	2,800,672	2,694,744
Operating Grants, Subsidies and Contributions	29	1,899,398	1,192,083	1,683,236
Fees and Charges	28	630,881	583,040	589,732
Interest Earnings	2(a)	117,455	88,455	158,925
Other Revenue		483,785	471,451	480,248
		<u>5,944,771</u>	<u>5,135,701</u>	<u>5,606,885</u>
Expenses				
Employee Costs		(2,056,018)	(2,132,703)	(1,962,529)
Materials and Contracts		(1,570,890)	(2,051,198)	(1,464,477)
Utility Charges		(230,369)	(221,479)	(203,037)
Depreciation on Non-Current Assets	2(a)	(2,330,127)	(2,306,734)	(2,452,839)
Interest Expenses	2(a)	(82,572)	(96,015)	(81,547)
Insurance Expenses		(195,150)	(192,504)	(184,221)
Other Expenditure		(110,361)	(84,325)	(101,145)
		<u>(6,575,487)</u>	<u>(7,084,958)</u>	<u>(6,449,795)</u>
		(630,716)	(1,949,257)	(842,910)
Non-Operating Grants, Subsidies and Contributions	29	824,214	1,679,656	5,793,490
Profit on Asset Disposals	21	-	30,000	35,161
Loss on Asset Disposal	21	(40,052)	(55,000)	(25,483)
Asset Accounting Change - Regulations	7(b)	-	-	(96,513)
		<u>153,446</u>	<u>(294,601)</u>	<u>4,863,745</u>
Net Result				
Other Comprehensive Income				
Changes on revaluation of non-current assets	13	-	-	238,273
		<u>-</u>	<u>-</u>	<u>238,273</u>
Total Other Comprehensive Income				
		<u>153,446</u>	<u>(294,601)</u>	<u>5,102,018</u>
Total Comprehensive Income				

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 2020**

	NOTE	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Revenue				
General Purpose Funding		3,741,567	3,296,127	3,686,492
Governance		53,682	35,100	81,896
Law, Order, Public Safety		212,127	210,156	214,112
Health		582	100	364
Housing		130,888	117,192	119,433
Community Amenities		223,806	207,073	210,223
Recreation and Culture		260,516	242,701	128,164
Transport		727,773	399,056	1,543,925
Economic Services		176,097	208,929	129,240
Other Property and Services		71,286	15,469	56,632
		<u>5,598,324</u>	<u>4,731,903</u>	<u>6,170,481</u>
Expenses				
General Purpose Funding		(145,995)	(182,995)	(142,773)
Governance		(209,513)	(274,300)	(338,017)
Law, Order, Public Safety		(415,298)	(357,971)	(331,196)
Health		(144,873)	(170,695)	(136,060)
Education and Welfare		(72,603)	(92,513)	(62,605)
Housing		(181,650)	(212,325)	(298,426)
Community Amenities		(648,050)	(674,741)	(627,697)
Recreation and Culture		(1,414,829)	(1,480,668)	(1,289,393)
Transport		(2,518,082)	(2,558,918)	(2,378,080)
Economic Services		(409,781)	(558,586)	(385,443)
Other Property and Services		14,206	(6,433)	(43,045)
		<u>(6,146,468)</u>	<u>(6,570,145)</u>	<u>(6,032,735)</u>
Finance Costs				
Housing		-	-	(117)
Community Amenities		(1,706)	(1,467)	(2,437)
Recreation and Culture		(80,866)	(94,548)	(78,993)
	2(a)	<u>(82,572)</u>	<u>(96,015)</u>	<u>(81,547)</u>
Non-Operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		26,950	-	-
Recreation and Culture		38,847	400,000	300,005
Transport		758,417	1,264,656	4,594,376
		<u>824,214</u>	<u>1,664,656</u>	<u>4,894,381</u>
Profit/(Loss) on Disposal of Assets				
Governance		(15,530)	(9,000)	(6,847)
Law, Order, Public Safety		-	(35,000)	(7,998)
Health		-	-	(8,638)
Other Property and Services		(24,522)	19,000	33,161
	21	<u>(40,052)</u>	<u>(25,000)</u>	<u>9,678</u>
Asset Accounting Change - Regulations	7(b)	-	-	(96,513)
Net Result		153,446	(294,601)	4,863,745
Other Comprehensive Income				
Changes on revaluation of non-current assets	13	-	-	238,273
Total Other Comprehensive Income		<u>-</u>	<u>-</u>	<u>238,273</u>
Total Comprehensive Income		<u>153,446</u>	<u>(294,601)</u>	<u>5,102,018</u>

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



**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2020**

	NOTE	2019/20 Actual \$	2018/19 Actual \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	1,931,559	4,453,120
Trade and Other Receivables	4	416,379	624,974
Other Financial Assets	5	2,599,819	-
Inventories	6	9,345	12,501
TOTAL CURRENT ASSETS		<u>4,957,102</u>	<u>5,090,595</u>
NON-CURRENT ASSETS			
Other Receivables	4	150,441	154,483
Other Financial Assets	5	53,416	46,400
Property, Plant and Equipment	7(a)	23,069,483	23,360,563
Infrastructure	8(a)	60,366,533	60,219,209
TOTAL NON-CURRENT ASSETS		<u>83,639,873</u>	<u>83,780,655</u>
TOTAL ASSETS		<u>88,596,975</u>	<u>88,871,250</u>
CURRENT LIABILITIES			
Trade and Other Payables	9	444,812	814,267
Long Term Borrowings	10	137,938	153,429
Employee Related Provisions	11	352,111	342,435
TOTAL CURRENT LIABILITIES		<u>934,861</u>	<u>1,310,131</u>
NON-CURRENT LIABILITIES			
Trade and Other Payables	9	304,054	-
Long Term Borrowings	10	1,379,225	1,517,163
Employee Related Provisions	11	67,240	25,790
TOTAL NON-CURRENT LIABILITIES		<u>1,750,519</u>	<u>1,542,953</u>
TOTAL LIABILITIES		<u>2,685,380</u>	<u>2,853,084</u>
NET ASSETS		<u>85,911,595</u>	<u>86,018,166</u>
EQUITY			
Retained Surplus		43,427,040	43,643,768
Reserves - Cash Backed	12	2,582,025	2,372,868
Revaluation Surplus	13	39,902,530	40,001,530
TOTAL EQUITY		<u>85,911,595</u>	<u>86,018,166</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 2020**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/ INVESTMENT BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		38,881,645	2,271,246	39,763,257	80,916,148
Comprehensive Income					
Net Result		4,863,745	-	-	4,863,745
Changes on Revaluation of Non-Current Assets	13	-	-	238,273	238,273
Total Comprehensive Income		4,863,745	-	238,273	5,102,018
Reserve Transfers		(101,622)	101,622	-	-
Balance as at 30 June 2019		43,643,768	2,372,868	40,001,530	86,018,166
Changes in Accounting Policy - AASB 15 Adoption	36(d)	(161,017)	-	-	(161,017)
Changes in Accounting Policy - Regulation Changes	7	-	-	(99,000)	(99,000)
Restated total equity 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 Other 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

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 2020**

	NOTE	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,813,252	2,800,672	2,694,744
Operating Grants, Subsidies and Contributions		1,899,398	1,192,083	1,683,236
Fees and Charges		630,882	583,040	589,733
Interest Earnings		117,456	88,455	158,925
Other Revenue		439,848	471,454	852,730
		<u>5,900,836</u>	<u>5,135,704</u>	<u>5,979,368</u>
Payments				
Employee Costs		(2,004,892)	(2,132,703)	(1,922,012)
Materials and Contracts		(1,570,890)	(2,051,198)	(1,464,477)
Utility Charges		(230,369)	(221,479)	(203,037)
Insurance Expenses		(195,150)	(192,504)	(184,221)
Interest expenses		(101,836)	(96,015)	(82,855)
Other Expenditure		(253,893)	(84,325)	(1,231,865)
		<u>(4,357,030)</u>	<u>(4,778,224)</u>	<u>(5,088,467)</u>
Net Cash Provided By (Used In) Operating Activities	14(b)	<u>1,543,806</u>	<u>357,480</u>	<u>890,901</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	7(b)	(978,364)	(1,846,000)	(972,877)
Payments for Construction of Infrastructure	8(b)	(1,517,042)	(2,700,790)	(5,473,045)
Non-Operating Grants, Subsidies and Contributions	29	663,197	1,679,656	5,793,490
Proceeds from Sale of Plant & Equipment	21	169,982	-	167,920
Proceeds from Advances		-	345,000	-
Proceeds from financial assets at amortised cost - Bonds		316,042	-	-
Payments (to) financial assets at amortised cost – Term Deposits		(2,582,024)	-	-
Net Cash Provided By (Used In) Investing Activities		<u>(3,928,209)</u>	<u>(2,522,134)</u>	<u>(484,512)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	22	(153,429)	(153,429)	(129,929)
Repayment of Finance Leases		-	16,270	-
Proceeds from Self Supporting Loans	22	16,271	-	15,313
Proceeds from New Debentures	22	-	150,000	-
Net Cash Provided By (Used In) Financing Activities		<u>(137,158)</u>	<u>12,841</u>	<u>(114,616)</u>
Net Increase (Decrease) in Cash Held		(2,521,561)	(2,151,813)	291,773
Cash at Beginning of Year		4,453,120	4,453,118	4,161,347
Cash and Cash Equivalents at the End of the Year	14(a)	<u>1,931,559</u>	<u>2,301,305</u>	<u>4,453,120</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 2020**

	NOTE	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Revenue				
General Purpose Funding		928,315	494,955	991,754
Governance		53,682	26,100	81,896
Law, Order, Public Safety		239,077	210,156	214,112
Health		582	100	364
Housing		130,888	117,192	119,433
Community Amenities		223,806	207,073	210,223
Recreation and Culture		299,363	642,701	428,169
Transport		1,486,190	1,663,712	6,138,301
Economic Services		176,097	208,929	129,240
Other Property and Services		71,286	45,469	56,632
		<u>3,609,286</u>	<u>3,616,387</u>	<u>8,370,124</u>
Expenses				
General Purpose Funding		(145,995)	(182,495)	(142,773)
Governance		(225,043)	(274,300)	(344,864)
Law, Order, Public Safety		(415,298)	(392,971)	(339,194)
Health		(144,873)	(170,695)	(144,698)
Education and Welfare		(72,603)	(92,513)	(62,605)
Housing		(181,650)	(212,325)	(298,543)
Community Amenities		(649,756)	(676,208)	(630,134)
Recreation and Culture		(1,495,695)	(1,575,216)	(1,368,386)
Transport		(2,518,082)	(2,558,918)	(2,474,593)
Economic Services		(409,781)	(558,586)	(385,443)
Other Property and Services		(10,316)	(17,433)	(9,884)
		<u>(6,269,092)</u>	<u>(6,711,660)</u>	<u>(6,201,117)</u>
Net Result Excluding Rates		(2,659,806)	(3,095,273)	2,169,007
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	40,052	25,000	(9,678)
Asset Accounting Change - Regulations	7(b)	-	-	96,513
Movements in Non-Current to Current Items		10,917	-	(54,716)
Depreciation and Amortisation on Assets	2(a)	2,330,127	2,306,735	2,452,839
Total Non-Cash Expenditure and Revenue		2,381,096	2,331,735	2,484,958
Capital Expenditure and Revenue				
Purchase Land and Buildings	7(b)	(423,598)	(979,000)	(656,551)
Purchase Plant and Equipment	7(b)	(554,765)	(867,000)	(257,329)
Purchase Furniture and Equipment	7(b)	-	-	(58,997)
Purchase Infrastructure Assets - Roads	8(b)	(1,276,983)	(2,441,722)	(1,798,238)
Purchase Infrastructure Assets - Other	8(b)	(240,059)	(259,068)	(3,674,807)
Proceeds from Disposal of Assets	21	169,983	345,000	167,920
Repayment of Debentures	22	(153,429)	(153,429)	(129,929)
Proceeds from New Debentures	22	-	150,000	-
Self-Supporting Loan Principal Income		16,271	16,270	15,313
Transfers to Reserves (Restricted Assets)	12	(537,901)	(547,696)	(262,401)
Transfers from Reserves (Restricted Assets)	12	328,744	974,867	160,779
Total Capital Expenditure and Revenue		(2,671,737)	(3,761,778)	(6,494,240)
ADD Surplus/(Deficit) July 1 B/Fwd.	23(b)	1,563,627	1,724,644	870,175
LESS Surplus/(Deficit) June 30 C/Fwd.	23(b)	1,426,432	-	1,724,644
Total (Deficit) to be covered by General Rate	23(a)	(2,813,252)	(2,800,672)	(2,694,744)

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 2020**

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 20 to these financial statements.

**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**



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 2020**

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	Based on 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 2020**

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 2020**

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 2020**

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 2020**

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 2020**

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 statement of financial position.

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 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(i) Fair Value of Assets and Liabilities

When performing a revaluation, Council uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

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 2020**

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 2020**

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 leases 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 2020**

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 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) 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 1059 Service Concession Arrangements: Grantors	July 2017	1 July 2020	AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.
(ii)	AASB 2018-7 Amendments to Australian Accounting Standards - Materiality	December 2018	1 July 2020	Specific impacts of AASB 2018-7 Amendments to Australian Accounting Standards - Materiality, have not been identified.

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 2020

2. REVENUE AND EXPENSES	2019/20	2018/19	
	Actual	Actual	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
Audit Expenses	11,132	15,500	
Other Services	7,392	-	
Depreciation			
Buildings	666,323	783,764	
Furniture and Equipment	15,527	27,029	
Plant and Equipment	278,559	272,328	
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>2,330,127</u>	<u>2,452,839</u>	
Interest Expenses (Finance Costs)			
Debentures (<i>refer Note 22(a)</i>)	82,572	81,547	
	<u>82,572</u>	<u>81,547</u>	
Rental Charges			
- Operating Leases	6,364	6,364	
	<u>6,364</u>	<u>6,364</u>	
(ii) Crediting as Revenue:			
	2019/20	2019/20	2018/19
	Actual	Budget	Actual
	\$	\$	\$
Interest Earnings			
Investments			
- Reserve Funds	42,458	47,455	58,519
- Other Funds	34,208	20,000	65,420
Other Interest Revenue (<i>refer Note 27</i>)	40,789	21,000	34,986
	<u>117,455</u>	<u>88,455</u>	<u>158,925</u>



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

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 2020

2. REVENUE AND EXPENSES (Continued)**(c) Conditions Over Grants/Contributions**

<u>Grant/Contribution</u>	<u>Function/ Activity</u>	<u>Opening Balance (*) 01-Jul-18 \$</u>	<u>Received (+) 2018/19 \$</u>	<u>Expended (#) 2018/19 \$</u>	<u>Closing Balance (*) 30-Jun-19 \$</u>	<u>Received (+) 2019/20 \$</u>	<u>Expended (#) 2019/20 \$</u>	<u>Closing Balance 30-Jun-20 \$</u>
MRWA Direct Road Grant	Transport	-	108,404	(108,404)	-	115,556	(115,556)	-
Regional Road Group Grant	Transport	-	322,385	(322,385)	-	320,698	(320,698)	-
Roads To Recovery Grant	Transport	-	4,081,472	(4,081,472)	-	303,652	(303,652)	-
Special Bridge Grant	Transport	-	134,067	-	134,067	-	(134,067)	-
Bush Fire Risk Mitigation Grant	Law, Order, Public Safety	-	26,950	-	26,950	-	(26,950)	-
Total		-	4,673,278	(4,512,261)	161,017	739,906	(900,923)	-

Notes:

(*) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(+) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(#) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

Economic dependency

A significant portion of revenue is received by way of grants from State and Federal Government. Total grant revenue from government sources is disclosed within the Statement of Comprehensive Income.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

	2019/20 Actual \$	2018/19 Actual \$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	1,615,517	1,919,235
Restricted	<u>316,042</u>	<u>2,533,885</u>
	<u><u>1,931,559</u></u>	<u><u>4,453,120</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Reserve Funds - Cash Backed (<i>refer Notes 5 and 12</i>)	-	2,372,868
Unspent Grants (<i>refer Note 2(c)</i>)	-	161,017
ILU Retention Fees - Bond	<u>316,042</u>	<u>-</u>
	<u><u>316,042</u></u>	<u><u>2,533,885</u></u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	295,769	246,474
Sundry Debtors	103,322	143,583
GST Receivable	-	218,646
Loans - Clubs/Institutions	<u>17,288</u>	<u>16,271</u>
	<u><u>416,379</u></u>	<u><u>624,974</u></u>
Non-Current		
Rates Outstanding - Pensioners	125,188	111,942
Loans - Clubs/Institutions	<u>25,253</u>	<u>42,541</u>
	<u><u>150,441</u></u>	<u><u>154,483</u></u>
5. OTHER FINANCIAL ASSETS		
Current		
Contract Assets	17,795	-
Investment - Reserve Funds - Cash Based (<i>refer Note 12</i>)	<u>2,582,024</u>	<u>-</u>
	<u><u>2,599,819</u></u>	<u><u>-</u></u>
Non-Current		
Investment - Local Government House*	<u>53,416</u>	<u>46,400</u>
	<u><u>53,416</u></u>	<u><u>46,400</u></u>
*The Shire of Beverley holds three units in the Local Government House Trust.		
6. INVENTORIES		
Current		
Fuel and Materials	<u>9,345</u>	<u>12,501</u>
	<u><u>9,345</u></u>	<u><u>12,501</u></u>



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

	2019/20 Actual \$	2018/19 Actual \$
7. PROPERTY, PLANT AND EQUIPMENT		
(a) Land and Buildings		
Freehold Land at Fair Value	2,679,196	2,679,196
	<u>2,679,196</u>	<u>2,679,196</u>
Land Under Control at Fair Value	-	99,000
Total Land	<u>2,679,196</u>	<u>2,778,196</u>
Buildings at Fair Value	33,792,949	33,410,350
Less Accumulated Depreciation	<u>(15,612,705)</u>	<u>(14,982,507)</u>
Total Buildings	<u>18,180,244</u>	<u>18,427,843</u>
Total Land and Buildings	<u>20,859,440</u>	<u>21,206,039</u>
Plant and Equipment		
Plant and Equipment at Fair Value	3,972,266	3,631,501
Less Accumulated Depreciation	<u>(1,872,468)</u>	<u>(1,602,750)</u>
Total Plant and Equipment	<u>2,099,798</u>	<u>2,028,751</u>
Furniture and Equipment		
Furniture and Equipment at Fair Value	192,348	192,349
Less Accumulated Depreciation	<u>(82,103)</u>	<u>(66,576)</u>
Total Furniture and Equipment	<u>110,245</u>	<u>125,773</u>
Total Property, Plant and Equipment	<u>23,069,483</u>	<u>23,360,563</u>

Land and Buildings:

A valuation of land and building assets was undertaken by an external consultant in December 2016 and the valuation was adopted as the fair value in June 2017.

The revaluation of land and building assets resulted in an increase on revaluation of \$454,061 in the net value of land and buildings.

All of this increase was credited to the revaluation surplus (refer Note 12) 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 12) 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 2020 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 2020

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 2017	Level 2/3 Market/Cost 2017	Level 3 Cost 2017			Level 2/3 Market/Cost 2019	Level 3 Cost 2017	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at the beginning of the year	2,778,196	7,820,601	10,607,242	18,427,843	21,206,039	2,028,751	125,773	23,360,563
Additions	-	56,736	366,863	423,599	423,599	554,763	-	978,362
(Disposals)	-	-	(4,874)	(4,874)	(4,874)	(205,159)	-	(210,033)
Revaluation - Increments	-	-	-	-	-	-	-	-
- (Decrements)	-	-	-	-	-	-	-	-
Impairment - (Losses)	-	-	-	-	-	-	-	-
- Reversals	-	-	-	-	-	-	-	-
Changes in recognition of assets due to changes to Regulations	(99,000)	-	-	-	(99,000)	-	-	(99,000)
Depreciation (Expense)	-	(206,924)	(459,399)	(666,323)	(666,323)	(278,559)	(15,527)	(960,409)
Carrying amount at the end of year	2,679,196	7,670,413	10,509,832	18,180,245	20,859,441	2,099,796	110,246	23,069,483

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 arms 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 2020**

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 2017	Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly e.g. local land sales.
Land vested in and under the control of Council	3	Improvements to land valued using depreciated replacement cost.	Independent Registered Valuer	June 2017	Depreciated replacement cost to acquire a modern equivalent that would provide equal utility.
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 2017	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 2017	Depreciated replacement cost to acquire a modern equivalent that would provide equal utility.
Plant and Equipment	2/3	Market approach using recent observable market data for similar properties & Cost approach using depreciated replacement cost.	Independent Registered Valuer	June 2019	Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly e.g. Plant auction sales.
Furniture and Equipment	3	Cost approach using depreciated replacement cost.	Management Valuation	June 2017	Residual values and remaining useful life assessment inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

	2019/20	2018/19
	Actual	Actual
	\$	\$
8. INFRASTRUCTURE		
(a) Roads - Valuation	37,667,954	36,390,971
Less Accumulated Depreciation	<u>(11,074,538)</u>	<u>(10,252,149)</u>
	26,593,416	26,138,822
Bridges - Valuation	42,227,546	42,084,386
Less Accumulated Depreciation	<u>(12,712,730)</u>	<u>(12,327,588)</u>
	29,514,816	29,756,798
Footpaths - Valuation	1,827,380	1,730,481
Less Accumulated Depreciation	<u>(1,187,426)</u>	<u>(1,149,482)</u>
	639,954	580,999
Drainage - Valuation	2,703,200	2,703,200
Less Accumulated Depreciation	<u>(620,633)</u>	<u>(570,975)</u>
	2,082,567	2,132,225
Parks & Ovals - Valuation	2,034,941	2,034,941
Less Accumulated Depreciation	<u>(499,161)</u>	<u>(424,576)</u>
	1,535,780	1,610,365
	<u>60,366,533</u>	<u>60,219,209</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 2020

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.

Fair Value Hierarchy Valuation Approach Last Valued	<u>Roads</u>	<u>Bridges</u>	<u>Footpaths</u>	<u>Drainage</u>	<u>Parks & Ovals</u>	<u>Total</u>
	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	26,138,822	29,756,798	580,999	2,132,225	1,610,365	60,219,209
Additions	1,276,983	143,160	96,899	-	-	1,517,042
(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>26,593,416</u>	<u>29,514,816</u>	<u>639,954</u>	<u>2,082,567</u>	<u>1,535,780</u>	<u>60,366,533</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 arms 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 2020**

8. INFRASTRUCTURE (Continued)**(c) 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 2020

	2019/20 Actual \$	2018/19 Actual \$
9. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	382,949	766,795
GST Payable	10,743	-
ILU Retention Fee - Bond	11,988	-
Accrued Interest on Debentures	5,626	24,890
Accrued Salaries and Wages	33,506	22,582
	<u>444,812</u>	<u>814,267</u>
Non-Current		
ILU Retention Fee - Bond	304,054	-
	<u>304,054</u>	<u>-</u>
10. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge Debentures	137,938	153,429
	<u>137,938</u>	<u>153,429</u>
Non-Current		
Secured by Floating Charge Debentures	1,379,225	1,517,163
	<u>1,379,225</u>	<u>1,517,163</u>
Additional detail on borrowings is provided in Note 22.		
11. PROVISIONS		
Analysis of Total Provisions		
Current Provisions	352,111	342,435
Non Current Provisions	67,240	25,790
	<u>419,351</u>	<u>368,225</u>
	Provision for Annual Leave \$	Provision for Long Service Leave \$
Opening balance as at 1 July 2019	184,119	184,106
Additional provisions	52,452	50,518
Amounts used	(37,664)	(14,180)
Balance at 30 June 2020	<u>198,907</u>	<u>220,444</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
12. RESERVES - CASH BACKED			
(a) Annual Leave Reserve			
<i>Purpose - to be used to fund annual leave requirements.</i>			
Opening Balance	136,589	136,590	133,067
Amount Set Aside / Transfer to Reserve	2,463	2,732	3,522
Amount Used / Transfer from Reserve	-	-	-
	<u>139,052</u>	<u>139,322</u>	<u>136,589</u>
(b) Avon River Development Reserve			
<i>Purpose - to be used to develop the Avon River pool and surrounding environment.</i>			
Opening Balance	25,384	25,383	24,752
Amount Set Aside / Transfer to Reserve	458	508	632
Amount Used / Transfer from Reserve	-	-	-
	<u>25,842</u>	<u>25,891</u>	<u>25,384</u>
(c) Building Reserve			
<i>Purpose - to be used to fund the construction of new and renovation of existing Council buildings.</i>			
Opening Balance	352,638	352,638	411,853
Amount Set Aside / Transfer to Reserve	6,359	7,053	10,785
Amount Used / Transfer from Reserve	(70,000)	(100,000)	(70,000)
	<u>288,997</u>	<u>259,691</u>	<u>352,638</u>
(d) Community Bus Reserve			
<i>Purpose - to be used for the replacement of the Community Bus.</i>			
Opening Balance	36,075	36,075	32,652
Amount Set Aside / Transfer to Reserve	1,768	1,889	3,423
Amount Used / Transfer from Reserve	-	-	-
	<u>37,843</u>	<u>37,964</u>	<u>36,075</u>
(e) Cropping Committee Reserve			
<i>Purpose - to be used to fund Community Based projects and assist Community Groups.</i>			
Opening Balance	134,139	134,139	101,540
Amount Set Aside / Transfer to Reserve	40,397	40,411	40,549
Amount Used / Transfer from Reserve	(15,440)	(120,000)	(7,950)
	<u>159,096</u>	<u>54,550</u>	<u>134,139</u>
(f) Emergency Services Reserve			
<i>Purpose - to be used to acquire Emergency Service support equipment.</i>			
Opening Balance	126,293	126,293	123,145
Amount Set Aside / Transfer to Reserve	2,277	2,526	3,148
Amount Used / Transfer from Reserve	(100,000)	(120,000)	-
	<u>28,570</u>	<u>8,819</u>	<u>126,293</u>
(g) LSL and Gratuity Reserve			
<i>Purpose - to be used to fund Long Service Leave and Gratuity payment obligations.</i>			
Opening Balance	43,299	43,301	62,607
Amount Set Aside / Transfer to Reserve	781	866	1,692
Amount Used / Transfer from Reserve	(13,513)	(44,167)	(21,000)
	<u>30,567</u>	<u>-</u>	<u>43,299</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
12. RESERVES - CASH BACKED (Continued)			
(h) Office Equipment Replacement Reserve			
<i>Purpose - to be used for the replacement of office equipment.</i>			
Opening Balance	94	95	21,352
Amount Set Aside / Transfer to Reserve	1	-	571
Amount Used / Transfer from Reserve	(95)	-	(21,829)
	<u>-</u>	<u>95</u>	<u>94</u>
(i) Plant Replacement Reserve			
<i>Purpose - to be used for the purchase of major plant.</i>			
Opening Balance	488,157	488,156	475,659
Amount Set Aside / Transfer to Reserve	8,803	59,763	12,498
Amount Used / Transfer from Reserve	(129,696)	(300,000)	-
	<u>367,264</u>	<u>247,919</u>	<u>488,157</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	419,842	419,842	404,191
Amount Set Aside / Transfer to Reserve	12,571	13,397	15,651
Amount Used / Transfer from Reserve	-	-	-
	<u>432,413</u>	<u>433,239</u>	<u>419,842</u>
(k) Road Construction Reserve			
<i>Purpose - to be used to fund the construction and maintenance of roads.</i>			
Opening Balance	495,740	495,740	374,801
Amount Set Aside / Transfer to Reserve	17,921	9,915	120,939
Amount Used / Transfer from Reserve	-	(150,700)	-
	<u>513,661</u>	<u>354,955</u>	<u>495,740</u>
(l) Airfield Emergency Lighting Reserve			
<i>Purpose - to be used for the upgrade and maintenance of the Airfield runway lighting.</i>			
Opening Balance	39,239	39,240	38,173
Amount Set Aside / Transfer to Reserve	708	785	1,066
Amount Used / Transfer from Reserve	-	-	-
	<u>39,947</u>	<u>40,025</u>	<u>39,239</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	75,379	75,379	67,454
Amount Set Aside / Transfer to Reserve	77,394	41,851	47,925
Amount Used / Transfer from Reserve	-	(20,000)	(40,000)
	<u>152,773</u>	<u>97,230</u>	<u>75,379</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	-	-	-
Amount Set Aside / Transfer to Reserve	306,000	306,000	-
Amount Used / Transfer from Reserve	-	(100,000)	-
	<u>306,000</u>	<u>206,000</u>	<u>-</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
12.

	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
12. 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	-	-	-
Amount Set Aside / Transfer to Reserve	60,000	60,000	-
Amount Used / Transfer from Reserve	-	(20,000)	-
	<u>60,000</u>	<u>40,000</u>	<u>-</u>
(n) Summary			
Opening Balance	2,372,868	2,372,871	2,271,246
Amount Set Aside / Transfer to Reserve	537,901	547,696	262,401
Amount Used / Transfer from Reserve	(328,744)	(974,867)	(160,779)
Total Reserves	<u>2,582,025</u>	<u>1,945,700</u>	<u>2,372,868</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 2020**

	2019/20 Actual \$	2018/19 Actual \$
13. ASSET REVALUATION SURPLUS		
Asset revaluation surplus have arisen on revaluation of the following classes of non-current assets:		
(a) Land and Buildings		
Opening balance	9,621,871	9,621,871
Changes in recognition of assets due to changes to Regulations	(99,000)	
	<u>9,522,871</u>	<u>9,621,871</u>
(b) Plant and Equipment		
Opening Balance	436,388	198,115
Revaluation Increment	-	238,273
	<u>436,388</u>	<u>436,388</u>
(c) Infrastructure - Footpaths		
Opening Balance	538,684	538,684
	<u>538,684</u>	<u>538,684</u>
(d) Infrastructure - Bridges		
Opening Balance	25,921,379	25,921,379
	<u>25,921,379</u>	<u>25,921,379</u>
(e) Infrastructure - Drainage		
Opening Balance	1,798,258	1,798,258
	<u>1,798,258</u>	<u>1,798,258</u>
(f) Infrastructure - Parks & Ovals		
Opening Balance	1,684,950	1,684,950
	<u>1,684,950</u>	<u>1,684,950</u>
TOTAL ASSET REVALUATION RESERVES	<u>39,902,530</u>	<u>40,001,530</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

14. 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:

	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Cash and Cash Equivalents	<u>1,931,559</u>	<u>2,301,305</u>	<u>4,453,120</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	153,446	(294,601)	4,863,745
Amortisation	-	-	-
Depreciation	2,330,127	2,306,737	2,452,839
(Profit)/Loss on Sale of Asset	40,050	25,000	86,835
(Increase)/Decrease in Receivables	(66,355)	-	265,185
(Increase)/Decrease in Inventories	3,157	-	(2,563)
Increase/(Decrease) in Payables	(143,532)	-	(1,022,167)
Increase/(Decrease) in Employee Provisions	51,127	-	40,517
Grants/Contributions for the Development of Assets	<u>(824,214)</u>	<u>(1,679,656)</u>	<u>(5,793,490)</u>
Net Cash from Operating Activities	<u>1,543,806</u>	<u>357,480</u>	<u>890,901</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Credit Card limit	10,000	10,000
Credit Card Balance at Balance Date	<u>(3,571)</u>	<u>(3,571)</u>
Total Amount of Credit Unused	<u>6,429</u>	<u>6,429</u>

Loan Facilities

Loan Facilities - Current	137,938	153,429
Loan Facilities - Non-Current	<u>1,379,225</u>	<u>1,517,163</u>
Total Facilities in Use at Balance Date	<u>1,517,163</u>	<u>1,670,592</u>

Unused Loan Facilities at Balance Date	<u>-</u>	<u>-</u>
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15. CONTINGENT LIABILITIES

Council does not have any known contingent liabilities as at 30 June 2020.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

	2019/20 Actual \$	2018/19 Actual \$
16. CAPITAL AND LEASING COMMITMENTS		
(a) Operating Lease Commitments		
Council does not have any lease commitments as at 30 June 2020.		
Payable:		
- not later than one year	-	6,364
	-	6,364
	-	6,364
Note: With the implementation of AASB 16, from 1 July 2019 all Leased assets will be capitalised and applicable interest components and applicable depreciation of the leased item will be expensed.		
(b) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	734,027	-
- plant & equipment purchases	95,475	-
	829,502	-
	829,502	-
Payable:		
- not later than one year	829,502	-
	829,502	-
	829,502	-
17. JOINT VENTURE		
The Shire of Beverley did not participate in any joint venture in the 2019/20 financial year.		
18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY		
Governance	1,013,303	1,061,926
Law, Order, Public Safety	187,730	144,122
Health	466,468	476,046
Housing	3,312,129	3,393,260
Community Amenities	98,067	101,407
Recreation and Culture	10,962,294	11,144,409
Transport	65,063,432	64,962,099
Economic Services	570,509	582,256
Other Property and Services	1,861,084	1,714,247
Unallocated	5,061,959	5,291,478
	88,596,975	88,871,250
	88,596,975	88,871,250



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

19. FINANCIAL RATIOS	2019/20	2018/19	2017/18
Current Ratio	2.73	2.26	1.36
Asset Sustainability Ratio	0.61	2.17	0.79
Debt Service Cover Ratio	7.38	8.04	21.58
Operating Surplus Ratio	(0.15)	(0.20)	0.16
Own Source Revenue Coverage Ratio	0.67	0.64	0.86
Asset Consumption Ratio	0.65	0.75	0.61
Asset Renewal Funding Ratio	1.94	1.56	0.65
Rates to Borrowings Ratio	1.85	1.61	1.47

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	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Rates to Borrowings Ratio	$\frac{\text{Total Rates}}{\text{Total Borrowings}}$



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

20. 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 01-Jul-19 \$	Amounts Received \$	Amounts Paid (\$)	Reclassification Municipal Fund (\$)	Balance 30-Jun-20 \$
Unclaimed Monies	134	-	-	-	134
Nomination Deposits	-	480	(480)	-	-
Second Hand Housing Deposits	5,000	-	-	-	5,000
Housing Rental Bonds	5,767	500	(715)	-	5,552
Subdivision Bonds	10,000	-	-	-	10,000
Key Bonds	2,625	1,000	(1,395)	-	2,230
Cleaning Bonds	1,500	1,500	(1,500)	-	1,500
Funds held on behalf of the Community	63,604	8,092	(60,314)	-	11,382
ILU Retention Fee Fund	328,030	-	(11,988)	(316,042)	-
Cornerstone Retention Fee Fund	58,068	-	(58,068)	-	-
Cornerstone Commercial Tenancy Bond	7,308	750	(750)	-	7,308
	<u>482,035</u>				<u>43,105</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

21. DISPOSAL OF ASSETS

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	53,083	50,000	42,427	41,000	(10,656)	(9,000)
Community Bus Shed	4,874	-	-	-	(4,874)	-
Law, Order & Public Safety						
2016 Case 590ST Backhoe	-	115,000	-	80,000	-	(35,000)
Other Property & Services						
2017 Holden Trailblazer SUV	32,670	30,000	23,636	24,000	(9,034)	(6,000)
2015 Holden Colorado Crew Cab	23,336	30,000	17,555	30,000	(5,781)	-
2012 Isuzu FVZ1400 Tip Truck	96,071	50,000	86,364	60,000	(9,707)	10,000
2014 Mitsubishi Fuso Canter Truck	-	35,000	-	30,000	-	(5,000)
2009 John Deere 544K Loader	-	60,000	-	80,000	-	20,000
	210,034	370,000	169,982	345,000	(40,052)	(25,000)

Profit on Asset Disposal
(Loss) on Asset Disposal

-
(40,052)
(40,052)



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

22. INFORMATION ON BORROWINGS**(a) Repayments - Debentures**

Particulars	Principal 01-Jul-19 \$	New Loans \$	Principal Repayments		Principal 30-Jun-20		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation & Culture								
Loan 117 - Bowling Greens* <i>Loan Date: 22 November 2006</i> <i>Term: 15 Years</i> <i>Fixed Interest Rate: 6.16%</i>	42,604	-	16,270	16,270	26,334	26,334	2,892	2,715
Loan 118 - Recreation Centre <i>Loan Date: 10 May 2013</i> <i>Term: 20 Years</i> <i>Fixed Interest Rate: 4.68%</i>	807,364	-	63,678	63,678	743,686	743,686	44,261	60,466
Loan 120 - Cornerstone Centre <i>Loan Date: 12 April 2018</i> <i>Term: 15 Years</i> <i>Fixed Interest Rate: 3.50%</i>	758,634	-	42,827	42,827	715,807	715,807	33,713	31,367
Community Amenities								
Loan 119 - Storm Water Dams <i>Loan Date: 23 June 2016</i> <i>Term: 5 Years</i> <i>Fixed Interest Rate: 2.21%</i>	61,990	-	30,654	30,654	31,336	31,336	1,706	1,467
	1,670,592	-	153,429	153,429	1,517,163	1,517,163	82,572	96,015

(*) 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 2019/20 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 2019/20 financial year.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

23. RATING INFORMATION**(a) Rates**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
General Rate - GRV	0.110570	500	5,835,518	645,233	(386)	-	644,847	645,233	1,000	-	646,233
General Rate - UV	0.009014	627	240,424,500	2,167,186	(800)	-	2,166,386	2,167,186	1,000	-	2,168,186
General Rate - UV Mining	0.009014	-	-	-	-	-	-	-	-	-	-
Sub-Totals		1,127	246,260,018	2,812,419	(1,186)	-	2,811,233	2,812,419	2,000	-	2,814,419
Minimum Rates											
Minimum Rates - GRV											
Minimum Rates - GRV	853	162	591,387	138,186	-	-	138,186	138,186	-	-	138,186
Minimum Rates - UV	853	99	6,838,000	84,447	-	-	84,447	85,300	-	-	85,300
Minimum Rates - UV Mining	853	4	67,382	3,412	-	-	3,412	3,412	-	-	3,412
Sub-Totals		265	7,496,769	226,045	-	-	226,045	226,898	-	-	226,898
Discounts (refer note 26)							3,037,278 (226,269)				3,041,317 (243,145)
Total Amount Raised from General Rate							2,811,009				2,798,172
Ex-Gratia Rates							3,219				3,000
Rates Written Off							(976)				(500)
Specified Area Rate (refer note 24)							-				-
Total Rates							2,813,252				2,800,672

SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

23. RATING INFORMATION (Continued)

(b) Information on Surplus/(Deficit) Brought Forward	2019/20 (30 June 2020 Carried Forward) \$	2019/20 (1 July 2019 Brought Forward) \$	2018/19 (30 June 2019 Carried Forward) \$
Surplus/(Deficit) - Rate Setting Statement	<u>1,426,432</u>	<u>1,563,627</u>	<u>1,724,644</u>
Comprises:			
Cash - Unrestricted	1,615,517	1,919,235	1,919,235
Cash - Restricted Grant Funds	-	-	161,017
Cash - Restricted Reserves	-	2,372,868	2,372,868
Rates - Current	295,769	246,474	246,474
Sundry Debtors	103,322	143,585	143,585
Contract Asset	17,795	-	-
GST Receivable	-	218,646	218,646
Inventories			
- Fuel and Materials	9,345	12,501	12,501
Less:			
Reserves - Cash Backed	-	(2,372,868)	(2,372,868)
Sundry Creditors	(382,949)	(766,795)	(766,795)
Accrued Interest on Debentures	(5,626)	(24,890)	(24,890)
Accrued Salaries and Wages	(33,506)	(22,582)	(22,582)
Current Employee Benefits Provision	(352,111)	(342,435)	(342,435)
GST Payable	(10,743)	-	-
Employee Benefits - Cash Backed	169,619	179,888	179,888
Surplus/(Deficit)	<u>1,426,432</u>	<u>1,563,627</u>	<u>1,724,644</u>

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2019 Brought Forward position used in the 2019/20 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2018/19 audited financial report.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

24. SPECIFIED AREA RATE

Council has not levied any Specified Area Rates during 2019/20 financial year.

25. SERVICE CHARGES

Council has not levied any Service Charges during the 2019/20 financial year.

26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10.00%	226,269	243,145
Minimum Rate	Discount	10.00%		
			226,269	243,145

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.

27. INTEREST CHARGES AND INSTALMENTS

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%	-	36,223	15,000
Interest on Instalments Plan	5.50%	-	4,566	4,000
Admin. Charge on Instalments Plan	0.00%	10	4,290	4,000
			45,079	25,000

Ratepayers had the option of paying rates in four equal instalments, due on 2nd September 2019, 4th November 2019, 6th January 2020 and 6th March 2020. Administration charges and interest applied to the final three instalments.

28. FEES & CHARGES	2019/20 Actual \$	2018/19 Actual \$
General Purpose Funding	14,992	14,730
Governance	11	6,271
Law, Order, Public Safety	10,828	12,731
Health	382	164
Housing	108,919	98,473
Community Amenities	231,464	220,248
Recreation and Culture	142,892	119,357
Transport	7,195	7,859
Economic Services	105,479	94,893
Other Property and Services	8,719	15,006
	<u>630,881</u>	<u>589,732</u>

There were three new charges introduced during 2019/20. These included:

Increase to the Standpipe Water charge from \$8.35 to \$9.35 per kilolitre.

Introduciton of a standpipe access card fee of \$20 per card.

Introduciton of a non-potable water charge of \$3.35 per kilolitre.

These fees were adopted by absolute majority Council Resolution and include Goods and Services Tax.

All fees are generally set on a cost recovery basis.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

29. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2019/20 Actual	2018/19 Actual
By Nature and Type:	\$	\$
Operating Grants, Subsidies and Contributions*	1,899,398	1,683,236
Non-Operating Grants, Subsidies and Contributions	824,214	5,793,490
	<u>2,723,612</u>	<u>7,476,726</u>
By Program:		
General Purpose Funding	795,868	818,099
Governance	20,307	579
Law, Order, Public Safety	190,671	198,541
Housing	9,981	8,971
Community Amenities	4,329	1,962
Recreation and Culture	156,376	308,835
Transport	1,447,103	6,097,791
Economic Services	70,377	34,054
Other Property and Services	28,600	7,894
	<u>2,723,612</u>	<u>7,476,726</u>

* Operating Grants, Subsidies and Contributions total includes Reimbursements of \$359,295.

30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2019/20 Actual	2019/20 Budget	2018/19 Actual
	\$	\$	\$
Meeting Fees	40,900	40,900	40,900
President's Allowance	5,500	5,500	5,500
Deputy President's Allowance	1,375	1,375	1,375
Travelling Expenses	2,490	5,000	2,985
Telecommunications Allowance	15,283	11,510	11,532
	<u>65,548</u>	<u>64,285</u>	<u>62,292</u>

31. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	2019/20 Actual	2018/19 Actual
	\$	\$
	<u>28</u>	<u>28</u>
Number of Employees earning \$100,000+ Gross Salary per annum.	<u>2</u>	<u>1</u>

The Chief Executive Officer and Deputy Chief Executive Officer earned a gross salary of \$100,000+ in 2019/20.

32. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during the 2019/20 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2019/20 financial year.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

34. 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
	%	\$	\$	\$	\$
2019/20					
Cash and cash equivalents	0.67%	4,197,539	3,293,124	904,115	300
2018/19					
Cash and cash equivalents	1.89%	4,453,118	3,372,868	1,079,950	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.

	2019/20	2018/19
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	19,316	44,531

* 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 22.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

34. 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 2020 was determined as follows for rates and trade receivables:

No expected credit loss was forecast on 30 June 2020 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 2020 for trade receivables.



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

34. 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 \$
<u>2019/20</u>					
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>
<u>2018/19</u>					
Payables	814,267	-	-	814,267	814,267
Borrowings	-	104,594	1,565,998	1,670,592	1,670,592
	<u>814,267</u>	<u>104,594</u>	<u>1,565,998</u>	<u>2,484,859</u>	<u>2,484,859</u>



SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020

34. 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:

	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year Ended 30 June 2020</u>								
Fixed Rate								
Debtentures	31,337	26,334	-	-	-	1,459,492	1,517,163	4.14%
Weighted Average Effective Interest Rate	2.21%	6.16%	0.00%	0.00%	0.00%	4.11%		
<u>Year Ended 30 June 2019</u>								
Fixed Rate								
Debtentures	-	61,990	42,604	-	-	1,565,998	1,670,592	4.13%
Weighted Average Effective Interest Rate	0.00%	2.21%	6.16%	0.00%	0.00%	4.11%		



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

35. 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	460,292	51,063	74,891	-

*** 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 30.

**** 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 2020**

35. 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	296
Deputy Chief Executive Officer	N/A	Subsidised Gym Membership	296
Manager of Works	N/A	Subsidised Gym Membership	296
Manager of Planning and Development Services	N/A	Subsidised Gym Membership	296

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.	14,694

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.	8,866



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

35. RELATED PARTY DISCLOSURES (Continued)

(b) Related Party Disclosures (Continued)

v) Sale of Property

Sale of Property (Land, Buildings, Vehicles, Plant or Equipment) to the Shire of Beverley.

KMP/Elected Member	Related Party	Nature	Value
Manager of Works	N/A	Purchase Exercise Bike via Tender.	100



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

36. 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 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provision AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30-Jun-19	Reclassification	AASB 15 carrying amount 01-Jul-19
Contract Liabilities - Current				
Contract liabilities from contracts with customers	2(c)	0	(161,017)	(161,017)
Adjustment to retained surplus from adoption of AASB 15	36(d)	0	(161,017)	(161,017)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

	Note	2020 \$ as reported under AASB 15	Reclassification	2020 \$ compared to AASB 118 and 1004
Statement of Comprehensive Income				
Revenue				
Non-operating grants, subsidies and contributions	29	663,197	(17,795)	645,402
Net Result		(7,571)	(17,795)	(25,366)
Statement of Financial Position				
Contract assets	5	17,795	(17,795)	0
Net Assets		85,911,595	(17,795)	85,893,800
Statement of Changes in Equity				
Net Result		(7,571)	(17,795)	(25,366)
Retained Surplus		43,427,040	(17,795)	43,409,245

As at 1 July 2019 there were no applicable adjustments required to carrying amounts in the balance sheet brought forward at 30 June 2019 under AASB 118: Revenues.

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income For Not-For-Profit Entities on 1 July 2019 resulting in changes in accounting policies.

As at 1 July 2019 there were no applicable adjustments required to carrying amounts in the balance sheet brought forward at 30 June 2019 under AASB 118: Revenue and AASB 1004: Contributions.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. At 30 June 2019 the Shire had no leases required to be recognised.



**SHIRE OF BEVERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2020**

36. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)**(d) Impact of New Accounting Standards on Retained Surplus**

The impact on the Shire's retained surplus due to the adoption of AASB 15, AASB 16 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained Surplus - 30 June 2019			43,643,768
Adjustment to retained surplus from adoption of AASB 15	36(a)	(161,017)	(161,017)
Adjustment to retained surplus from adoption of AASB 16	36(c)	0	0
Adjustment to retained surplus from adoption of AASB 1058	36(b)	0	0
Retained Surplus - 1 July 2019			43,482,751

37. CHANGE IN ACCOUNTING POLICIES**(a) Change in Accounting Policies due to regulation changes.**

Effective 6 November 2020, Local Government (Financial Management) Regulation 16 was deleted and Local Government (Financial Management) Regulation 17A was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16.

	Note	Carrying Amount 30 June 2019	Reclassification	Carrying Amount 1 July 2019
Property, Plant & Equipment	7	23,360,563	(99,000)	23,261,563
Asset Revaluation Surplus - Land & Buildings	13	9,621,872	(99,000)	9,522,872

Also, following changes to the Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximate cost at the date of the change.





Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Beverley

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Beverley which comprises the Statement of Financial Position as at 30 June 2020, 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, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

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

- (i) is based on proper accounts and records; and
- (ii) 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 for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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 of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 of the Regulations, did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.



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 annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual 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 annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

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

- (i) In my opinion, there are no matters which indicate significant adverse trends in the financial position of the Shire.
- (ii) There was no matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other 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 annual financial report were supported by verifiable information and reasonable assumptions.

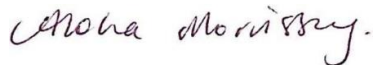
Other Matter

The financial ratios for 2018 and 2019 in Note 19 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2019. The auditor expressed an unmodified opinion on the annual financial report for that year.



Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Beverley for the year ended 30 June 2020 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 annual 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.



ALOHA MORRISSEY
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
7 May 2021

Attach



**SHIRE OF BEVERLEY
COUNCILLOR'S DECLARATION
FOR THE YEAR ENDED 30TH JUNE 2020**

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 D Davis
President



Cr C Pepper
Deputy President

Dated this 27th day of April 2021



13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

Nil

14. NEW BUSINESS ARISING BY ORDER OF THE MEETING

New Business of an urgent matter only arising by order of the meeting.

15. CLOSURE

The Chairman to declare the meeting closed.