



30 October 2024

ORDINARY MEETING

MINUTES

CONTENTS

1. OPENING	5
2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	5
2.1 Members Present.....	5
2.2 Staff Present	5
2.3 Observers and Visitors.....	5
2.4 Apologies and Approved Leave of Absence	5
2.5 Applications for Leave of Absence	6
3. DECLARATIONS OF INTEREST	6
4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	6
5. PUBLIC QUESTION TIME	6
6. CONDOLENCES	6
7. CONFIRMATION OF MINUTES	7
7.1 Minutes of The Ordinary Council Meeting Held 25 September 2024	7
7.2 Minutes of the Audit and Risk Committee Meeting held 30 October 2024	8
13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN	32
13.1 Chief Executive Officer Recruitment – Timeline	32
13.2 Chief Executive Officer Recruitment – Position Description	35
8. TECHNICAL SERVICES	43
9. PLANNING SERVICES	44
9.1 Structure Plan Audit – Lot 9000 on DP 74999 Simmons Road	44
9.2 Structure Plan Audit – Part Lot 3 on Plan 7434 Bremner Road (Fronting Langsford Street)	56
9.3 Structure Plan Audit – Lots 151, 152, 160-163 Brooking & Richardson Streets	65
9.4 Development Application: Home Business – 93 Lukin Forrest Street	74
10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES	86
11. FINANCE	87
11.1 Monthly Financial Report	87
11.2 Accounts Paid by Authority	95
11.3 RFT 05-2425 Administration Office & Civic Centre Carpark	106
11.4 Shire Depot CCTV Install	112
11.5 2023/24 Management Letter	116
11.6 Draft 2023/24 Independent Auditor's Report.....	121
11.7 2023/24 Councillors' Declaration	126
11.8 Draft 2023/24 Annual Report	129
12. ADMINISTRATION	209
12.1 Annual Electors Meeting	209
12.2 Proposed Disposal of Lot 230 Vincent Street, Beverley	211
12.3 2025 Ordinary Council Meeting Schedule.....	214
12.4 Annual Council and Staff Christmas Function and Gift	217
12.5 Shire Administration Opening Days Christmas/New Year Period	219

14. NEW BUSINESS ARISING BY ORDER OF THE MEETING	221
15. CLOSURE	221

1. OPENING

Meeting held in Council Chambers, Civic Centre, 132 Vincent Street Beverley.

The Presiding Member declared the meeting open at 3:03pm

The Shire of Beverley acknowledge the Traditional Owners of the land on which we meet, the Ballardong People. We pay our respects to Elders past and present.

Councillors and the public were advised this meeting is digitally recorded. All reasonable care is taken to maintain visitors privacy, however, as an attendee your presence may be recorded verbally. By staying in the meeting, it is assumed your consent is given to your voice being recorded. No visual recording is permitted.

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Members Present

Cr DC White	Shire President
Cr DJ Ridgway	Deputy President
Cr DL Brown	
Cr DW Davis	
Cr CJ Lawlor	
Cr SW Martin	
Cr AFC Sattler	

2.2 Staff Present

Mr SK Marshall	Deputy Chief Executive Officer
Mr BS de Beer	Manager of Planning and Development Services (until 3:42pm)
Mrs A Lewis	Executive Assistant

2.3 Observers and Visitors

Mr F Bremner	(until 3:15pm)	Visitor
Ms B Foster	(until 3:15pm)	Visitor
Mr L Shaw	(until 3:15pm)	CEO Recruitment Panel
Ms L Hyfield	(until 3:15pm)	CEO recruitment Panel (via phone)
Ms B Saetre-Mauger	(until 3:24pm)	Observer Item 9.4
Mr G Slingerland	(until 3:43pm)	Observer Item 9.3
Mr T Law	(until close)	Public Question Time

2.4 Apologies and Approved Leave of Absence

Mr SP Gollan	Chief Executive Officer
Cr JR Maxwell	Approved Leave of Absence

2.5 Applications for Leave of Absence

M1/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That Council approve leave of absence to Cr Sattler for the November and December Ordinary Council Meetings.

CARRIED 7/0

*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*

3. DECLARATIONS OF INTEREST

3.1 Cr Davis – Item 9.1 – Proximity Interest.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Summary of Public Question Time

5.1 Mr Tim Law

Question 1: Do councillors hold meet and greet sessions or other ways they engage as individuals or as a group in the Community? If yes, how are they promoted?, If no would they be considered and what are the ways Councillors currently engage with the community so as to keep on top of local sentiment?

Response by Shire President: Council have not considered a meet and greet but this could be a positive thing for Council to do. We will take it on notice and give it due consideration.

Question 2: What initiatives are planned by Council to keep the Beverley 2035 initiative in the minds of the community?

Response by Shire President: Given that the nature of Beverley 2035 is a long-term project, a lot will depend on the outcome of our funding application. There are currently no meetings planned in the short-term however as (and if) each project progresses, community consultation will form part of the planning process.

6. CONDOLENCES

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

COLEMAN
FLEAY
De GROOT

Graham Roy
Colin Walter
Ari

19 October 2024
21 October 2024
25 October 2024

7. CONFIRMATION OF MINUTES

7.1 Minutes of The Ordinary Council Meeting Held 25 September 2024

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M2/1024

Moved Cr Brown

Seconded Cr Martin

That the Minutes of the Ordinary Council Meeting held Wednesday 25 September 2024 be confirmed.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler

Against: Nil

7.2 Minutes of the Audit and Risk Committee Meeting held 30 October 2024

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M3/1024

Moved Cr Ridgway

Seconded Cr Lawlor

That the Minutes of the Audit and Risk Committee Meeting held Wednesday 30 October 2024 be received.

CARRIED 7/0

***For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil***

Please refer to agenda items: 11.5, 11.6, 11.7 and 11.8

3:13pm – The Shire President advised that due to having CEO Recruitment Panel members, Ms Lydia Highfield and Mr Lew Shaw at the meeting, items 13.1 and 13.2 would be brought forward to be dealt with early, in order for them to leave the meeting.



30 October 2024

**AUDIT & RISK COMMITTEE
MEETING**

MINUTES

CONTENTS

1. OPENING	2
2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	2
2.1 Committee Members.....	2
2.2 Councillors	2
2.3 Staff.....	2
2.4 Observers and Visitors.....	2
2.5 Apologies and Approved Leave of Absence	2
3. DECLARATIONS OF INTEREST	2
4. CONFIRMATION OF MINUTES	3
4.1 Minutes Audit and Risk Committee Meeting 21 February 2024	3
5. OAG EXIT MEETING AGENDA	4
6. OFFICER REPORTS	6
6.1 2023/24 Management Letter	6
6.2 Draft 2023/24 Independent Auditor's Report.....	11
6.3 2023/24 Councillors' Declaration	16
6.4 Draft 2023/24 Annual Report	19
7. NEW BUSINESS ARISING BY ORDER OF THE MEETING	22
8. CLOSURE	22

1. OPENING

The Chairperson declared the meeting open at 11:00 am

2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 Committee Members Present

Cr DC White	President/Chairperson
Cr DJ Ridgway	Deputy President
Cr CJ Lawlor	

2.2 Councillors Present

Nil

2.3 Staff Present

Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

2.4 Observers and Visitors

Ms Maria Cavallo	AMD – Director (11:01am-11:19am)
Ms Joanne Clark	OAG – Assistant Director, Financial Audit (11:06am-11:19am)

2.5 Apologies and Approved Leave of Absence

Mr SP Gollan	Chief Executive Officer
Cr JR Maxwell	Approved Leave of Absence

3. DECLARATIONS OF INTEREST

Nil

4. CONFIRMATION OF MINUTES

4.1 Minutes Audit and Risk Committee Meeting 21 February 2024

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAR1/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That the Minutes of the Audit and Risk Committee Meeting held 21 February 2024 be confirmed.

CARRIED 3/0

***For: Cr White, Cr Ridgway & Cr Lawlor
Against: Nil***

11:01am - Ms Maria Cavallo, AMD Director joined the meeting.

11:06am - Ms Joanne Clark, OAG, Assistant Director, Financial Audit joined the meeting.

5. OAG EXIT MEETING AGENDA



SHIRE OF BEVERLEY EXIT MEETING AGENDA

Date: 30th October 2024 at 11am
Civic Centre, Council Chambers, Vincent St Beverley

ATTENDEES:

The Audit Committee Members:

Cr David White	Shire President
Cr Dee Ridgway	Deputy President
Cr Chris Lawlor	
Cr John Maxwell	

Support Staff/Visitors:

Simon Marshall	Deputy Chief Executive Officer
Ali Lewis	Executive Assistant

Apologies:

Stephen Gollan	Chief Executive Officer
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AMD Chartered Accountants (via MS Teams):

Maria Cavallo	Director
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Office of the Auditor General (via MS Teams):

Joanne Clark	Assistant Director, Financial Audit
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AGENDA ITEMS:

1. Audit Approach

Refer to Audit Planning Summary Dated 7 May 2024, including Section 5 "Significant Risks" and Section 6 "Audit Emphasis and Significant Account Balances"

- Interim Visit / Testing Completed
- Year End Communications
- Final Visit / Testing Completed

2. Variations to Audit Plan (where applicable)

- No variations

3. Subsequent Events

- Discussion and reconfirmation regarding subsequent events.

4. Audit Issues

- Refer to the 2024 Draft Management Letter for issues identified, summarised below:

30 June 2024	Action by Management
FINAL AUDIT	
1. Excessive leave balances (raised in PY)	
2. Purchase order for less than invoice amount	
3. No documented masterfile changes procedures	
INTERIM AUDIT	



1. IT Framework relating to policies and procedures, IT strategy and cyber policies / plan	<p>Noted – The Shire of Beverley has significantly increased its IT spend in recent years investing in cyber mitigation strategies including firewall installation, off site back up regime and multi factor authentication. Being a small Shire with limited resources, particularly in the IT field, we are reliant on external service providers to guide us. The development of the proposed plans will have costs attached which Council and management will have to consider from a cost/benefit perspective.</p> <p>We deem our overall all IT risk, given the mitigation strategies we have already implemented, to be fairly moderate.</p>
2. Termination checklist	The employee in question was terminated under strained circumstances, so there wasn't an opportunity to conduct an exit interview or the termination checklist.
3. Payroll exceptions relating to lack of deduction support and wage rate paid	Noted – Administrative issues that will be addressed and associated documents in question, updated.
4. Interim rating not up to date (at date of interim audit) Raised in PY	Noted – our Rates Officer has been on periods of leave throughout the year (LSL and Personal) resulting in completion of some of their tasks being delayed. Interim rating has since been completed following the interim audit.

- Status of prior year audit issues:
No other outstanding issues other than the issues re-raised as noted above.

5. Summary of adjusted and unadjusted errors

Nil

6. Audit Report

- Audit Opinion will be issued post Exit Meeting.
- Opinion Qualification Matters (where applicable):
 - No qualifications to audit opinion.

No other matters to report.

7. Issues Relevant To Next Audit

- Nil to note

8. Close

6. OFFICER REPORTS

6.1 2023/24 Management Letter

Submission To:	Audit & Risk Committee Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0231
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Audit Findings for Management Letter

SUMMARY

The Audit and Risk Committee to consider receiving the Management Letter.

BACKGROUND

The final audit was conducted by AMD Chartered Accountants between 24 – 26 September 2024 and authorised by the OAG on 18 October 2024.

COMMENT

The 2023/24 Management Letter containing three minor findings with Shire Management comment is attached for the Committee's reference.

STATUTORY ENVIRONMENT

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

7.12A. Duties of local government with respect to audits

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

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

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*. Signing the letters forms part of the Annual Report and approving this item will mitigate potential risks.

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAR2/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That the Audit and Risk Committee recommend to Council that the Management Letter be received.

CARRIED 3/0

For: Cr White, Cr Ridgway & Cr Lawlor
Against: Nil

Attachment 6.1 – Audit Findings

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Excessive Leave Balances	No			✓	✓
2. Purchasing Exceptions	No			✓	
3. Masterfile Changes	No			✓	

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

Attachment 6.1 – Audit Findings

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Excessive Leave Balances

Our audit procedures identified 6 employees who had an annual leave balance in excess of 8 weeks as at 30 June 2024 representing non-compliance with the Shire's documented Annual Leave Policy (AF002).

This was first raised as a part of the 2023 audit – noting that management are closely monitoring excessive leave balances of staff.

Rating: Minor (2023: Moderate)

Implication

Excessive annual leave balances increases the risk of an adverse impact through excessive liabilities. In addition, fraud can also be more easily concealed by staff who do not take leave.

Recommendation

We recommend the Shire continue to manage and monitor the excessive annual leave balances to reduce the liability, risks of business interruption and potential fraud.

Management comment

Staff are encouraged to maintain annual leave balances in line with Council's policy (AF002).

We have had some long term workers compensation claims where employees accrue annual leave, but none is taken. This relates to three of the six employees identified.

Responsible person: Deb Kitai, Human Resource Officer
Completion date: On Going

Attachment 6.1

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Purchasing Exceptions

Our sample testing of 25 payments identified 1 instance whereby the authorised purchase order was for less than the amount of the final invoice.

Rating: Minor

Implication

Risk of unauthorised goods and services being purchased and liabilities being incurred.

Recommendation

We recommend purchase orders be used for all purchases with the exception of utilities and regular payments. These purchase orders should be authorised as approval that the goods and services are to be ordered, prior to ordering.

Management comment

All purchases are authorised via a purchase order. In some instances, quotes or cost estimates may vary to the final payment amount.

Responsible person: Gaye Mather, Senior Finance Officer

Completion date: On Going

3. Masterfile Changes

Our enquiries of management indicated that while an independent review of any payroll and creditor masterfile changes is conducted monthly, there is currently no documented procedure relating to making these changes.

Rating: Minor

Implication

There is an increased risk that required changes to the master-files are untimely and the process of making the changes to master-files is not consistent across the Shire.

Recommendation

We recommend a documented procedure be developed and communicated to all finance staff in respect of making masterfile changes.

Management comment

Noted – we'll look at implementing some formal structures/procedures around Masterfile changes.

Responsible person: Simon Marshall, Deputy CEO

Completion date: 30 June 2025

6.2 Draft 2023/24 Independent Auditor's Report

Submission To:	Audit & Risk Committee Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2023/24 Audit Report

SUMMARY

The Audit and Risk Committee to consider recommending to Council that the draft 2023/24 Independent Auditor's Report from the Office of the Auditor General be received.

BACKGROUND

The audit of the 2023/24 Financial Report was conducted by AMD Chartered Accountants in September 2024.

The Independent Auditor's Report was received on 18 October 2024.

COMMENT

Please see attached draft 2023/24 Independent Auditor's Report.

STATUTORY ENVIRONMENT

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

7.12A. Duties of local government with respect to audits

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

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAR3/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That the Audit and Risk Committee recommend to Council that the draft Independent Auditor's Report be received.

CARRIED 3/0

For: Cr White, Cr Ridgway & Cr Lawlor
Against: Nil

Attachment 6.2



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of Beverley

To the Councillors of the Shire of Beverley

Opinion

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

- the Statement of Financial Position at 30 June 2024, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Statement of Financial Activity for the year then ended.
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 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 below.

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Attachment 6.2

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Attachment 6.2

Matters relating to the electronic publication of the audited financial report

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

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
xx xxxxxxxx 2024

6.3 2023/24 Councillors' Declaration

Submission To:	Audit & Risk Committee Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2023/24 Councillor's Declaration

SUMMARY

The Audit and Risk Committee to consider recommending to Council that the 2023/24 Councillors' Declaration be signed and received.

BACKGROUND

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

COMMENT

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

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

STATUTORY ENVIRONMENT

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAR4/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That the Audit and Risk Committee authorise the President and Deputy President to sign the 2023/24 Councillors' Declaration and include the Declaration in the 2023/24 Annual Report.

CARRIED 3/0

*For: Cr White, Cr Ridgway & Cr Lawlor
Against: Nil*

Attachment 6.3

Councillors' Declaration

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

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2024 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:

Cr DC White
President

Cr DJ Ridgway
Deputy President

Dated this 30th day of October 2024

6.4 Draft 2023/24 Annual Report

Submission To:	Audit & Risk Committee Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0199
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2023/24 Annual Report

SUMMARY

The Audit and Risk Committee to review and consider recommending to Council that the 2023/24 Annual Report be accepted.

BACKGROUND

The 2023/24 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by AMD Chartered Accountants in September 2024.

COMMENT

The draft 2023/24 Annual Report is attached for the Audit Committees consideration. The final report will be formatted as a complete document after adoption.

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

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

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COMMITTEE RESOLUTION

MAR5/1024

Moved Cr Lawlor

Seconded Cr Ridgway

That the Audit and Risk Committee recommend to Council that the draft 2023/24 Annual Report be accepted.

CARRIED 3/0

*For: Cr White, Cr Ridgway & Cr Lawlor
Against: Nil*

7. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil.

8. CLOSURE

The Chairman declared the meeting closed 11:18am.

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

PRESIDING MEMBER:

DATE:

13. ELECTED MEMBERS' MOTIONS WHERE NOTICE HAS BEEN GIVEN

13.1 Chief Executive Officer Recruitment – Timeline

Submission To:	Ordinary Council Meeting 2024
Report Date:	22 October 2024
Applicant:	Administration
File Reference:	Personnel - CEO
Author and Position:	Cr David White, CEO Recruitment Panel Chair
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Draft Recruitment Schedule

SUMMARY

Council to endorsing the attached recruitment schedule as part of the Chief Executive Officer Recruitment process.

BACKGROUND

The current Chief Executive Officer, Stephen Gollan, comes to the end of his ten-year contract on 23 January 2026. Under the current legislation the Shire must undertake a CEO recruitment process even where the incumbent might reapply.

OFFICERS COMMENT

The CEO Recruitment Panel have met and discussed the draft schedule which is attached for Councils reference.

It will be recommended that the draft recruitment schedule be endorsed.

STATUTORY ENVIRONMENT

Local Government Act 1995

5.36. Local government employees

- (1) A local government is to employ —
 - (a) a person to be the CEO of the local government; and
 - (b) such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
 - (2) A person is not to be employed in the position of CEO unless the council —
 - (a) believes that the person is suitably qualified for the position; and
 - (b) is satisfied* with the provisions of the proposed employment contract.
- * Absolute majority required.
- (3) A person is not to be employed by a local government in any other position unless the CEO —
 - (a) believes that the person is suitably qualified for the position; and

- (b) is satisfied with the proposed arrangements relating to the person's employment.

CONSULTATION

Lydia Highfield
CEO Recruitment Panel

FINANCIAL IMPLICATIONS

2024/25 budget allocation has been made for the CEO recruitment process.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

N/A

VOTING REQUIREMENTS

Simple Majority

RECOMMENDATION & COUNCIL RESOLUTION

M4/1024

Moved Cr Martin

Seconded Cr Brown

That Council endorses the attached Chief Executive Officer Recruitment Schedule.

CARRIED 7/0

*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*

Attachment 13.1

DRAFT SCHEDULE
CHIEF EXECUTIVE OFFICER RECRUITMENT

Advertise the CEO Position on Saturday 3rd May 2025 (as per Regulations minimum of two weeks). Close applications on Monday 19th May 2025.

Lineage advertisement in The Saturday's West Australian and on the Shire's website (as per required by the Regulations).

Consultant Shortlist Applicants and send all Applications to the President. Panel hold Shortlist meeting prior to May Council meeting and then take Recommendation of Shortlisted Candidate/s to Council in May 2025 (Council Meeting)

Interview Applicant/s June 2025 prior to June Council Meeting (June Council meeting accept Panel's recommendation of the Preferred Applicant and authorise President and Deputy President to finalise and negotiate Employment Contract with the Preferred Applicant).

Appointment and Employment Contract endorsed at the July 2025 Council meeting.

13.2 Chief Executive Officer Recruitment – Position Description

Submission To:	Ordinary Council Meeting 2024
Report Date:	22 October 2024
Applicant:	Administration
File Reference:	Personnel - CEO
Author and Position:	Cr David White, CEO Recruitment Panel Chair
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	CEO Position Description

SUMMARY

Council to consider approving the attached Chief Executive Officer Position Description.

BACKGROUND

The current Chief Executive Officer, Stephen Gollan, comes to the end of his ten-year contract on 23 January 2026. Under the current legislation the Shire must undertake a CEO recruitment process even where the incumbent might reapply.

A Chief Executive Officer Recruitment Panel was established at the August 2024 Ordinary Council meeting.

OFFICERS COMMENT

The Position Description was discussed and workshopped at a CEO Recruitment Panel meeting on 25 September 2024. The final document is attached for Council's consideration.

STATUTORY ENVIRONMENT

Local Government Act 1995

5.36. Local government employees

- (1) A local government is to employ —
 - (a) a person to be the CEO of the local government; and
 - (b) such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
 - (2) A person is not to be employed in the position of CEO unless the council —
 - (a) believes that the person is suitably qualified for the position; and
 - (b) is satisfied* with the provisions of the proposed employment contract.
- * *Absolute majority required.*
- (3) A person is not to be employed by a local government in any other position unless the CEO —
 - (a) believes that the person is suitably qualified for the position; and

- (b) is satisfied with the proposed arrangements relating to the person's employment.

Local Government (Administration) Regulations 1996

18FA. Model standards for CEO recruitment, performance and termination (Act s. 5.39A(1))

Schedule 2 sets out model standards for local governments in relation to the following —

- (a) the recruitment of CEOs;

FINANCIAL IMPLICATIONS

2024/25 budget allocation has been made for the CEO recruitment process.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

Policy S012 – CEO Recruitment, Performance and Termination:

5. Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —

- (a) the duties and responsibilities of the position; and
- (b) the selection criteria for the position determined in accordance with subclause (1).

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

(a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

(b) if the person advises the local government that the person is unable to access that website address —

- (i) email a copy of the job description form to an email address provided by the person; or
- (ii) mail a copy of the job description form to a postal address provided by the person.

VOTING REQUIREMENTS

Absolute Majority

RECOMMENDATION & COUNCIL RESOLUTION

M4/1024

Moved Cr Lawlor

Seconded Cr Sattler

That Council approve the attached Position Description, which outlines the qualification, selection criteria and responsibilities for the Chief Executive Officer position.

CARRIED BY ABSOLUTE MAJORITY 7/0

***For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Martin & Cr Sattler
Against: Nil***

3:15pm – Ms Lydia Highfield left the meeting and did not return.

From this point, the meeting resumed in order of the original agenda.



Chief Executive Officer Shire of Beverley Application Package

Lydia Highfield
Principal Consultant
PO Box 296
BEECHBORO WA 6063

Email: highfieldlydia@gmail.com

Mobile: 0400 142 110

Advertisement



Chief Executive Officer Shire of Beverley

Council are carrying out the recruitment process, as per the Local Government (Administration) Amendment Regulations 2021, the Chief Executive Officer position is now required to be advertised as the existing CEO's tenure with the Shire of Beverley has exceeded ten consecutive years, after which the position must be advertised before a new contract is awarded.

The position is offered under a performance based contract of up to five years. The remuneration package offered is to be set in accordance with the Salaries and Allowances Tribunal Band 4. Salary and benefits are subject to negotiation and could include, but not limited to; base salary, superannuation, professional memberships, and private use of a motor vehicle.

An Application Package along with the Position Description can be obtained at www.beverley.wa.gov.au Further information about the position is available by contacting Lydia Highfield on 0400 142 110.

Applications should be sent to: highfieldlydia@gmail.com or mailed to Lydia Highfield, Principal Consultant, PO Box 296, Beechboro WA 6063 by **COB Monday 19th May 2025**.

Please Note: Canvassing of Councillors will disqualify. The successful applicant is required to obtain current police clearance, pre-employment medicals, provide evidence of all claimed qualifications prior to commencing employment.

Position Description



CHIEF EXECUTIVE OFFICER

Position Title:	Chief Executive Officer
Reports to:	Council through the Shire President
Section	Office of the CEO
Supervises:	The CEO direct reports as defined in the Council Policy 9.17 of the Policy Manual as amended.
Classification:	Negotiated employment contract position. Band 4 in accordance with the Salaries and Allowances Tribunal Determination
Basis of Employment:	Performance based employment contract minimum three (3) years maximum up to five (5) years.
Position Objectives	To implement the strategic goals and objectives of the organisation. To lead and manage the people, infrastructure and assets of the Shire.
Within Section	Ensure that delegations are exercised within statutory requirements, council policies and strategic objectives. Lead the organisation in providing a high level of service to the community and elected members.
Within Organisation	Provide strategic direction and leadership to the organisation and its employees. Develop a Corporate approach within the Executive Management Team towards the development of a sustainable budget and have financial controls within each operating Department. Administer the legal, statutory and election process of the Local Government's operation and be the chief adviser to Council on these matters. Foster a Corporate approach to ensure effective financial controls operate within and across each functional area.
Policy Implementation	Good knowledge of public policy issues as they impact on Local Government.
Governance	Demonstrated capacity to administer the Local Government Act (1995) and associated Regulations and Acts.

	<p>Proven provision of professional and timely advice to support Council in making the most informed decisions on behalf of constituents.</p> <p>Knowledge of statutory, legal and contractual obligations.</p>
Community	<p>Experience in dealing with community members and stakeholders.</p> <p>Experience encouraging, promoting and facilitating sustainable business development and fostering sustainable investment opportunities.</p> <p>Knowledge of the Shire's natural features, built environment and cultural heritage.</p>
Key Duties and Responsibilities	<ol style="list-style-type: none"> 1) In consultation with Council, initiate and implement strategic and service delivery plans for the Shire of Beverley. 2) To co-ordinate, in conjunction with the Executive Management Team, an overall system of fiscal management in accordance with Council's aims and objectives. 3) All funding applications to be vetted in consultation with Council to ensure projects are in line with Community and Strategic directions and their financial effect on the bottom line short or long term. 4) Formulate and implement a Human Resources Management Program, which ensures the appropriate supervision and management of Departments. 5) Ensure the Local Government is operating within the statutes and all legal requirements. 6) Responsible for effective day to day operations of the Local Government. 7) Ensure all legal and statutory compliances are met particularly related to substantial asset infrastructure. 8) Provide Council with appropriate information and advice on relevant statutory requirements 9) Ensure reports and recommendations submitted to Council are written and based on facts sound judgment and include recommendations and options.
Extent of Authority	<p>All authority vested in a Chief Executive Officer under the Local Government Act (1995) and associated Regulations, Local Laws and other relevant Acts and State and Federal Parliaments.</p> <p>Authority to sign all legal documents, authorise payments and cheques as delegated and properly directed by Council.</p>

Applicant Notes

Thank you for your enquiry regarding the advertised position. These notes are provided to assist you in the preparation of your application and to help the selection panel assess your application.

Application:

Your application should include a covering letter explaining your interest in the position, address of the selection criteria and a current resume detailing your qualifications, experience and attributes for the position. It is essential that the information you provide is clear, concise and relevant, so that the selection panel can readily assess your claim for the position. Applicants who best demonstrate that they meet the competency requirements will be shortlisted.

Referees:

Applicants should provide the names and contact details of at least two current referees in their application. This will include two current supervisors who can comment on work outcomes that are relevant to this position. Referee details should be provided on the understanding that they may be contacted shortly after the close of applications without any prior notification to the applicant.

Other Documents:

It is recommended that only copies of supporting documents be enclosed with your application so as to avoid loss or damage to originals. Nonetheless, the Council may ask to sight the originals at a later time.

Interviews

Interviews will be conducted by the Council either face to face or by video link if required. The final decision on this position will be taken by Council.

Police Clearance:

The preferred applicant after the interview process will be required to provide a current police clearance.

Contact Number:

Please ensure that you provide a convenient telephone number so that you can be contacted if you are invited for an interview or there are any queries regarding your application.

Late Applications:

In fairness to all applicants, late applications cannot be received unless permission has been sought prior to the closing date.

Equal Opportunity:

Council maintains an equal opportunity policy in assessing all applications for any advertised position and provides a smoke free work environment.

Website:

The Shire maintains a website www.beverley.wa.gov.au which contains substantial information.

8. TECHNICAL SERVICES

Nil.

3:16pm – Fred Bremner, Belinda Foster and Lew Shaw left the meeting and did not return.

3:17pm – Prior to any discussion of Item 9.1 Cr Davis declared a proximity interest as he lives on Simmons Road across from Lot 9000 Simmons Road. Cr Davis left the meeting.

9. PLANNING SERVICES

9.1 Structure Plan Audit – Lot 9000 on DP 74999 Simmons Road

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	1 October 2024
Applicant:	Shire of Beverley
File Reference:	ADM 0527
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	DPLH Letter, Locality Map, Outline Development Plan, Structure Plan Review.

SUMMARY

Council is requested to formally resolve to request a longer term extension for the subject Structure Plan from the Western Australian Planning Commission (WAPC).

BACKGROUND

Advice has been received from the *Department of Planning, Lands and Heritage* (DPLH) that the abovementioned Structure Plan (originally referred to as an *Outline Development Plan*) will lapse in October 2025 pursuant to the *Planning and Development (Local Planning Schemes) Regulations, 2015*.

The original *Outline Development Plan* (ODP) was compiled to coordinate the future subdivision and zoning of the subject property. Some subdivision (Ref WAPC 133742 & 145957) that aligns with the ODP has already taken place on the subject property.

The DPLH considers there are four possible options available to the Shire of Beverley as a response to the above:

- Allow the Structure Plan to lapse, where the Structure Plan is either no longer suitable or is not required in the Local Planning Framework.
- Normalise the Structure Plan into the Local Planning Scheme, through a 'basic' Scheme Amendment.
- Provide short-term extensions to the Structure Plan if already under review or require review, and where this review will not be completed by its expiry date.
- Provide longer term extension for the Structure Plan that, following review, is determined to be suitable to remain in place.

COMMENT

The above Outline Development Plan formed the basis for a Scheme Amendment of the subject land (Scheme Amendment No. 12 of the then *Beverley Town Planning Scheme No. 2*), where a rezoning to *Rural Residential* was concluded. This zoning has been confirmed in the Gazettal of the *Shire of Beverley Local Planning Scheme No. 3* on 20 March 2019.

Following an inhouse review (see attachment – based on WA Planning Manual – *Guidance for Structure Plans*) of the abovementioned original *Outline Development Plan* for the abovementioned lot, Shire Planner is of the opinion that the longer term extension for a period of 10 years for the Structure Plan is the most appropriate option.

It is deemed that future subdivision and development proposals for the subject land can still be appropriately informed by the Structure Plan, and the validity thereof should therefore be extended. Having appropriately Zoned land for future development is also a key narrative of the *Beverley 2035* initiative.

CONSULTATION

The DPLH (Tim Leishman) was consulted with the following response received:

Regarding the status of these documents as structure plans – Simple answer is yes, these documents are deemed to be structure plans. Complex answer is provided by Part 9 of the Planning and Development (Local Planning Schemes) Regulations 2015.

Records relating to subdivisions 133742 and 145957 indicate that the “Outline Development Plan for the site was adopted by the Shire on 27 November 2007”. I am otherwise unable to locate any documents on the ODP and/or formal advice from the Commission on the matter. This likely reflects the fact local government was able to approve structure plans/ODP/SGPs prior to the Local Planning Scheme Regulations coming into force.

For what it is worth, my opinion is that letting these ODP lapse is unlikely to create too many issues for anybody.

The original proponent of the Outline Development Plan (Mr TM Mclean) was consulted with the following response received – quoted verbatim:

- *Shire approval into local planning scheme*
- *Provide long term extension for Structure Plan*
- *Shire to provide support not barriers*
- *Entrance culverts etc okay*
- *Fine print (to be provided concerning vegetation not hindrance)*
- *Power and water (solar & tank okay)*

STATUTORY ENVIRONMENT

Planning & Development (Local Planning Schemes) Regulations, 2015.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M6/1024

Moved Cr Lawlor

Seconded Cr Martin

That Council:

- 1) acknowledge the review of the Structure Plan; and**
- 2) resolve to formally seek an extension of 10 years from the Western Australian Planning Commission for the validity of the Structure Plan on the subject land, being Lot 9000 on DP 74999 Simmons Road, Beverley.**

CARRIED 6/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor & Cr Martin
Against: Nil

3:20pm – Cr Davis rejoined the meeting.



Our ref:
Enquiries:



Mr Steve Gollan
Chief Executive Officer
Shire of Beverley
Via email to: ceo@beverley.wa.gov.au

Dear Mr Gollan

STRUCTURE PLAN AUDIT – LOCAL PLANNING SCHEME REGULATIONS

I write in relation to structure plans endorsed under the Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations). As you are aware, the Regulations provide an approval period of 10 years for structure plans.

Preliminary assessment by the Department of Planning, Lands and Heritage (Department) indicates that there are a substantial number of structure plans expiring across the state in October 2025 and, to a lesser extent, the following years.

This has implications for local planning frameworks and additional workload for both State and local government where, review of, and/or further extension may be sought from the Western Australian Planning Commission (WAPC) for these structure plans.

For those structure plans that will expire, the Department considers there are four possible responses, as set out below. A combination of these is likely to be required in each local government.

- Allow structure plans to lapse, where the structure plan is either no longer suitable or is not required in the local planning framework.
- Normalise structure plans into local planning schemes, through 'basic' scheme amendments.
- Provide short-term extensions to structure plans that are already under review or require review, and where this review will not be complete by its expiry date.
- Provide longer term extensions for structure plans that, following review, are determined to be suitable to remain in place.

The Department will be guided by the considerations set out in section 6.3 of the WA Planning Manual – Guidance for Structure Plans (a copy of this is available at www.wa.gov.au) in considering these options in relation to each structure plan, as set out below:

- *the extent of subdivision and/or development uptake in the structure plan area, and whether the plan has been largely implemented;*
- *the plan's delivery progress based on its set purpose, vision, and objectives, and whether implementation of the plan is aligning with its set targets;*

- *government priorities, any applicable planning strategy and policy framework, and whether significant changes to these have occurred since the plan was approved;*
- *if consultation with the community and key stakeholders should be undertaken to confirm and adjust the direction and next stages of the plan; and*
- *whether important infrastructure has or will become available, and whether adjustments will need to be made to the plan as a result.*

In light of the above, I request that you:

- continue to, or commence, an audit of the status of structure plans within your local government;
- consider the four options available in relation to each of these structure plans, having regard for the considerations set out in the WA Planning Manual – Guidance for Structure Plans; and
- work with the Department to develop a strategy in relation to expiring structure plans and, if necessary, provide feedback on the options above.

If you would like to discuss this further, please contact Cath Meaghan Planning Director Regional Central on [REDACTED].

Yours sincerely



David Saunders
Assistant Director General

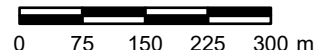
12 October 2023



Created: 30 September 2024 from Map Viewer Plus <https://map-viewer-plus.app.landgate.wa.gov.au>

1:9,028

Author:



SHIRE OF BEVERLEY - STANDARD STRUCTURE PLAN AUDIT - 2024**Subject Property** Lot 9000 Simmons Road (Originally known as Lot 3 Simmons Road)**Proponent** Gray & Lewis Land Use Planners - November 2007**FORMAT AND CONTENT OF STRUCTURE PLAN**

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Approval Page	To be inserted by WAPC upon approval	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Table of Amendments	List of Structure Plan Amendments and WAPC approval date	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Executive Summary	Vision of Plan	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
	Design Rationale	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
	Key Planning Outcomes	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	

PART ONE - IMPLEMENTATION

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Structure plan area and operation	Describe area to which structure plan applies	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
2. Purpose	Purpose & Key Objectives	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
3. Staging	Subdivision stages	N/A	No staging proposed at time of compilation of ODP
4. Subdivision and development requirements	Requirements for subdivision/development	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
4.1 Land use zones and reserves	Provide information and guidance to support implementation together with what is shown on the structure plan map	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
4.1.1 Zones/Precincts	Provide information about the zones or precincts on the structure plan map.	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
4.1.2 Road Reserves	Specifications & widths	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
4.1.3 Public Open Space	Extent, type & function	N/A	
4.1.4 Other reserves	Other reserves ie Schools, utilities etc.	N/A	
4.2 Density and Development			
4.2.1 Density and R-Codes	Detail density distribution and relationship with R-Codes	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	

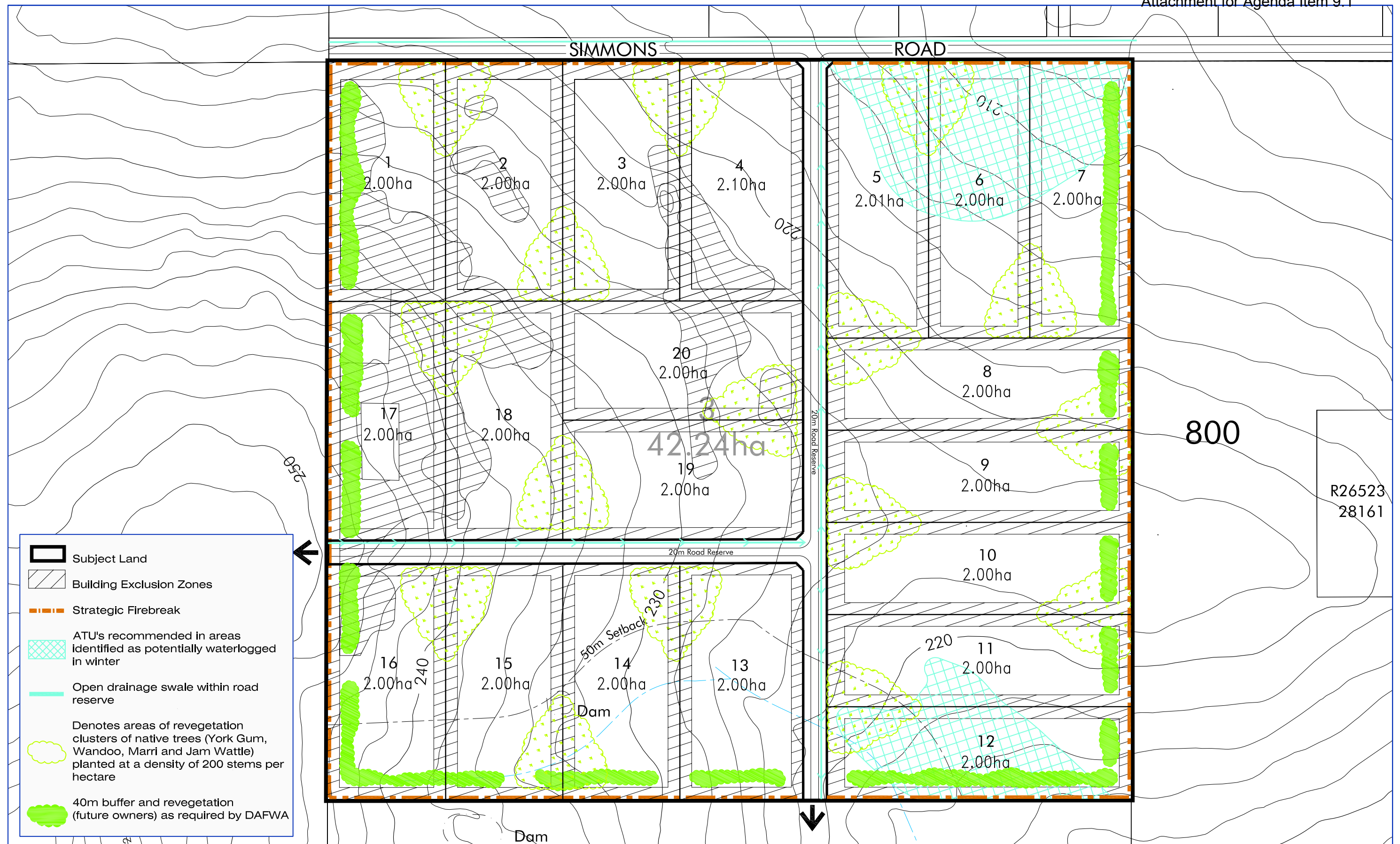
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
4.2.2 Locational criteria	Criteria for allocating R-Codes at time of subdivision	N/A	
4.2.3 Development Provisions	<i>Precinct structure plans only</i>	N/A	
4.2.4 Development layout	Commercial, mixed use, education, community sites	N/A	
4.2.5 Local Development Plans	<i>limited situations</i>	N/A	
4.2.6 Interface with adjoining areas	Arrangements for an appropriate land use transition	N/A	
4.2.7 Heritage	Mechanisms to protect heritage features	N/A	
4.3 Other requirements			
4.3.1 Bushfire protection	Bushfire Management Plan	N/A	Required at subdivision stage
4.3.2 Infrastructure arrangements	Road upgrades; Utility upgrades	Yes	
4.3.3 Development contributions	Infrastructure Items; Funding arrangements	N/A	
4.3.4 Development incentives for community benefit	<i>Precinct structure plans only</i>	N/A	
4.3.5 Protection of environment or landscape features	Management, relocation	Yes	
4.3.6 Water resource management	Water management system	N/A	
5. Additional details			
5.1 Information to be submitted with the application	List of information	N/A	
5.2 Studies to be required under condition of subdivision / development approval	Identify studies	N/A	
STRUCTURE PLAN MAP			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
INTENT	To show spatial information necessary for the implementation of the structure plan	Yes	
CONTENT	Structure plan area boundary; Existing lot layout; protected environmental or heritage features; Landscape features; proposed land use zones; Hierarchy of streets; Proposed R-Codes for Residential; Interface areas; Proposed staging of subdivision; Proposed lot layout	Yes	
DIGITAL FORMAT	Digital format consistent with WAPC Digital Data and Mapping Standards	No	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>

PART TWO - EXPLANATORY SECTION			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Introduction and purpose	Purpose of the plan	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
2. Site and context analysis	Physical Context, community context, planning context	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme</i>	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
3. Opportunities and constraint analysis (response to context)	Opportunities & constraints, refer to technical reports	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
4. Stakeholder and community engagement	Community consultation, pre-lodgement consultation	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	
5. Design response	Refine structure plan, design response, Urban ecology, Urban structure, Public realm, Movement, Land use, Built form	Provided as part of Scheme Amendment Report (Amend 12 of <i>Beverley Town Planning Scheme No. 2</i>)	

TECHNICAL APPENDICES			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Examples of technical appendices	Environmental assessment and management strategy	Yes	Land Capability Assessment submitted
	Local water management report	Yes	Land Capability Assessment submitted
	Site and soil evaluation	Yes	Land Capability Assessment submitted
	Local biodiversity strategy	No	Environmental Management referenced
	Landscape and public open space masterplan	Yes	Land Capability Assessment submitted
	Transport and access strategy, Transport Impact Assessment	Yes	Land Capability Assessment submitted
	Bushfire Hazard Level assessment	No	Required at subdivision stage



OUTLINE DEVELOPMENT PLAN LOT 3 SIMMONS ROAD BEVERLEY

JOB REFERENCE: 100419

SCALE 1:3000

20th NOVEMBER 2007

GRAY & LEWIS
LAND USE PLANNERS

FIGURE 3

Suite 5, 2 Hardy Street
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T (08) 9474 1722
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perth@graylewis.com.au

9.2 Structure Plan Audit – Part Lot 3 on Plan 7434 Bremner Road (Fronting Langsford Street)

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	1 October 2024
Applicant:	Shire of Beverley
File Reference:	ADM 0527
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	DPLH Letter, Locality Map, Outline Development Plan, Structure Plan Review.

SUMMARY

Council is requested to formally resolve to request a longer term extension for the subject Structure Plan from the Western Australian Planning Commission (WAPC).

BACKGROUND

Advice has been received from the *Department of Planning, Lands and Heritage* (DPLH) that the abovementioned Structure Plan (originally referred to as an *Outline Development Plan*) will lapse in October 2025 pursuant to the *Planning and Development (Local Planning Schemes) Regulations, 2015*.

The original *Outline Development Plan* (ODP) was compiled to coordinate the future subdivision and zoning of the subject property. A subdivision application (Ref WAPC 138365) that aligns with the ODP was submitted, but was not concluded.

The DPLH considers there are four possible options available to the Shire of Beverley as a response to the above:

- Allow the Structure Plan to lapse, where the Structure Plan is either no longer suitable or is not required in the Local Planning Framework.
- Normalise the Structure Plan into the Local Planning Scheme, through a 'basic' Scheme Amendment.
- Provide short-term extensions to the Structure Plan if already under review or require review, and where this review will not be completed by its expiry date.
- Provide longer term extension for the Structure Plan that, following review, is determined to be suitable to remain in place.

COMMENT

The above Outline Development Plan formed the basis for a Scheme Amendment of the subject land (Scheme Amendment No. 11 of the then *Beverley Town Planning Scheme No. 2*), where a rezoning to *Rural Residential* was concluded. This zoning has been confirmed in the Gazettal of the *Shire of Beverley Local Planning Scheme No. 3* on 20 March 2019.

Following an inhouse review (see attachment – based on WA Planning Manual – *Guidance for Structure Plans*) of the abovementioned original *Outline Development Plan* for the abovementioned lot, Shire Planner is of the opinion that the longer term extension for a period of 10 years for the Structure Plan is the most appropriate option.

It is deemed that future subdivision and development proposals for the subject land can still be appropriately informed by the Structure Plan, and the validity thereof should therefore be extended. Having appropriately Zoned land for future development is also a key narrative of the *Beverley 2035* initiative.

CONSULTATION

The DPLH (Tim Leishman) was consulted with the following response received:

Regarding the status of these documents as structure plans – Simple answer is yes, these documents are deemed to be structure plans. Complex answer is provided by Part 9 of the Planning and Development (Local Planning Schemes) Regulations 2015.

Our records system shows that this ODP was Endorsed by the WAPC - 28 May 2009 (File ref. SPN/0001). However, I am unable to locate formal advice of this occurring. I suspect what this actually reflects is that the ODP was endorsed by the Local Government, but the Commission received notification of this and therefore was able to retrospectively record it. Since then though, record keeping is likely to have fallen apart when the “Department for Planning and Infrastructure” transitioned to the “Department of Planning”.

For what it is worth, my opinion is that letting these ODP lapse is unlikely to create too many issues for anybody.

The original proponent of the Outline Development Plan (Mr TM Mclean) was consulted with the following response received – quoted verbatim:

- *Shire approval into local planning scheme*
- *Provide long term extension for Structure Plan*
- *Shire to provide support not barriers*
- *Fine print (on map) provided concerning vegetation not hindrance*
- *Power and water (solar & tank) okay*
- *Entrance culverts etc okay*

STATUTORY ENVIRONMENT

Planning & Development (Local Planning Schemes) Regulations, 2015.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M7/1024

Moved Cr Sattler

Seconded Cr Brown

That Council:

- 1) acknowledge the review of the Structure Plan; and**
- 2) resolve to formally seek an extension of 10 years from the Western Australian Planning Commission for the validity of the Structure Plan on the subject land, being part Lot 3 on Plan 7434 Bremner Road (fronting Langsford Street), Beverley.**

CARRIED 7/0

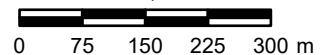
*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*



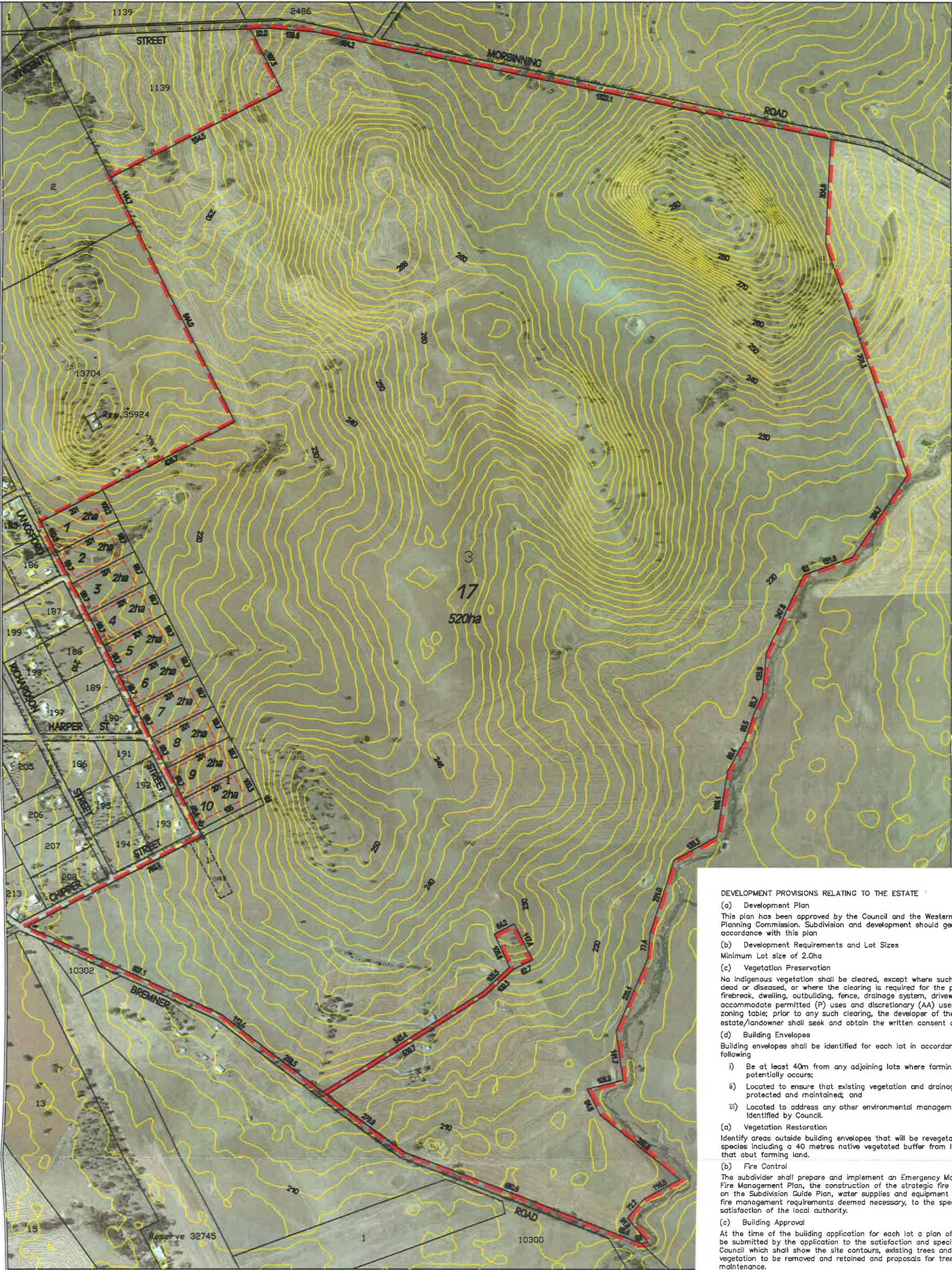
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Author:



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 Please refer to original documentation for all legal purposes.



DEVELOPMENT PROVISIONS RELATING TO THE ESTATE

- (a) Development Plan
This plan has been approved by the Council and the Western Australian Planning Commission. Subdivision and development should generally be in accordance with this plan.
- (b) Development Requirements and Lot Sizes
Minimum Lot size of 2.0ha
- (c) Vegetation Preservation
No indigenous vegetation shall be cleared, except where such vegetation is dead or diseased, or where the clearing is required for the purpose of firebreak, dwelling outbuilding, fence, drainage system, driveway or to accommodate permitted (P) uses and discretionary (AA) uses listed in the zoning table; prior to any such clearing, the developer of the estate/landowner shall seek and obtain the written consent of the Council.
- (d) Building Envelopes
Building envelopes shall be identified for each lot in accordance with the following:
- i) Be at least 40m from any adjoining lots where farming is or can potentially occur;
 - ii) Located to ensure that existing vegetation and drainage lines are protected and maintained; and
 - iii) Located to address any other environmental management issues identified by Council.
- (a) Vegetation Restoration
Identify areas outside building envelopes that will be revegetated with native species including a 40 metres native vegetated buffer from lot boundaries that abut farming land.
- (b) Fire Control
The subdivider shall prepare and implement an Emergency Management and Fire Management Plan, the construction of the strategic fire breaks depicted on the Subdivision Guide Plan, water supplies and equipment and any other fire management requirements deemed necessary, to the specification and satisfaction of the local authority.
- (c) Building Approval
At the time of the building application for each lot a plan of the site shall be submitted by the application to the satisfaction and specifications of the Council which shall show the site contours, existing trees and stands of vegetation to be removed and retained and proposals for tree planting and maintenance.
- (d) Notification
Memorials to be incorporated on all titles advertising landowners and successors thereof that the land is affected by aircraft noise.
- (e) Vendor Responsibility
The developer / vendor shall inform prospective purchasers of the lots, in writing, of the provisions of the Council's Town Planning Scheme relating to the management of the land, as specified in the Development Plan and Fire Management Plan.

SHIRE OF BEVERLEY - STANDARD STRUCTURE PLAN AUDIT - 2024**Subject Property** Part Lot 3 on Plan 7434 Bremner Road (fronting Langsford Street)**Proponent** Land Insights - February 2009**FORMAT AND CONTENT OF STRUCTURE PLAN**

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Approval Page	To be inserted by WAPC upon approval	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Table of Amendments	List of Structure Plan Amendments and WAPC approval date	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Executive Summary	Vision of Plan	Yes	
	Design Rationale	Yes	
	Key Planning Outcomes	Yes	

PART ONE - IMPLEMENTATION

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Structure plan area and operation	Describe area to which structure plan applies	Yes	
2. Purpose	Purpose & Key Objectives	Yes	
3. Staging	Subdivision stages	N/A	No staging proposed at time of compilation of ODP
4. Subdivision and development requirements	Requirements for subdivision/development	Yes	
4.1 Land use zones and reserves	Provide information and guidance to support implementation together with what is shown on the structure plan map	Yes	
4.1.1 Zones/Precincts	Provide information about the zones or precincts on the structure plan map.	Yes	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
4.1.2 Road Reserves	Specifications & widths	Yes	
4.1.3 Public Open Space	Extent, type & function	N/A	
4.1.4 Other reserves	Other reserves ie Schools, utilities etc.	N/A	
4.2 Density and Development			
4.2.1 Density and R-Codes	Detail density distribution and relationship with R-Codes	Yes	
4.2.2 Locational criteria	Criteria for allocating R-Codes at time of subdivision	Yes	
4.2.3 Development Provisions	<i>Precinct structure plans only</i>	N/A	
4.2.4 Development layout	Commercial, mixed use, education, community sites	N/A	
4.2.5 Local Development Plans	<i>limited situations</i>	N/A	
4.2.6 Interface with adjoining areas	Arrangements for an appropriate land use transition	Yes	
4.2.7 Heritage	Mechanisms to protect heritage features	N/A	
4.3 Other requirements			
4.3.1 Bushfire protection	Bushfire Management Plan	N/A	Required at subdivision stage
4.3.2 Infrastructure arrangements	Road upgrades; Utility upgrades	Yes	
4.3.3 Development contributions	Infrastructure Items; Funding arrangements	N/A	
4.3.4 Development incentives for community benefit	<i>Precinct structure plans only</i>	N/A	
4.3.5 Protection of environment or landscape features	Management, relocation	Yes	
4.3.6 Water resource management	Water management system	N/A	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
5. Additional details			
5.1 Information to be submitted with the application	List of information	N/A	
5.2 Studies to be required under condition of subdivision / development approval	Identify studies	N/A	
STRUCTURE PLAN MAP			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
INTENT	To show spatial information necessary for the implementation of the structure plan	Yes	
CONTENT	Structure plan area boundary; Existing lot layout; protected environmental or heritage features; Landscape features; proposed land use zones; Hierarchy of streets; Proposed R-Codes for Residential; Interface areas; Proposed staging of subdivision; Proposed lot layout	Yes	
DIGITAL FORMAT	Digital format consistent with WAPC Digital Data and Mapping Standards	No	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>

PART TWO - EXPLANATORY SECTION			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Introduction and purpose	Purpose of the plan	Yes	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
2. Site and context analysis	Physical Context, community context, planning context	Yes	
3. Opportunities and constraint analysis (response to context)	Opportunities & constraints, refer to technical reports	Yes	
4. Stakeholder and community engagement	Community consultation, pre-lodgement consultation	Provided as part of Scheme Amendment Report (Amend 11 of <i>Beverley Town Planning Scheme No. 2</i>)	
5. Design response	Refine structure plan, design response, Urban ecology, Urban structure, Public realm, Movement, Land use, Built form	N/A	

TECHNICAL APPENDICES			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Examples of technical appendices	Environmental assessment and management strategy	Yes	Land Qualities Assessment submitted
	Local water management report	No	Scheme Water connection proposed
	Site and soil evaluation	No	Land Qualities Assessment submitted
	Local biodiversity strategy	No	Land Qualities Assessment submitted
	Landscape and public open space masterplan	No	Land Qualities Assessment submitted
	Transport and access strategy, Transport Impact Assessment	No	Limited impact
	Bushfire Hazard Level assessment	No	Required at subdivision stage

9.3 Structure Plan Audit – Lots 151, 152, 160-163 Brooking & Richardson Streets

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	1 October 2024
Applicant:	Shire of Beverley
File Reference:	ADM 0527
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	None
Attachments:	DPLH Letter, Locality Map, Outline Development Plan, Structure Plan Review.

SUMMARY

Council is requested to formally resolve to request a longer term extension for the subject Structure Plan from the Western Australian Planning Commission (WAPC).

BACKGROUND

Advice has been received from the *Department of Planning, Lands and Heritage* (DPLH) that the abovementioned Structure Plan (originally referred to as an *Outline Development Plan*) will lapse in October 2025 pursuant to the *Planning and Development (Local Planning Schemes) Regulations, 2015*.

The original *Outline Development Plan* (ODP) was compiled to coordinate the future subdivision and zoning of the subject property. No subdivision application has been submitted as yet.

The DPLH considers there are four possible options available to the Shire of Beverley as a response to the above:

- Allow the Structure Plan to lapse, where the Structure Plan is either no longer suitable or is not required in the Local Planning Framework.
- Normalise the Structure Plan into the Local Planning Scheme, through a 'basic' Scheme Amendment.
- Provide short-term extensions to the Structure Plan if already under review or require review, and where this review will not be completed by its expiry date.
- Provide longer term extension for the Structure Plan that, following review, is determined to be suitable to remain in place.

COMMENT

The above Outline Development Plan partly informed the review of the then *Beverley Town Planning Scheme No. 2*, where a change of residential density from *Residential R2.5* to *Residential R5* was done. This *Residential R5* zoning has been confirmed in the Gazettal of the *Shire of Beverley Local Planning Scheme No. 3* on 20 March 2019.

Following an inhouse review (see attachment – based on WA Planning Manual – *Guidance for Structure Plans*) of the abovementioned original *Outline Development Plan* for the abovementioned lot, Shire Planner is of the opinion that the longer term extension for a period of 10 years for the Structure Plan is the most appropriate option.

It is deemed that future subdivision and development proposals for the subject land can still be appropriately informed by the Structure Plan, and the validity thereof should therefore be extended. Having appropriately Zoned land for future development is also a key narrative of the *Beverley 2035* initiative.

CONSULTATION

The DPLH (Tim Leishman) was consulted with the following response received:

Regarding the status of these documents as structure plans – Simple answer is yes, these documents are deemed to be structure plans. Complex answer is provided by Part 9 of the Planning and Development (Local Planning Schemes) Regulations 2015.

Our records show that this one was endorsed by the WAPC - 14 Oct 2011.

For what it is worth, my opinion is that letting these ODP lapse is unlikely to create too many issues for anybody.

The original proponent of the Outline Development Plan (Mr GD Slingerland) was consulted with the following response received:

Thank you for this initiative in extending the 'Structure Plan' status.

Unfortunately earlier progress on the plan was stifled due to ramifications of the 2008 Global Financial Crises and other factors. I would hope that a longer term extension might be approved by DPLH going forward.

There are some positive indicators to do with demand for property in the Shire, and a corresponding rise in values that may lead to a renewed focus on development by myself.

STATUTORY ENVIRONMENT

Planning & Development (Local Planning Schemes) Regulations, 2015.

FINANCIAL IMPLICATIONS

There are no Financial Implications relative to this issue.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership
Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

There are no Policy Implications relative to this issue.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M8/1024

Moved Cr Martin

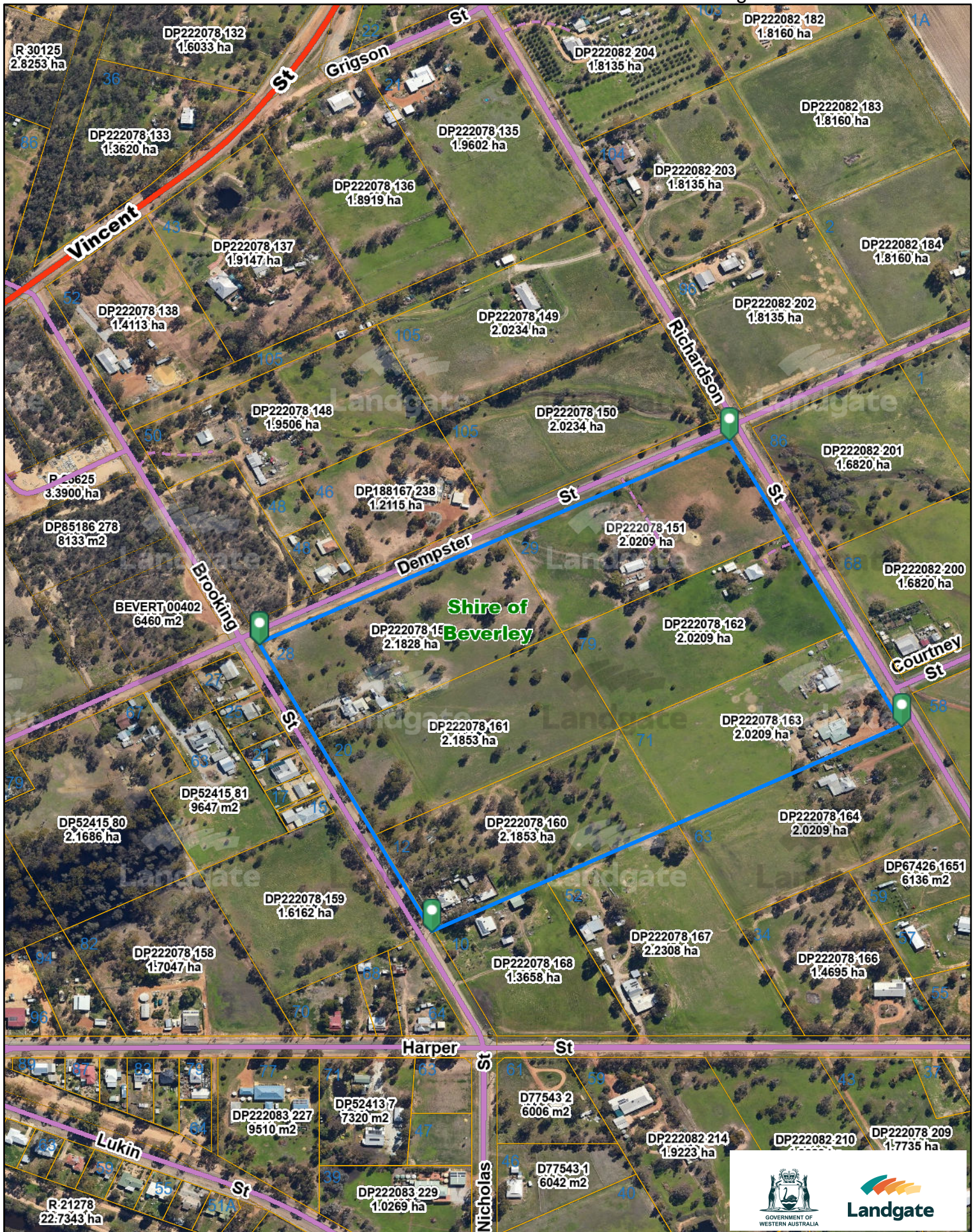
Seconded Cr Sattler

That Council:

- 1) **acknowledge the review of the Structure Plan; and**
- 2) **resolve to formally seek an extension of 10 years from the Western Australian Planning Commission for the validity of the Structure Plan on the subject land, being Lots 151, 152, 160-163 Brooking & Richardson Streets, Beverley.**

CARRIED 7/0

*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*



Created: 1 October 2024 from Map Viewer Plus: <https://map-viewer-plus.app.landgate.wa.gov.au>

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Author:

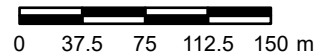


Figure 3 Outline Development Plan



LEGEND



Proposed Outline Development Plan Area



Existing Lot Boundaries & Lot Numbers



Contours (2m interval)



Indicative Lots (subject to redesign at subdivision stage)

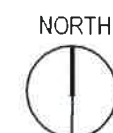


Proposed Road (Only constructed if landowner subdivides)

Notes

1. Landowners only need to construct roads if they wish to subdivide and where proposed lots do not have a road frontage.
2. Subdividing landowners are responsible for all costs associated with road construction (s158 Planning & Development Act 2005) and as per WAPC standard condition (D11) which states:

"The land being filled and/or drained at the subdividers cost to the satisfaction of the Western Australian Planning Commission and any easements and/or reserves necessary for the implementation thereof being provided free of cost.(LG)"
3. Construction of drainage swales, bunds and crossovers adjacent to each lot is to be in accordance with the approved Drainage Management Plan to the satisfaction of the Local Authority.
4. The proposed road is to have a minimum reserve width of 20 metres.
5. The Lot Layout is indicative only. The number and size of lots is to be determined at subdivision stage. Lot sizes and shape must be designed in accordance with the the Residential Design Codes.



Scale 1:2500(A3)

June 2011

Country Planning Services

ABN 90 261 896 767

PROPOSED OUTLINE DEVELOPMENT PLAN

LOTS 151 & 152, 160 - 163 BROOKING & RICHARDSON STREETS, BEVERLEY

SHIRE OF BEVERLEY - STANDARD STRUCTURE PLAN AUDIT - 2024**Subject Property** Lots 151, 152, 160-163 Brooking & Richardson Streets**Proponent** Country Planning Services - June 2011**FORMAT AND CONTENT OF STRUCTURE PLAN**

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Approval Page	To be inserted by WAPC upon approval	WAPC endorsed 14/10/2011	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Table of Amendments	List of Structure Plan Amendments and WAPC approval date	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Executive Summary	Vision of Plan	Yes	
	Design Rationale	Yes	
	Key Planning Outcomes	Yes	

PART ONE - IMPLEMENTATION

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Structure plan area and operation	Describe area to which structure plan applies	Yes	
2. Purpose	Purpose & Key Objectives	Yes	
3. Staging	Subdivision stages	N/A	No staging proposed at time of compilation of ODP
4. Subdivision and development requirements	Requirements for subdivision/development	Yes	
4.1 Land use zones and reserves	Provide information and guidance to support implementation together with what is shown on the structure plan map	Yes	
4.1.1 Zones/Precincts	Provide information about the zones or precincts on the structure plan map.	Yes	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
4.1.2 Road Reserves	Specifications & widths	Yes	
4.1.3 Public Open Space	Extent, type & function	N/A	
4.1.4 Other reserves	Other reserves ie Schools, utilities etc.	N/A	
4.2 Density and Development			
4.2.1 Density and R-Codes	Detail density distribution and relationship with R-Codes	Yes	
4.2.2 Locational criteria	Criteria for allocating R-Codes at time of subdivision	Yes	
4.2.3 Development Provisions	<i>Precinct structure plans only</i>	N/A	
4.2.4 Development layout	Commercial, mixed use, education, community sites	N/A	
4.2.5 Local Development Plans	<i>limited situations</i>	N/A	
4.2.6 Interface with adjoining areas	Arrangements for an appropriate land use transition	Yes	
4.2.7 Heritage	Mechanisms to protect heritage features	N/A	
4.3 Other requirements			
4.3.1 Bushfire protection	Bushfire Management Plan	N/A	Required at subdivision stage
4.3.2 Infrastructure arrangements	Road upgrades; Utility upgrades	Yes	
4.3.3 Development contributions	Infrastructure Items; Funding arrangements	N/A	
4.3.4 Development incentives for community benefit	<i>Precinct structure plans only</i>	N/A	
4.3.5 Protection of environment or landscape features	Management, relocation	Yes	
4.3.6 Water resource management	Water management system	N/A	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
5. Additional details			
5.1 Information to be submitted with the application	List of information	N/A	
5.2 Studies to be required under condition of subdivision / development approval	Identify studies	N/A	
STRUCTURE PLAN MAP			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
INTENT	To show spatial information necessary for the implementation of the structure plan	Yes	
CONTENT	Structure plan area boundary; Existing lot layout; protected environmental or heritage features; Landscape features; proposed land use zones; Hierarchy of streets; Proposed R-Codes for Residential; Interface areas; Proposed staging of subdivision; Proposed lot layout	Yes	
DIGITAL FORMAT	Digital format consistent with WAPC Digital Data and Mapping Standards	No	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>

PART TWO - EXPLANATORY SECTION			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
1. Introduction and purpose	Purpose of the plan	Yes	

TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
2. Site and context analysis	Physical Context, community context, planning context	Yes	
3. Opportunities and constraint analysis (response to context)	Opportunities & constraints, refer to technical reports	Yes	
4. Stakeholder and community engagement	Community consultation, pre-lodgement consultation	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
5. Design response	Refine structure plan, design response, Urban ecology, Urban structure, Public realm, Movement, Land use, Built form	N/A	ODP adopted prior to Gazettal of <i>Planning & Development (Local Planning Schemes) Regulations 2015</i>

TECHNICAL APPENDICES			
TITLE	FORMAT & CONTENT	CONSISTENCY WITH GUIDELINES	LOCAL GOVERNMENT COMMENT
Examples of technical appendices	Environmental assessment and management strategy	No	Broadly addressed in ODP
	Local water management report	Yes	Comprehensive Drainage Study included
	Site and soil evaluation	No	Broadly addressed in ODP
	Local biodiversity strategy	No	Broadly addressed in ODP
	Landscape and public open space masterplan	N/A	
	Transport and access strategy, Transport Impact Assessment	No	Limited impact
	Bushfire Hazard Level assessment	No	Required at subdivision stage

9.4 Development Application: Home Business – 93 Lukin Forrest Street

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N Mauger & B Saetre-Mauger
File Reference:	LUK 507
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	Locality Map, Proposal Description, Site Plan, Commercial Kitchen Photos, Proposed Cladding & Fit-Out, DWER Letter.

SUMMARY

An application was received for development approval for a *Home Business* at 93 (Lot 100) Lukin Street. The application will be recommended for approval.

BACKGROUND

The subject site is located at 93 (Lot 100) Lukin Street, Beverley, is 2,075 m² in extent and zoned *Residential R5* in terms of the *Shire of Beverley Local Planning Scheme No. 3* (LPS3). It contains an existing single dwelling and outbuildings. 93 Lukin Street also includes Lot 36 (in extent 1,667 m²) which is not affected by this proposal.

The applicant proposes to conduct a *Home Business* land use on the property for 'cake making' from a transportable self-contained Commercial Kitchen to be deposited on lot 100 – see attached submission, site plan and photos of kitchen.

The Applicants contend that they will '*meet all Shire of Beverley home business definitions*'.

A *Home Business* land use is an 'A' use as per Zoning Table 3 in LPS3, which means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving notice in accordance with clause 64 of the deemed provisions.

COMMENT

Pursuant to LPS3, a *Home Business* land use is defined as follows:

means a dwelling or land around a dwelling used by an occupier of the dwelling to carry out a business, service or profession if the carrying out of the business, service or profession —

- (a) does not involve employing more than 2 people who are not members of the occupier's household; and*
- (b) will not cause injury to or adversely affect the amenity of the neighbourhood; and*
- (c) does not occupy an area greater than 50 m²; and*
- (d) does not involve the retail sale, display or hire of any goods unless the sale, display or hire is done only by means of the Internet; and*
- (e) does not result in traffic difficulties as a result of the inadequacy of parking or an increase in traffic volumes in the neighbourhood; and*
- (f) does not involve the presence, use or calling of a vehicle of more than 4.5 tonnes tare weight; and*
- (g) does not involve the use of an essential service that is greater*

than the use normally required in the zone in which the dwelling is located.

For the purposes of the Land Use, the transportable commercial kitchen is considered to be a non-habitable outbuilding.

It is considered that the proposal accords with the aims of LPS3 as long as it strictly keeps within the parameters of the definition of a *Home Business* as per LPS3. Should Council resolve to approve the application this will be recommended be made a Condition of Planning Approval.

Because of the secluded and sheltered placement of the transportable kitchen on the property, it is not considered that the proposed use will have any negative effect on the amenity of the surrounds and will be recommended for approval.

PUBLIC NOTIFICATION

The application was advertised to neighbours considered by the Shire Planner to be potentially affected by the proposal, as well as the *Department of Water and Environmental Regulation* (DWER) as the proposal is affected by the Avon River Flood Fringe Area.

No objections were received as summarised in the table below:

	Respondent	Property	Comment	Shire Planner's Response
1	Rhonda Baines-Taylor	88 Lukin Street, Beverley	No Objection to the proposal.	Noted
2	Janet Eloury	84 Lukin Street, Beverley	We are very fortunate to have this person in town her cakes are so yummy. I hope this business venture will be able to go ahead. I think it will be a great asset to Beverley.	Noted
3	Alan Boyle	82 Lukin Street, Beverley	No Objection to the proposal.	Noted
4	DWER		See attached letter	Noted. It is recommended an Advice Note be added to the Planning Approval should Council resolve to approve the application.

STATUTORY ENVIRONMENT

Shire of Beverley Local Planning Scheme No. 3.

FINANCIAL IMPLICATIONS

There are no financial implications relative to this application.

STRATEGIC IMPLICATIONS

Strategic Pillar: 1. Economy
4. Civic Leadership

Strategic Priorities: 1.5 Local business growth
4.3 Responsible planning

POLICY IMPLICATIONS

There are no policy implications relative to this application.

RISK IMPLICATIONS

It is considered that the proposal has insignificant risks.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M9/1024

Moved Cr Ridgway

Seconded Cr Lawlor

That Council resolve to grant planning approval for a Home Business (Cake Making) at 93 (Lot 100) Lukin Street, Beverley, subject to the following conditions and advice notes:

Conditions:

- 1. Development shall be carried out only in accordance with the terms of the application as approved herein and any approved plan, prepared by the applicant and endorsed by Council's Shire Planner.**
- 2. The operation of the *Home Business* shall adhere strictly to the definition of a *Home Business* as per the *Shire of Beverley Local Planning Scheme No. 3*, to the satisfaction of the Shire.**

Advice Notes:

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

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

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

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

Note 5: The applicant is advised to consider the attached advice from the *Department of Water and Environmental Regulation*.

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

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

3:24pm - Ms Saetre-Mauger left the meeting and did not return.

Proposal Description

Trading Name

Beyond Compare
ABN: 385 1070 7690

Home Business

Commercial Kitchen
Self-contained 6m x 2.5m commercial kitchen unit. (only use)
93 Lukin Street
Beverley WA 6304

Scope of Works

The making of occasion cakes.
Approximately the making of 5 to 10 cakes per week. (Unknown at this stage)

Sales

All Sales and display of cakes only done by the Beyond Compare website and social media platforms. (No retail sale and display or hire from the premises)

Parking

Adequate on street parking with no or minimal traffic difficulties.
Only necessary when there is a pickup of a cake.
Deliveries by Beyond Compare.

Home Business Definitions

Meets all Shire of Beverley home business definitions.

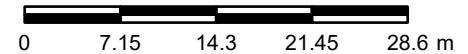
93 (Lot 100) Lukin Street



Author:

Created: 2 October 2024 from Map Viewer Plus: <https://map-viewer-plus.app.landgate.wa.gov.au>

1:564



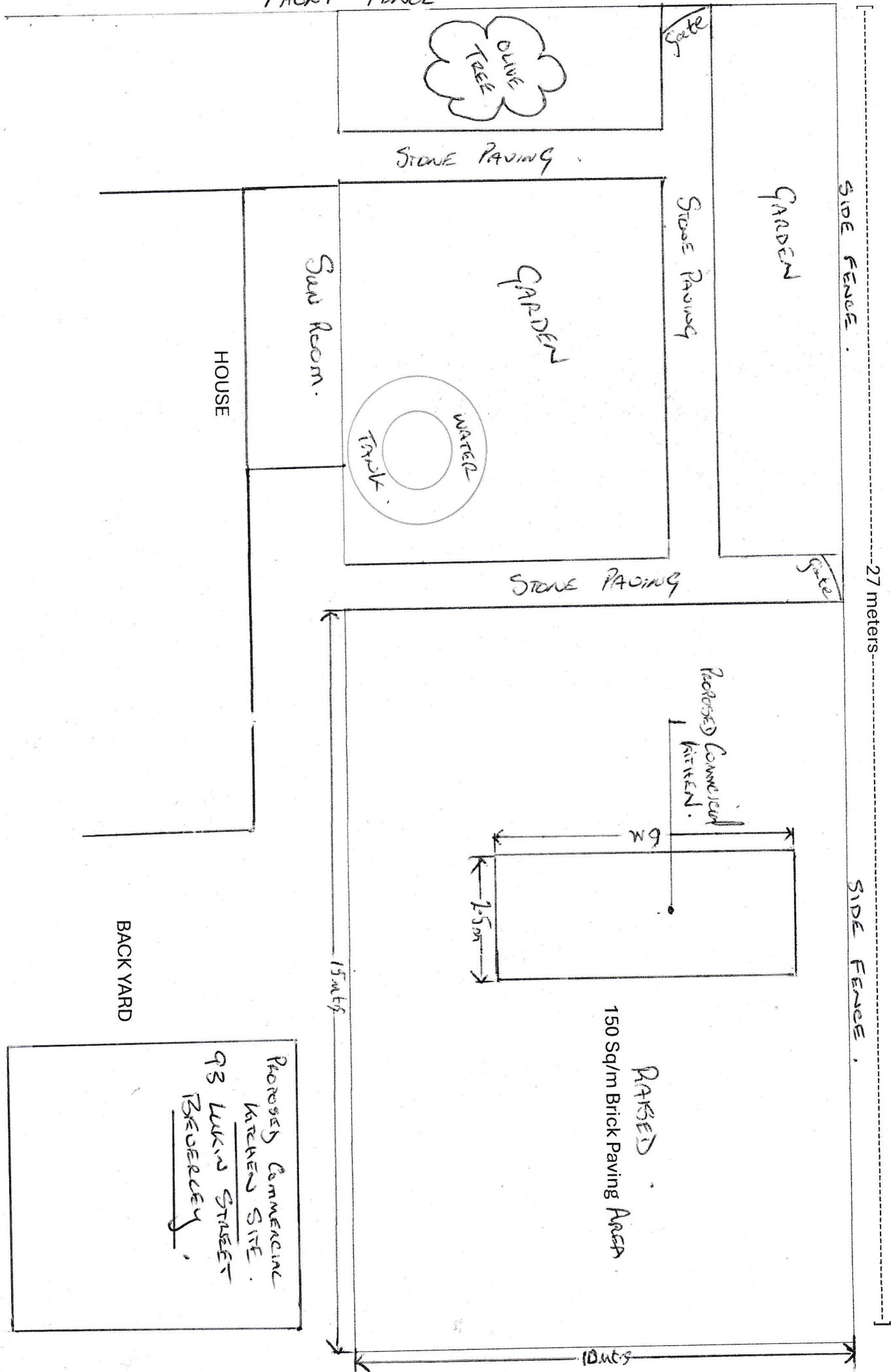
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Please refer to original documentation for all legal purposes.



FRONT FENCE





Government of **Western Australia**
Department of **Water and Environmental Regulation**

Your ref: 2024/031
Our ref: RF10107, PA 067619
Enquiries: Diana Nussey, Ph 6250 8014
Email: diana.nussey@dwer.wa.gov.au

Chief Executive Officer
Shire of Beverley
PO Box 20
BEVERLEY WA 6304

Via email – admin@beverley.wa.gov.au & stefan.debeer@beverley.wa.gov.au

Attention: Stefan De Beer

Dear Stefan,

***RE: Development Application – Home Business – Commercial Kitchen – 93 (Lot 100)
Lukin Street, Beverley***

Thank you for providing the above referral for the Department of Water and Environmental Regulation (Department) to consider. The Department has identified that the proposed development has the potential to impact on water values and management. Key issues and recommendations that should be addressed are provided below:

The Department provides advice and recommends guidelines for development on floodplains with the object of minimising flood risk and damage.

The Avon Flood Study shows that the lot is affected by flooding during major events with the following flood levels:

Event	Flood level
1 in 10 (10%) AEP	193.00 m AHD
1 in 25 (4%) AEP	193.63 m AHD
1 in 100 (1%) AEP	194.69 m AHD (see attached diagram)

Our floodplain management strategy for the area states:

- Proposed development (i.e., filling, building, etc) that is located outside of the floodway is considered acceptable with respect to major flooding. However, a minimum habitable floor level of 0.5 metre above the appropriate 1 in 100 (1%) AEP flood level (i.e., 195.19 m AHD) is recommended to ensure adequate flood protection.
- Proposed development (i.e., filling, building, etc) that is located within the floodway and is considered obstructive to major flows is not acceptable as it would increase flood levels upstream. No new buildings are acceptable in the floodway.

Swan Avon Region
7 Ellam Street Victoria Park WA 6100
Telephone: 08 6250 8000 Facsimile: 08 6250 8050
www.dwer.wa.gov.au

With regard to this proposal the following comments are provided:

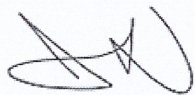
- The distance from floodway extent to the front fence is around 28.5 m. As a result, the proposed kitchen would be located outside of the floodway.
- The available contour information shows that the surface elevation of the lot is approximately between 191.0 m AHD to 195.2 m AHD.
- Proposed development on the lot is considered acceptable with regard to major flooding. However, a minimum habitable floor level of 195.19 m AHD is recommended.
- Non-habitable areas (e.g., areas not used for normal domestic activities, etc) may not require such a high level of flood protection. We do not provide advice on minimum floor level for non-habitable areas. Should the development be considered non-habitable, we recommend that the local council be contacted for advice on minimum floor level requirements.

A failure to properly adhere to these recommendations will result in a greater exposure to risks of flood damage. Please note that this advice is related to major flooding only and other planning issues, such as stormwater drainage and ecological considerations may also need to be addressed.

In the event there are modifications to the proposal that may have implications on aspects of environment and/or water management, the Department should be notified to enable the implications to be assessed.

If you would like more information regarding this matter, please contact Diana Nussey on 6250 8014 or diana.nussey@dwer.wa.gov.au.

Yours sincerely,



Diana Nussey
A/Senior Natural Resource Management Officer
Planning Advice
Swan Avon Region

22 October 2024







10. BUILDING SERVICES & ENVIRONMENTAL HEALTH SERVICES

Nil

11. FINANCE

11.1 Monthly Financial Report

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	21 October 2024
Applicant:	N/A
File Reference:	N/A
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	September 2024 Financial Reports

SUMMARY

Council to consider accepting the financial report for the period ending 30 September 2024.

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 2024 Ordinary Meeting, item 11.3.

COMMENT

The monthly financial reports for the period ending 30 September 2024 have been provided and include:

- Financial Activity Statement by Nature;
- Statement of Net Current Assets;
- Statement of Financial Position; 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 2024/25 Budget.

STRATEGIC IMPLICATIONS

Strategic Pillar: 2. Community
4. Civic Leadership
Strategic Priorities: 2.3 Active and Healthy Community
4.1 Community and customer focus
4.3 Responsible planning

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 & COUNCIL RESOLUTION

M10/1024

Moved Cr Davis

Seconded Cr Martin

That the monthly financial report for the month of September 2024 be accepted and material variances be noted.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2024

Description	Budget 2024/25	YTD Budget 2024/25	YTD Actual 2024/25	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Operating Revenue						
Rates	3,410,624.00	3,399,124.00	3,415,480.98	16,356.98	▲	Rates discount expense \$19,126 lower than anticipated.
Operating Grants, Subsidies and Contributions	593,892.00	243,355.00	232,107.28	(11,247.72)	▼	Note: 24/25 Financial Assistance grant allocation will be \$60,000 lower than anticipated for the year.
Profit On Asset Disposal	5,050.00	5,050.00	10,279.39	5,229.39	▲	
Service Charges	0.00	0.00	0.00	0.00		
Fees & Charges	1,124,912.00	370,892.00	377,239.14	6,347.14	▲	
Interest Earnings	147,836.00	11,623.00	18,626.40	7,003.40	▲	
Other Revenue	373,770.00	28,203.00	29,395.05	1,192.05	▲	
Non-Operating Grants, Subsidies and Contributions	23,616,776.00	3,197,791.00	3,197,822.00	31.00	▲	
Total Operating Revenue	29,272,860.00	7,256,038.00	7,280,950.24	24,912.24		
Operating Expenditure						
Employee Costs	(2,678,612.00)	(627,844.00)	(627,103.96)	740.04	▲	
Materials & Contracts	(2,430,226.00)	(410,015.00)	(405,126.72)	4,888.28	▲	
Utilities	(319,668.00)	(55,035.00)	(47,322.69)	7,712.31	▲	
Depreciation On Non-Current Assets	(2,478,107.00)	(635,506.00)	(681,517.90)	(46,011.90)	▼	Depreciation expense higher than anticipated.
Interest Expenses	(87,741.00)	(6,711.00)	8,597.03	15,308.03	▲	23/24 Accrued Interest reversals.
Insurance Expenses	(326,297.00)	(170,228.00)	(173,005.79)	(2,777.79)	▼	
Other Expenditure	(88,581.00)	(43,887.00)	(47,114.66)	(3,227.66)	▼	
Loss On Asset Disposal	(10,284.00)	(9,159.00)	(16,665.60)	(7,506.60)	▼	
Loss on Revaluation of Non-Current Assets	0.00	0.00	0.00	0.00		
Total Operating Expenditure	(8,419,516.00)	(1,958,385.00)	(1,989,260.29)	(30,875.29)		
Net Operating	20,853,344.00	5,297,653.00	5,291,689.95	(5,963.05)		
Capital Income						
Self Supporting Loan - Principal Repayment	0.00	0.00	0.00	0.00		
Proceeds from Sale of Assets	77,880.00	74,880.00	72,830.04	(2,049.96)	▼	Trade in value lower than anticipated YTD.
New Loan Raised	4,500,000.00	0.00	0.00	0.00		
Total Capital Income	4,577,880.00	74,880.00	72,830.04	(2,049.96)		
Capital Expenditure						
Land and Buildings	(6,415,000.00)	(68,750.00)	(78,055.83)	(9,305.83)	▼	

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING
30 September 2024

Description	Budget 2024/25	YTD Budget 2024/25	YTD Actual 2024/25	YTD Variance	Favourable ▲ Unfavourable ▼	Notes To Material Variances
Plant and Equipment	(188,000.00)	(165,000.00)	(155,432.88)	9,567.12	▲	DCEO vehicle purchase price \$10,349 lower than anticipated, off set by lower trade value.
Office Furniture and Equipment	(78,000.00)	(36,500.00)	(27,317.17)	9,182.83	▲	
Road Construction	(11,761,272.00)	(383,250.00)	(381,444.32)	1,805.68	▲	
Other Infrastructure	(12,166,077.00)	(250,000.00)	(252,408.32)	(2,408.32)	▼	
Land Under Control	0.00	0.00	0.00	0.00	▼	
Leases	(6,648.00)	(6,648.00)	(5,331.03)	1,316.97	▲	
Loans - Principal Repayments	(148,300.00)	(21,515.00)	(21,515.04)	(0.04)	▼	
Total Capital Expenditure	(30,763,297.00)	(931,663.00)	(921,504.59)	10,158.41		
Net Capital	(26,185,417.00)	(856,783.00)	(848,674.55)	8,108.45		
Adjustments						
Depreciation Written Back	2,478,107.00	635,506.00	681,517.90	46,011.90		
Movement in Leave Reserve Cash Balance	0.00	0.00	0.00	0.00		
Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00		
Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00		
Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00		
Movement in Non-Current Investments	0.00	0.00	0.00	0.00		
Movement in Non-Current LSL Provision	0.00	0.00	0.00	0.00		
Movement in Non-Current Deferred Pensioner Rates	0.00	0.00	0.00	0.00		
(Profit)/Loss on Disposal of Assets Written Back	5,234.00	4,184.00	6,386.21	2,202.21		
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	683,444.00	0.00	0.00	0.00		
Opening Surplus/(Deficit)	2,165,288.00	2,165,288.00	2,165,287.77	(0.23)		
Total Adjustments	5,332,073.00	2,804,978.00	2,853,191.88	48,213.88		
CLOSING SURPLUS/(DEFICIT)	0.00	7,245,848.00	7,296,207.28	50,359.28		

**SHIRE OF BEVERLEY
STATEMENT OF NET CURRENT ASSETS
FOR THE PERIOD ENDING
30 September 2024**

Description	Actual 2023/24	YTD Actual 2024/25
Current Assets		
Cash at Bank	3,363,019.27	1,961,511.52
Cash - Unrestricted Investments	573,194.08	6,814,966.55
Cash - Restricted Reserves	1,893,962.99	1,893,962.99
Cash on Hand	700.00	700.00
Accounts Receivable	1,201,326.09	1,173,885.50
Prepaid Expenses	0.00	0.00
Self Supporting Loan - Current	0.00	0.00
Inventory - Fuel	12,511.51	11,530.58
Total Current Assets	7,044,713.94	11,856,557.14
Current Liabilities		
Accounts Payable	(2,641,289.55)	(2,322,213.23)
Loan Liability - Current	(148,300.38)	(126,785.34)
Lease Liability - Current	0.00	(0.01)
Annual Leave Liability - Current	(294,386.93)	(294,386.93)
Long Service Leave Liability - Current	(202,078.63)	(202,078.63)
Doubtful Debts	0.00	0.00
Total Current Liabilities	(3,286,055.49)	(2,945,464.14)
Adjustments		
Less Restricted Reserves	(1,893,962.99)	(1,893,962.99)
Less Self Supporting Loan Income	0.00	0.00
Add Leave Reserves - Cash Backed	152,291.93	152,291.93
Add Loan Principal Expense	148,300.38	126,785.34
Total Adjustments	(1,593,370.68)	(1,614,885.72)
NET CURRENT ASSETS	2,165,287.77	7,296,207.28

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 September 2024

Description	Actual 2023/24	YTD Actual 2024/25	Movement
Current Assets			
Cash and Cash Equivalents	5,830,876.34	10,671,141.06	4,840,264.72
Accounts Receivable	925,082.09	1,173,885.50	248,803.41
Contract Asset - Current	276,244.00	0.00	(276,244.00)
Prepaid Expenses	0.00	0.00	0.00
Self Supporting Loan - Current	0.00	0.00	0.00
Inventory	12,511.51	11,530.58	(980.93)
Total Current Assets	7,044,713.94	11,856,557.14	4,811,843.20
Current Liabilities			
Accounts Payable	(984,885.55)	(665,809.23)	319,076.32
Contract Liability - Current	(1,656,404.00)	(1,656,404.00)	0.00
Loan Liability - Current	(148,300.38)	(126,785.34)	21,515.04
Lease Liability - Current	0.00	(0.01)	(0.01)
Annual Leave Liability - Current	(294,386.93)	(294,386.93)	0.00
Long Service Leave Liability - Current	(202,078.63)	(202,078.63)	0.00
Doubtful Debts	0.00	0.00	0.00
Total Current Liabilities	(3,286,055.49)	(2,945,464.14)	340,591.35
Non-Current Assets			
Non-Current Debtors	170,910.09	170,910.09	0.00
Non-Current Investments	62,378.13	62,378.13	0.00
Land and Buildings	29,585,060.75	29,472,553.95	(112,506.80)
Plant and Equipment	2,397,779.42	2,405,931.39	8,151.97
Furniture and Equipment	111,155.00	152,999.66	41,844.66
Infrastructure	141,937,083.50	142,154,842.14	217,758.64
Self Supporting Loan - Non Current	0.00	0.00	0.00
Total Non-Current Assets	174,264,366.89	174,419,615.36	155,248.47
Non-Current Liabilities			
Loan Liability - Non Current	(1,826,703.64)	(1,826,703.64)	0.00
Lease Liability - Non Current	0.00	(15,993.07)	(15,993.07)
Annual Leave - Non Current	0.00	0.00	0.00
Long Service Leave Liability - Non Current	(77,174.30)	(77,174.30)	0.00
Total Non Current Liabilities	(1,903,877.94)	(1,919,871.01)	(15,993.07)
Net Assets	176,119,147.40	181,410,837.35	5,291,689.95

**SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL POSITION
AS AT
30 September 2024**

Description	Actual 2023/24	YTD Actual 2024/25	Movement
Equity			
Accumulated Surplus	(48,670,597.47)	(53,962,287.42)	(5,291,689.95)
Reserves - Cash Backed	(1,893,962.99)	(1,893,962.99)	0.00
Reserve - Revaluations	(125,554,586.94)	(125,554,586.94)	0.00
Total Equity	(176,119,147.40)	(181,410,837.35)	(5,291,689.95)

SHIRE OF BEVERLEY INVESTMENT OF SURPLUS FUNDS AS AT 30 September 2024						
Account #	Account Name	Amount Invested (\$)		Term	Interest Rate	Maturation
4320546	Reserve Funds Bendigo					
	Long Service Leave	152,291.93				
	Plant	145,936.77				
	Emergency Services	31,290.37				
	Building	317,713.65				
	Recreation Ground	683,105.25				
	Cropping Committee	99,933.99				
	Infrastructure	61,714.38				
	Senior Housing	271,984.88				
	Avondale Mach Museum	65,712.90				
	ITC Renewal Reserve	64,278.87	1,893,962.99	6 mnths	5.08%	23/12/2024
4843839	Term Deposit Bendigo	250,000.00		3 mnths	4.98%	29/10/2024
4820556	Term Deposit Bendigo	500,000.00		4 mnths	5.00%	8/11/2024
4868120	Term Deposit Bendigo	500,000.00		3 mnths	4.73%	21/11/2024
4868121	Term Deposit Bendigo	500,000.00		3 mnths	4.73%	21/11/2024
4843840	Term Deposit Bendigo	500,000.00		4 mnths	5.10%	29/11/2024
4900423	Term Deposit Bendigo	250,000.00		3 mnths	4.75%	20/12/2024
4843841	Term Deposit Bendigo	500,000.00		5 mnths	5.20%	6/01/2025
4903597	Term Deposit Bendigo	1,000,000.00		4 mnths	4.85%	24/01/2025
4843883	Term Deposit Bendigo	500,000.00		6 mnths	5.25%	28/01/2025
4903596	Term Deposit Bendigo	314,966.55		5 mnths	4.95%	24/02/2025
4903598	Term Deposit Bendigo	1,000,000.00		5 mnths	4.95%	24/02/2025
4903601	Term Deposit Bendigo	1,000,000.00		6 mnths	5.02%	24/03/2025
			6,814,966.55			
	Total		8,708,929.54			

11.2 Accounts Paid by Authority

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	23 October 2024
Applicant:	N/A
File Reference:	N/A
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	N/A
Disclosure(s) Of Interest:	Nil
Attachments:	September 2024 List of Reports

SUMMARY

Council to consider authorising the payment of accounts.

BACKGROUND

The following list represents accounts paid by authority for the month of September 2024.

COMMENT

Unless otherwise identified, all payments have been made in accordance with Council's 2024/25 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 2024/25 Budget.

STRATEGIC IMPLICATIONS

Strategic Pillar: 2. Community

4. Civic Leadership

Strategic Priorities: 2.3 Active and Healthy Community

4.1 Community and customer focus

4.3 Responsible planning

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 & COUNCIL RESOLUTION

M11/1024

Moved Cr Sattler

Seconded Cr Davis

That the List of Accounts as presented, be received:

September 2024:

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

Cheque vouchers

30 Sep 2024 1927-1928 (2) \$ 506.44 (authorised by DCEO S Marshall and Cr D Davis)

Total of cheque vouchers for September 2024 incl \$ 506.44 previously paid.

EFT vouchers

03 Sep 2024 EFT 10634-10635 (2) \$ 6,410.44 (authorised by DCEO S Marshall and Cr D Davis)

05 Sep 2024 EFT 10636-10653 (18) \$ 64,645.18 (authorised by DCEO S Marshall and Pres D White)

11 Sep 2024 EFT 1-38 (38) \$ 67,358.86 (authorised by DCEO S Marshall and Cr D Davis)

16 Sep 2024 EFT 10654-10661 (8) \$ 197,786.87 (authorised by CEO S Gollan and Pres D White)

24 Sep 2024 EFT 10662-10689 (28) \$ 3,043,720.08 (authorised by DCEO S Marshall and Cr C Lawlor)

25 Sep 2024 EFT 1-38 (38) \$ 67,066.86 (authorised by DCEO S Marshall and Pres D White)

30 Sep 2024 EFT 10691-10700 (10) \$ 103,951.40 (authorised by DCEO S Marshall and Cr D Davis)

Total of EFT vouchers for September 2024 incl \$ 3,550,939.69 previously paid

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

Cheque vouchers

Nil vouchers

Total of cheque vouchers for September 2024 incl \$ 0.00 previously paid.

EFT vouchers

24 Sep 2024 EFT 10690-10690 (1) \$ 200.00 (authorised by DCEO S Marshall and Cr C Lawlor)

Total of EFT vouchers for September 2024 incl \$ 200.00 previously paid.

(3) Direct Debit Payments totalling \$ 78,624.07 previously paid.

(4) Credit Card Payments totalling \$ 3,036.33 previously paid.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler

Against: Nil

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Cheque #	1927	30 Sep 2024	Shire of Beverley	BE464 (PSN12): Vehicle registration to 30 Sep 2025	(455.00)	
Cheque #	1928	30 Sep 2024	Water Corporation	Water use - Mens Shed (Vincent St) - Service Fees: Sep - Oct 24	(51.44)	(506.44)
EFT Pymt	EFT 10634	03 Sep 2024	Synergy	Various Power use: 19 Jun - 16 Aug 24	(3,972.95)	
EFT Pymt	EFT 10635	03 Sep 2024	Telstra Limited	2024-08 Aug Telephone accounts	(2,437.49)	(6,410.44)
EFT Pymt	EFT 10636	05 Sep 2024	Afgri Equipment Australia Pty Ltd	BE029 (PGRD05): 1,500 hr service	(3,440.42)	
EFT Pymt	EFT 10637	05 Sep 2024	Avon Trading Pty Ltd	2024-07 Jul Hardware purchases	(1,461.25)	
EFT Pymt	EFT 10638	05 Sep 2024	Beverley Bakehouse and Cafe	Citizenship Ceremony 28 Aug 2024: Catering	(104.90)	
EFT Pymt	EFT 10639	05 Sep 2024	Beverley Supermarket & Liquor (IGA)	2024-08 Aug purchases	(526.43)	
EFT Pymt	EFT 10640	05 Sep 2024	Cemeteries & Crematoria Assoc WA	2024/25 Ordinary Membership Fee of Cemeteries & Crematoria Assoc of WA	(130.00)	
EFT Pymt	EFT 10641	05 Sep 2024	E & MJ Rosher P/L	Asset 25006 2024 Kubota 19HP diesel zero turn mower less trade in AS25004	(17,750.00)	
EFT Pymt	EFT 10642	05 Sep 2024	Focus Networks	2024-08 Aug Computer Support	(5,405.95)	
EFT Pymt	EFT 10643	05 Sep 2024	HC Construction Services Pty Ltd	LBS2401 - Civic Centre Upgrade: Progress pymt 5 for May/Jun 2024	(25,341.66)	
EFT Pymt	EFT 10644	05 Sep 2024	Limitless Promotions	Dogs & Cats Registrations: Tags	(495.00)	
EFT Pymt	EFT 10645	05 Sep 2024	Local Government Professionals Austr	2024/25 Full Membership - DCEO S Marshall	(560.00)	
EFT Pymt	EFT 10646	05 Sep 2024	MAL Automotives Pty Ltd	BE009 (PBFT04): Repairs from service carried out on 20 Jun 2024	(772.85)	
EFT Pymt	EFT 10647	05 Sep 2024	Marsh Pty Ltd	Civic Centre: 5 x evacuation diagrams	(962.50)	
EFT Pymt	EFT 10648	05 Sep 2024	McLeods Barristers and Solicitors	Prof fees for revestment of L27 Bartram Street to the State of WA	(989.70)	
EFT Pymt	EFT 10649	05 Sep 2024	Michael Wilson	2024-09 Sep (Ed 479) Blarney: Printing & delivery	(250.00)	
EFT Pymt	EFT 10650	05 Sep 2024	Reap What You Sow	2024-08 Aug Gym Inductions x 5	(125.00)	
EFT Pymt	EFT 10651	05 Sep 2024	Redfish Technologies Pty Ltd	LBS2401 - Civic Centre Upgrade: Audio visual hardware	(4,879.55)	
EFT Pymt	EFT 10652	05 Sep 2024	Services Australia (Child Support - D J	Payroll deductions	(699.22)	
EFT Pymt	EFT 10653	05 Sep 2024	WA Contract Ranger Services Pty Ltd	Ranger Services: 15 - 22 Aug 2024	(750.75)	(64,645.18)
EFT Pymt	EFT 10654	16 Sep 2024	ATO - Australian Tax Office	2024-08 Aug BAS obligation	(21,858.00)	
EFT Pymt	EFT 10655	16 Sep 2024	Beverley Dome Fuel and Hire (BDF)	3,998 L Diesel @ \$1.6540/L GST incl	(6,612.69)	
EFT Pymt	EFT 10656	16 Sep 2024	Carpentry Link (Brendon Hall)	Relief Maintenance: 20 Aug - 10 Sep 2024 (96 hrs)	(4,800.00)	
EFT Pymt	EFT 10657	16 Sep 2024	D and A Plumbing and Gas Services	3 x Annual grease trap inspections	(1,010.00)	
EFT Pymt	EFT 10658	16 Sep 2024	HC Construction Services Pty Ltd	AGRN1061 Storm & assoc flooding (25-26 Mar 2023): Progress pymt 13 - Jul &	(88,572.00)	
EFT Pymt	EFT 10659	16 Sep 2024	MC Civil Contractors (MCC) Down Sou	AGRN1061 Storm & assoc flooding (25-26 Mar 2023): Claim 1	(72,978.06)	
EFT Pymt	EFT 10660	16 Sep 2024	Staff - Jacinta Murray	Reimbursement : Travel fees re Air show information reconnaissance 06-09 Sep	(112.18)	

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
EFT Pymt	EFT 10661	16 Sep 2024	Staff - Stefan de Beer	Reimbursement for Air show information reconnaissance Mildura Air Show 06 - ((1,843.94)	(197,786.87)
EFT Pymt	EFT 10662	24 Sep 2024	AITs Specialists Pty Ltd	2024-08 Aug Fuel Tax Credits	(382.03)	
EFT Pymt	EFT 10663	24 Sep 2024	Avon Waste	6,238 Bin Collection 6 weeks ending 20 Sep 24 inc Recycling Bins & 4 x Recycli	(17,204.75)	
EFT Pymt	EFT 10664	24 Sep 2024	BOC Limited	2024-07 Jul Cylinder Rental: Medical oxygen C size	(13.84)	
EFT Pymt	EFT 10665	24 Sep 2024	Bendigo and Adelaide Bank	2024/25 Muni invests #10 - 12 invested for 4, 5 , months 4.85%	(3,000,000.00)	
EFT Pymt	EFT 10666	24 Sep 2024	Beverley Community Resource Centre	Soft Shell Vest: Ashley Fleay	(55.00)	
EFT Pymt	EFT 10667	24 Sep 2024	Beverley Electrical Services - BES	Rec Centre: Installation of 3 phase power	(462.66)	
EFT Pymt	EFT 10668	24 Sep 2024	Beverley Farm Services (BFS)	Noxious weed spraying: Chemical purchases	(1,238.05)	
EFT Pymt	EFT 10669	24 Sep 2024	Beverley Post News and Gifts (BPNG)	2024-08 Aug Newspaper & Stationery purchases	(67.50)	
EFT Pymt	EFT 10670	24 Sep 2024	Beverley Steel Fabrication	Various plant: Repairs	(71.11)	
EFT Pymt	EFT 10671	24 Sep 2024	CES - City Electric Supply	Various: Supplies	(671.00)	
EFT Pymt	EFT 10672	24 Sep 2024	Complete Office Supplies Pty Ltd (COS	Rec Centre: Cleaning products	(573.98)	
EFT Pymt	EFT 10673	24 Sep 2024	Corsign WA Pty Ltd	Rural Roads Various: Various signage	(3,804.35)	
EFT Pymt	EFT 10674	24 Sep 2024	Country Copiers Northam (DA Gardner	Stationery Supplies	(2,728.75)	
EFT Pymt	EFT 10675	24 Sep 2024	Industrial Automation Group Pty Ltd (IA	2024/25 Remote Access Operational Support: Standpipes - Brooking St & Balku	(2,110.90)	
EFT Pymt	EFT 10676	24 Sep 2024	Isweep Town and Country	Town Street Sweeping: 2024 Beverley Show	(2,310.00)	
EFT Pymt	EFT 10677	24 Sep 2024	McIntosh and Son WA	BE021 (PLDR05): Parts	(1,938.52)	
EFT Pymt	EFT 10678	24 Sep 2024	Node One Pty Ltd	2024-09 Sept NBN Fixed wireless Business FW Plus 75/10 mbps unlimited (5 sr	(89.00)	
EFT Pymt	EFT 10679	24 Sep 2024	Nutrien Water (nee Total Eden)	Various bldgs: Retic parts	(909.61)	
EFT Pymt	EFT 10680	24 Sep 2024	Officeworks Ltd	Stationery supplies	(744.95)	
EFT Pymt	EFT 10681	24 Sep 2024	RJ Jas - All Mechanical and Electronics	2024-07 Jul Parts, Repairs & Services	(1,486.50)	
EFT Pymt	EFT 10682	24 Sep 2024	Resonline Pty Ltd	2024-08 Aug Room Manager Online Booking System Subscription	(242.00)	
EFT Pymt	EFT 10683	24 Sep 2024	Shazmac Plumbing	Various bldgs: Plumbing Repairs	(2,555.30)	
EFT Pymt	EFT 10684	24 Sep 2024	State Library of Western Australia	2024/25 Better Beginnings Program (Births) packs x 10	(55.00)	
EFT Pymt	EFT 10685	24 Sep 2024	Synergy	Street Lights: 25 Jul - 24 Aug 24	(2,475.25)	
EFT Pymt	EFT 10686	24 Sep 2024	Team Global Express Pty Ltd (nee Toll	Freight Charges: 30 Jul 2024	(34.44)	
EFT Pymt	EFT 10687	24 Sep 2024	WA Contract Ranger Services Pty Ltd	Ranger Services: 27 Aug - 03 Sep 2024	(693.00)	
EFT Pymt	EFT 10688	24 Sep 2024	York Laundromat	23 Aug - 06 Sep 24 Onsite Cabins Laundry fees	(762.63)	
EFT Pymt	EFT 10689	24 Sep 2024	Zircodata Pty Ltd	2024-08 Aug: Storage of Archives 155 x A1 Storage Boxes (Std Ctn)	(39.96)	(3,043,720.08)

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
EFT Pymt	EFT 10691	30 Sep 2024	Australia Post	2024-08 Aug Postage	(1,875.31)	
EFT Pymt	EFT 10692	30 Sep 2024	Autopro Northam, Bev Pennys Auto Re	Various Plant: Parts	(285.45)	
EFT Pymt	EFT 10693	30 Sep 2024	Avon Valley Ag Pty Ltd	Depot: Workshop tools & supplies	(1,250.00)	
EFT Pymt	EFT 10694	30 Sep 2024	BT Equipment P/L ta Tutt Bryant Equipr	BE033 (PROL03): Parts	(169.31)	
EFT Pymt	EFT 10695	30 Sep 2024	Beverley Dome Fuel and Hire (BDF)	3,998 L Diesel @ \$1.6085/L GST incl	(6,430.78)	
EFT Pymt	EFT 10696	30 Sep 2024	CCS Strategic	Regional Precincts and Partnerships Program (rPPP) Stream 1 Application - fina	(63,239.88)	
EFT Pymt	EFT 10697	30 Sep 2024	DS Agencies Pty Ltd	Town Square: Circular seating	(25,646.50)	
EFT Pymt	EFT 10698	30 Sep 2024	LGIS (LGISWA)	2023/24 Motor Vehicle Insurance Adjustment	(1,644.08)	
EFT Pymt	EFT 10699	30 Sep 2024	Marketforce Pty Ltd - Omnicom Media	Bridge 3205 Tender Advert - Sat 10 Aug	(796.60)	
EFT Pymt	EFT 10700	30 Sep 2024	Repco - Division of GPC Asia Pacific Pt	Workshop tools & parts	(2,613.49)	(103,951.40)
Direct Debit DD	4731.01	10 Sep 2024	Shadforth Portfolio Service - Super	Superannuation contributions	(1,200.65)	
Direct Debit DD	4731.02	10 Sep 2024	Prime Super P/L	Superannuation contributions	(330.71)	
Direct Debit DD	4731.03	10 Sep 2024	National Mutual Retirement Fund	Superannuation contributions	(204.14)	
Direct Debit DD	4731.04	10 Sep 2024	Australian Super	Superannuation contributions	(1,599.26)	
Direct Debit DD	4731.05	10 Sep 2024	Aware Super Pty Ltd	Superannuation contributions	(7,567.90)	
Direct Debit DD	4731.06	10 Sep 2024	Australian Retirement Trust (Super func	Superannuation contributions	(242.93)	
Direct Debit DD	4731.07	10 Sep 2024	MLC MasterKey Personal Super	Superannuation contributions	(224.73)	
Direct Debit DD	4731.08	10 Sep 2024	Mercer Super Trust, The Trustee for	Superannuation contributions	(814.41)	
Direct Debit DD	4731.09	10 Sep 2024	Colonial First State Super (Gibson Dani	Superannuation contributions	(350.02)	
Direct Debit DD	4731.10	10 Sep 2024	AMP Lifetime Super	Superannuation contributions	(223.10)	
Direct Debit DD	4731.11	10 Sep 2024	UniSuper	Superannuation contributions	(188.21)	(12,946.06)
Direct Debit DD	4743.01	24 Sep 2024	Shadforth Portfolio Service - Super	Superannuation contributions	(1,200.65)	
Direct Debit DD	4743.02	24 Sep 2024	Prime Super P/L	Superannuation contributions	(330.71)	
Direct Debit DD	4743.03	24 Sep 2024	National Mutual Retirement Fund	Superannuation contributions	(192.05)	
Direct Debit DD	4743.04	24 Sep 2024	Australian Super	Superannuation contributions	(1,668.16)	
Direct Debit DD	4743.05	24 Sep 2024	Aware Super Pty Ltd	Superannuation contributions	(7,555.56)	
Direct Debit DD	4743.06	24 Sep 2024	Australian Retirement Trust (Super func	Superannuation contributions	(318.07)	
Direct Debit DD	4743.07	24 Sep 2024	MLC MasterKey Personal Super	Superannuation contributions	(188.97)	
Direct Debit DD	4743.08	24 Sep 2024	Mercer Super Trust, The Trustee for	Superannuation contributions	(567.92)	

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Direct Debit DD 4743.09		24 Sep 2024	Colonial First State Super (Gibson Dani Superannuation contributions		(361.01)	
Direct Debit DD 4743.10		24 Sep 2024	AMP Lifetime Super	Superannuation contributions	(318.43)	
Direct Debit DD 4743.11		24 Sep 2024	UniSuper	Superannuation contributions	(235.21)	(12,936.74)
Direct Debit 109		03 Sep 2024	7 - CBA Merchant Fee	CBA Merchant Fee - Muni	(4,767.76)	(4,767.76)
Direct Debit 109		03 Sep 2024	7 - CBA Merchant Fee	CBA Merchant Fee - Trust	(22.21)	(22.21)
Direct Debit 109		05 Sep 2024	12 - ANZ - BPAY	ANZ - BPAY	(77.00)	(77.00)
Direct Debit 109		05 Sep 2024	12 - ANZ - BPAY	ANZ - BPAY	(505.73)	(505.73)
Direct Debit 109		05 Sep 2024	8 - ANZ Transactive	ANZ Transactive	(77.50)	(77.50)
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Staff assist	(4.80)	(4.80)
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Chq deposits	(4.00)	(4.00)
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Account servicing fee	(22.00)	(22.00)
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	99.05	99.05
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	96.63	96.63
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	62.78	62.78
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	28.82	28.82
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	26.74	26.74
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	20.08	20.08
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	19.51	19.51
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	19.37	19.37
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	1.63	1.63
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	0.63	0.63
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	0.59	0.59
Direct Debit 109		02 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,641.05)	
Direct Debit 109		03 Sep 2024	3 - Payment for DoT	Payment for DoT	(5,088.30)	
Direct Debit 109		04 Sep 2024	3 - Payment for DoT	Payment for DoT	(8,130.70)	
Direct Debit 109		05 Sep 2024	3 - Payment for DoT	Payment for DoT	(1,225.75)	
Direct Debit 109		06 Sep 2024	3 - Payment for DoT	Payment for DoT	(1,607.70)	
Direct Debit 109		09 Sep 2024	3 - Payment for DoT	Payment for DoT	(3,492.65)	
Direct Debit 109		09 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,099.55)	

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
Direct Debit 109		11 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,047.00)	
Direct Debit 109		13 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,073.90)	
Direct Debit 109		16 Sep 2024	3 - Payment for DoT	Payment for DoT	(1,484.15)	
Direct Debit 109		17 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,061.05)	
Direct Debit 109		18 Sep 2024	3 - Payment for DoT	Payment for DoT	(10,222.80)	
Direct Debit 109		19 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,191.80)	
Direct Debit 109		20 Sep 2024	3 - Payment for DoT	Payment for DoT	(2,953.45)	
Direct Debit 109		24 Sep 2024	3 - Payment for DoT	Payment for DoT	(3,482.10)	
Direct Debit 109		25 Sep 2024	3 - Payment for DoT	Payment for DoT	(3,756.75)	
Direct Debit 109		27 Sep 2024	3 - Payment for DoT	Payment for DoT	(13,807.10)	
Direct Debit 109		30 Sep 2024	3 - Payment for DoT	Payment for DoT	(5,153.10)	(73,518.90)
Direct Debit EFT 10715		23 Sep 2024	Credit Card - Shire of Beverley	2024-08 Aug Credit Card Purchases	(3,036.33)	(3,036.33)
PAYMENTS RAISED IN CURRENT MONTH					(3,524,563.61)	(3,524,563.61)

WAGES & SALARIES

EFT Pymt	11 Sep 2024	Wages & Salaries	FE - 09 Sep 2024	(67,358.86)	
EFT Pymt	25 Sep 2024	Wages & Salaries	FE - 23 Sep 2024	(67,066.86)	

UNPRESENTED PAYMENTS for CURRENT BANK STATEMENT

Cheque # 1927	30 Sep 2024	Shire of Beverley	BE464 (PSN12): Vehicle registration to 30 Sep 2025	455.00	
UNPRESENTED PAYMENTS for CURRENT BANK STATEMENT				455.00	455.00

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS						
<i>PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS</i>					<i>0.00</i>	<i>0.00</i>
OTHER AMENDMENTS/GENERAL JOURNALS						
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(99.05)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(96.63)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(62.78)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(28.82)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(26.74)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(20.08)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(19.51)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(19.37)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(1.63)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(0.63)	
Direct Debit 109		17 Sep 2024	1 - Bank Charges	Bank Charges - Refunds	(0.59)	
OTHER AMENDMENTS/GENERAL JOURNALS					(375.83)	(375.83)
INVESTMENTS						
EFT Pymt EFT 10665		24 Sep 2024	Bendigo and Adelaide Bank	2024/25 Muni invest #10 - invested for 4 months @ 4.85%	(1,000,000.00)	
EFT Pymt EFT 10665		24 Sep 2024	Bendigo and Adelaide Bank	2024/25 Muni invest #11 - invested for 5 months @ 4.95%	(1,000,000.00)	
EFT Pymt EFT 10665		24 Sep 2024	Bendigo and Adelaide Bank	2024/25 Muni invest #12 - invested for 6 months @ 5.02%	(1,000,000.00)	
					<u>(3,000,000.00)</u>	
TOTAL EXPENDITURE for MUNICIPAL ACCOUNT					(3,658,910.16)	(3,658,910.16)

CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
CREDIT CARD PAYMENT SUMMARY for CURRENT BANK STATEMENT						
CEO - STEPHEN GOLLAN						
Credit card	BE003/AUG24	06 Aug 2024	DoT	BE003 (PGRD07): Rego to 30 Jun 2025	81.05	
Credit card	BE028/AUG24	08 Aug 2024	DoT	BE028 (PTRK09) - Rego to 30 Jun 2025	343.65	
Credit card	BEV0-JUL24	31 Jul 2024	DoT	BEV0 (PSDN16): Retained plate fee (BEV0 -> 1IAJ343)	31.10	
Credit card	BEV0/AUG24	06 Aug 2024	DoT	BEV0 (PSDN19): Retained plate fee (1IHM108 -> BEV0)	19.40	
Credit card	1014940420240803	03 Aug 2024	The West Australian	Tender Advertising - RFT01/2425 Swim Pool Stage 1	454.10	
Credit card	1014940420240824	24 Aug 2024	The West Australian	Tender Advertising - RFT05/2425 Carpark Civic Centre, Admin bldg	784.60	
Credit card	2255161219357893 24	07 Aug 2024	Weebly (Square AU Pty Ltd)	Beverleywa.com Pro site plan, expiry 07 Aug 2025	190.34	
Credit card	45895147	31 Jul 2024	SurveyMonkey	2024/25 Subscription - Standard plan, expiring on 30 Jul 2025	292.15	2,196.39
DCEO - SIMON MARSHALL (AVONDALE MACHINERY SHED)						
						0.00
MOW - STEPHEN VINCENT						
Credit card	REC 908078	20 Aug 2024	BP The Lakes	Unit 5 Hunt Rd Village Purchases - 51.27L ULP	84.54	
Credit card	BE016/AUG24	01 Aug 2024	DoT	BE016 (PUTE19): Change of plate fee (1IEU698 -> BE016)	19.40	
Credit card	BE030/AUG24	01 Aug 2024	DoT	BE030 (PEXC01): Rego to 30 Jun 2025	102.10	
Credit card	BE031/AUG24	01 Aug 2024	DoT	BE031 (PUTE20): Change of plate fee (1IHK109 -> BE031)	19.40	
Credit card	BE423/UAG24	23 Aug 2024	DoT	BE423 (PMOW02): Retained plate fee (BE423 -> 1IGM527)	31.10	
Credit card	BE541/AUG24	01 Aug 2024	DoT	BE541 (PUTE21): Change of plate fee (1IEU640 -> BE541)	19.40	
Credit card	32894	20 Aug 2024	Edwardian Tiles	Hunt Rd Village U5 - Tiles	66.00	
Credit card	6446	09 Aug 2024	Joondalup City Motel	Accom - 27th Annual LGWA Works & Parks Conference 6-8 Aug 2024	260.00	
Credit card	#130521	08 Aug 2024	Midland Mobile Repair	MOW mobile phone repairs	155.00	
Credit card	INV288761	02 Aug 2024	Royal Pumps (Agriparts & Repairs)	Sundry plant - parts	83.00	839.94
August 2024 transactions presented on 23 September 2024 (EFT 10715) Shire of Beverley Municipal Bank account						3,036.33

SHIRE OF BEVERLEY
CHEQUE DETAIL - Municipal and Trust Accounts - SEPTEMBER 2024

TYPE	NUM	DATE	PAYEE	DETAILS	AMT PAID	TOTALS
TRUST ACCOUNT DETAILS						
PAYMENTS RAISED IN CURRENT MONTH						
EFT Pymt	EFT 10690	24 Sep 2024	Kirrily Lee	Refund of Bonds - Rec Centre Hire, Booking: 11 Sep 2024 - Funeral service (Re	(200.00)	
PAYMENTS RAISED IN CURRENT MONTH					(200.00)	(200.00)
PAYMENTS UNPRESENTED IN CURRENT BANK #						
PAYMENTS UNPRESENTED IN CURRENT BANK #					0.00	0.00
PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS						
PAYMENTS PRESENTED IN CURRENT BANK # RELATING to PRIOR MONTHS' TRANSACTIONS					0.00	0.00
OTHER AMENDMENTS / GENERAL JOURNALS						
OTHER AMENDMENTS / GENERAL JOURNALS					0.00	0.00
TOTAL EXPENDITURE for TRUST ACCOUNT						(200.00)
TOTAL EXPENDITURE as reconciled to the SEPTEMBER 2024 BANK STATEMENTS						
Municipal Account Expenditure					(3,658,910.16)	
Trust Account Expenditure					(200.00)	
TOTAL EXPENDITURE for SEPTEMBER 2024						(3,659,110.16)

11.3 RFT 05-2425 Administration Office & Civic Centre Carpark

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	16 October 2024
Applicant:	Administration - Tenders
File Reference:	Tenders
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	-
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to consider awarding the tender for RFT 05-2425 Administration Office and Civic Centre Carpark works.

BACKGROUND

RFT 05-2425 was advertised in the West Australian on 24 August 2024.

The tender specification outlined works to be undertaken by a suitably qualified contractor in relation to the construction of the new Civic Centre Carpark and refurbishment of the existing Administration Office Carpark.

14 RFT packages were issued to prospective Tenderers, with one submission being received.

COMMENT

RFT 05-2425 was split into three separable portions, the Administration Office Carpark, the Civic Centre Carpark, and Total Carpark area.

O'Brien Civil submitted a response to the tender request.

The submission is summarised below (ex GST):

Tenderer	Separable portion 1 – Administration Office Carpark	Separable portion 2 – Civic Centre Carpark	Separable portion 3 – Total Carpark
O'Brien Civil	\$484,325	\$313,252	\$704,137

The submission was generally compliant, although the pricing submitted in response to the RFT was GST excluded when the tender specification explicitly stated that costs were to be presented on a GST inclusive basis.

Based on Council's 24/25 Budget allowance of \$250,000, all options tendered are over budget.

Consequently, it is proposed that costings be sought for the works to be completed in house and in line with the budget allocation.

STATUTORY ENVIRONMENT

Local Government Act 1995:

3.57 Tenders for providing goods or services

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.
- (2) Regulations may make provision about tenders.

Local Government (Functions and General) Regulations 1996:

11A. Purchasing policies for local governments

- (1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.
- (2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).
- (3) A purchasing policy must make provision in respect of —
 - (a) the form of quotations acceptable; and
 - (b) the minimum number of oral quotations and written quotations that must be obtained; and
 - (b) the recording and retention of written information, or documents, in respect of —
 - (i) all quotations received; and
 - (ii) all purchases made.

11. When tenders have to be publicly invited

- (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$250 000 unless subregulation (2) states otherwise.

15. Minimum time to be allowed for submitting tenders

- (1) If a notice under regulation 14(1) is given, the date and time referred to in regulation 14(3)(d) has to be at least 14 days after the notice is —
 - (a) published on the local government's official website; and
 - (b) published in at least 3 of the ways prescribed in the *Local Government (Administration) Regulations 1996* regulation 3A(2).

- (2) If a notice under regulation 14(2) is given to a person listed as an acceptable tenderer, the date and time referred to in regulation 14(3)(d) has to be at least 14 days after the notice is given.

[Regulation 15 inserted: Gazette 18 Sep 2015 p. 3806-7; amended: SL 2020/213 r. 35.]

16. Receiving and opening tenders, procedure for

- (1) The CEO is responsible for keeping any tender submitted including a tender submitted by facsimile or other electronic means in safe custody, and for ensuring that it remains confidential.
- (2) Tenders are not to be opened, examined, or assessed until the time after which further tenders cannot be submitted.
- (3) When tenders are opened —
 - (a) there must be present —
 - (i) at least 2 employees of the local government; or
 - (ii) one employee of the local government and at least one person authorised by the CEO to open tenders;
 - and
 - (b) members of the public are entitled to be present; and
 - (c) details of the tenders (other than the consideration sought in the tender) are to be immediately recorded in a register to be known as the tenders register.

[Regulation 16 amended: Gazette 29 Jun 2001 p. 3131; 31 Mar 2005 p. 1055; 18 Sep 2015 p. 3807.]

17. Tenders register

- (1) The CEO is responsible for keeping the tenders register and making it available for public inspection.
- (1A) The CEO must publish the tenders register on the local government's official website.
- (2) The tenders register is to include, for each invitation to tender —
 - (a) a brief description of the goods or services required; and
 - [(b) deleted]*
 - (c) particulars of —
 - (i) any notice by which expressions of interests from prospective tenderers was sought; and
 - (ii) any person who submitted an expression of interest; and
 - (iii) any list of acceptable tenderers that was prepared under regulation 23(4);
 - and
 - (d) a copy of the notice of the invitation to tender; and

- (e) the name of each tenderer whose tender has been opened; and
- (f) the name of any successful tenderer.

- (3) The tenders register is to include for each invitation to tender the amount of the consideration or a summary of the amount of the consideration sought in the tender accepted by the local government.

[Regulation 17 amended: Gazette 29 Jun 2001 p. 3131; 18 Sep 2015 p. 3807; SL 2020/213 r. 36.]

18. Rejecting and accepting tenders

- (1) A tender is required to be rejected unless it is submitted at a place, and within the time, specified in the invitation for tenders.
- (2) A tender that is submitted at a place, and within the time, specified in the invitation for tenders but that fails to comply with any other requirement specified in the invitation may be rejected without considering the merits of the tender.
- (3) If, under regulation 23(4), the CEO has prepared a list of acceptable tenderers for the supply of goods or services, a tender submitted by a person who is not listed as an acceptable tenderer is to be rejected.
- (4) Tenders that have not been rejected under subregulation (1), (2), or (3) are to be assessed by the local government by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them (if any) it thinks it would be most advantageous to the local government to accept.
- (4a) To assist the local government in deciding which tender would be the most advantageous to it to accept, a tenderer may be requested to clarify the information provided in the tender.
- (5) The local government may decline to accept any tender.
- (6) If a local government has accepted a tender but acceptance of the tender does not create a contract and within 6 months of the day on which the tender was accepted the local government and the successful tenderer agree not to enter into a contract in relation to the tender, the local government may accept from the other tenders the tender which it thinks it would be most advantageous to the local government to accept.
- (7) If a local government has accepted a tender and acceptance of the tender creates a contract and within 6 months of the day on which the tender was accepted the local government and the successful tenderer agree to terminate the contract, the local government may accept from the other tenders the tender which it thinks it would be most advantageous to the local government to accept.

[Regulation 18 amended: Gazette 29 Jun 2001 p. 3131-2; 18 Sep 2015 p. 3807.]

19. Tenderers to be notified of outcome

The CEO is to give each tenderer notice in writing containing particulars of the successful tender or advising that no tender was accepted.

CONSULTATION

N/A

FINANCIAL IMPLICATIONS

\$250,000 ex GST allowed for in the 24/25 Budget.

STRATEGIC IMPLICATIONS

Strategic Pillar: 2. Community
4. Civic Leadership
Strategic Priorities: 2.3 Active and Healthy Community
4.1 Community and customer focus
4.3 Responsible planning

POLICY IMPLICATIONS

AF007 Purchasing and Procurement Policy – expenditure equal to or over \$250,000 must be awarded through a tender process.

RISK IMPLICATIONS

Medium (9) – Considering the tendered prices are in excess of Council's budget, it is intended that the project will be completed in house, with specialist contractors engaged as required, to deliver the project within budget.

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 & COUNCIL RESOLUTION

M12/1024

Moved Cr Martin

Seconded Cr Sattler

That:

- 1. no tender be awarded for RFT 05-2425 Administration Office and Civic Centre Carpark due to tendered prices being over budget; and**
- 2. staff be directed to deliver the carpark area at the Civic Centre, at a minimum, utilising specialist contractors as required, in line with the 24/25 budget allocation.**

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin and Cr Sattler
Against: Nil

11.4 Shire Depot CCTV Install

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	16 October 2024
Applicant:	Administration
File Reference:	ADM 0483
Author and Position:	Stefan de Beer, Manager of Planning
Previously Before Council:	Nil
Disclosure(s) Of Interest:	Nil
Attachments:	Commercial in Confidence Quote

SUMMARY

Council to consider the installation of CCTV at the Shire Depot.

BACKGROUND

Council at the September 2024 Meeting resolved to proceed with the upgrading of the CCTV cameras at the Moort Wabiny Skate Park and War Memorial Toilet Block. This upgrade has now been completed.

With the above upgrade, 17 serviceable cameras and associated hardware were removed of which 7 can now be used for the purpose proposed, i.e. to be installed at the Shire Depot for added security.

There is however no allocation in the 2024/25 budget for the estimated \$9,627 ex GST – see *Commercial in Confidence* quote from Redfish Technologies attached.

COMMENT

As per the above quote, the Scope of Works (SoW) involves the following:

*To use existing seven (7) Hikvision Bullet Cameras (removed from Skatepark) and existing NVR (Removed from Toilet Block) to cover the Shire depot.
Where possible all existing items will be used.*

Using the attached drawing, positions as described

- CAM A - Front Gate
- CAM B - Yard South
- CAM C - Yard North & Fuel Bowser
- CAM D - Rear Gate
- CAM E - Shire Rear Carpark
- CAM F - Shire Rear & Undercover Parking
- CAM G - Laneway

Position 1 & 2 Point to Point Wireless link

Position H - Network Cabinet in Workshop for all Cameras

Position I - Shire Works Manager NVR and Connection

New items to supply

- *All cabling as required with fixings and mounting support*
- *Point-to-Point Link (Pair)*
- *Hardened Network Switch in workshop (power by Shire required)*
- *Network Switch - Shire Works Manager Location (power by Shire required)*

- *Camera Conduit Boxes*
- *Consumables for ACMA cabling*



Council have two options to consider; allow the expenditure and install the CCTV at the Shire Depot; or make an appropriate and adequate budget allocation in 2025/26.

Option 1 – That Council noting the unbudgeted expenditure approve the installation of the CCTV at the Shire Depot for a cost of \$9,626.74 ex GST as quoted by Redfish Technologies.

Option 2 – That Council do not proceed with the proposed install.

The Officer is recommending option 1 as it is deemed an excellent use of available hardware already paid for, albeit at an additional installation cost.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* allows the following in regards to unbudgeted expenditure:

6.8. Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution*; or

(c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

(1a) In subsection (1) — additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.

(2) Where expenditure has been incurred by a local government —

(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

CONSULTATION

Council

FINANCIAL IMPLICATIONS

\$9,626.74 ex GST quote (unbudgeted)

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.3 Responsible planning

POLICY IMPLICATIONS

A008 – CCTV Policy

RISK IMPLICATIONS

Medium (6) - There is a medium risk to either option. Increasing the expenditure maybe seen as incorrect budgeting. Not installing the CCTV will mean no footage is available to record incidents at the Depot.

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 & COUNCIL RESOLUTION

M13/1024

Moved Cr Ridgway

Seconded Cr Sattler

That Council noting the unbudgeted expenditure approve the installation of the CCTV at the Shire Depot for a cost of \$9,626.74 ex GST as quoted by Redfish Technologies.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

11.5 2023/24 Management Letter

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0231
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Audit Findings for Management Letter

SUMMARY

Council to consider receiving the Management Letter.

BACKGROUND

The final audit was conducted by AMD Chartered Accountants between 24 – 26 September 2024 and authorised by the OAG on 18 October 2024.

COMMENT

The 2023/24 Management Letter containing three minor findings with Shire Management comment is attached for the Committee's reference.

The Audit and Risk Committee will meet on 30 October 2024 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

STATUTORY ENVIRONMENT

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

7.12A. Duties of local government with respect to audits

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

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

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*. Signing the letters forms part of the Annual Report and approving this item will mitigate potential risks.

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION M14/1024

Moved Cr White

Seconded Cr Lawlor

That the Management Letter be received.

CARRIED 7/0

*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*

Attachment 11.5 – Audit Findings, Management Letter

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Excessive Leave Balances	No			✓	✓
2. Purchasing Exceptions	No			✓	
3. Masterfile Changes	No			✓	

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

Attachment 11.5 – Audit Findings, Management Letter

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Excessive Leave Balances

Our audit procedures identified 6 employees who had an annual leave balance in excess of 8 weeks as at 30 June 2024 representing non-compliance with the Shire's documented Annual Leave Policy (AF002).

This was first raised as a part of the 2023 audit – noting that management are closely monitoring excessive leave balances of staff.

Rating: Minor (2023: Moderate)

Implication

Excessive annual leave balances increases the risk of an adverse impact through excessive liabilities. In addition, fraud can also be more easily concealed by staff who do not take leave.

Recommendation

We recommend the Shire continue to manage and monitor the excessive annual leave balances to reduce the liability, risks of business interruption and potential fraud.

Management comment

Staff are encouraged to maintain annual leave balances in line with Council's policy (AF002).

We have had some long term workers compensation claims where employees accrue annual leave, but none is taken. This relates to three of the six employees identified.

Responsible person: Deb Kitai, Human Resource Officer
Completion date: On Going

Attachment 11.5 – Audit Findings, Management Letter

ATTACHMENT

SHIRE OF BEVERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Purchasing Exceptions

Our sample testing of 25 payments identified 1 instance whereby the authorised purchase order was for less than the amount of the final invoice.

Rating: Minor

Implication

Risk of unauthorised goods and services being purchased and liabilities being incurred.

Recommendation

We recommend purchase orders be used for all purchases with the exception of utilities and regular payments. These purchase orders should be authorised as approval that the goods and services are to be ordered, prior to ordering.

Management comment

All purchases are authorised via a purchase order. In some instances, quotes or cost estimates may vary to the final payment amount.

Responsible person: Gaye Mather, Senior Finance Officer

Completion date: On Going

3. Masterfile Changes

Our enquiries of management indicated that while an independent review of any payroll and creditor masterfile changes is conducted monthly, there is currently no documented procedure relating to making these changes.

Rating: Minor

Implication

There is an increased risk that required changes to the master-files are untimely and the process of making the changes to master-files is not consistent across the Shire.

Recommendation

We recommend a documented procedure be developed and communicated to all finance staff in respect of making masterfile changes.

Management comment

Noted – we'll look at implementing some formal structures/procedures around Masterfile changes.

Responsible person: Simon Marshall, Deputy CEO

Completion date: 30 June 2025

11.6 Draft 2023/24 Independent Auditor's Report

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2023/24 Independent Auditor's Report

SUMMARY

Council to consider receiving the 2023/24 Independent Auditor's Report from the Office of the Auditor General.

BACKGROUND

The audit of the 2023/24 Financial Report was conducted by AMD Chartered Accountants in September 2024.

The Independent Auditor's Report was received on 18 October 2024.

COMMENT

The draft 2023/24 Independent Auditor's Report is attached.

The Audit and Risk Committee will meet on 30 October 2024 prior to the Council meeting. The report will be signed by the OAG after the Audit and Risk Committee meeting.

The signed report will then be included in the Annual Report once adopted by Council and shown in the minutes.

The recommendation listed below is subject to the Committee's final resolution.

STATUTORY ENVIRONMENT

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

7.12A. Duties of local government with respect to audits

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

- (4) A local government is to —
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION M15/1024

Moved Cr White

Seconded Cr Sattler

That Independent Auditor's Report be received.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

Attachment 11.6



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of Beverley

To the Councillors of the Shire of Beverley

Opinion

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

- the Statement of Financial Position at 30 June 2024, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Statement of Financial Activity for the year then ended.
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 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 below.

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Attachment 11.6

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Attachment 11.6

Matters relating to the electronic publication of the audited financial report

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

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
xx xxxxxxxx 2024

11.7 2023/24 Councillors' Declaration

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	2023/24 Councillor's Declaration

SUMMARY

Council to consider that the 2023/24 Councillors' Declaration be signed and received.

BACKGROUND

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

COMMENT

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

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

The Audit and Risk Committee will meet on 30 October 2024 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

The signed declaration will be included in the Annual Report once adopted and shown as a complete document in the minutes.

STATUTORY ENVIRONMENT

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION

M16/1024

Moved Cr White

Seconded Cr Lawlor

That Council authorise the President and Deputy President to sign the 2023/24 Councillors' Declaration and include the Declaration in the 2023/24 Annual Report.

CARRIED 7/0

*For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil*

Attachment 11.7

Councillors' Declaration

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

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2024 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:

Cr DC White
President

Cr DJ Ridgway
Deputy President

Dated this 30th day of October 2024

11.8 Draft 2023/24 Annual Report

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	22 October 2024
Applicant:	N/A
File Reference:	ADM 0199
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Draft 2023/24 Annual Report

SUMMARY

Council to consider that the draft 2023/24 Annual Report be accepted.

BACKGROUND

The 2023/24 Annual Financial Report has been produced in-house by the Deputy Chief Executive Officer and was audited by AMD Chartered Accountants in September 2024.

COMMENT

The draft 2023/24 Annual Report is attached for Council's consideration.

The Audit and Risk Committee will meet on 30 October 2024 prior to the Council meeting. The recommendation listed below is subject to the Committee's final resolution.

The final report including the OAG stamped financials will be formatted as a complete document after adoption and shown as a complete document in the Minutes.

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

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.2 Continuous organisational improvement

RISK IMPLICATIONS

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

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

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

POLICY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

AUDIT COMMITTEE'S RECOMMENDATION & COUNCIL RESOLUTION

M17/1024

Moved Cr White

Seconded Cr Brown

That the 2023/24 Annual Report be accepted.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler

Against: Nil

3:42pm – Stefan de Beer, Manager of Planning left the meeting and did not return.



SHIRE OF BEVERLEY

ANNUAL REPORT 2023/24

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CONTENTS

STATEMENT BY THE SHIRE PRESIDENT	1
STATEMENT BY THE CHIEF EXECUTIVE OFFICER	3
YOUR COUNCIL 2023/24	7
COUNCILLOR TRAINING REPORT 2023/24	9
ACHIEVEMENTS	10
KEY STRATEGIC ACTIVITIES FOR 2024/25	11
ORGANISATIONAL STRUCTURE	12
LEGISLATIVE COMPLIANCE	13
STRATEGIC COMMUNITY PLAN	14
DISABILITY ACCESS AND INCLUSION PLAN	17
PUBLIC INTEREST DISCLOSURE	19
RECORD KEEPING PLAN	20
REGISTER OF MINOR COMPLAINTS	21
FREEDOM OF INFORMATION	22
2023/24 ANNUAL FINANCIAL REPORT	23



STATEMENT BY SHIRE PRESIDENT

In August 2023 the Commonwealth Government announced a new Grants Program which was named regional Precincts and Partnerships Program “rPPP”. Unlike previous grants programs, the rPPP has two stages.

Under Stage 1, a pool of \$80 million is available for planning purposes and is limited to a maximum of \$5 million for any one applicant and a minimum of \$500,000.

Stage 2, a pool of \$320 million is available for construction purposes and is limited to a maximum of \$50 million for any one applicant and a minimum of \$5million.

This program was identified by the Council as an opportunity to potentially access funding for planning which has never previously been available, The Council has known for some time the many projects that might be developed to improve the facilities to the community of Beverley. Knowing is one thing, but having the grant funding available to achieve these aims is another.

In any grants program, the most important aspect of being able to apply for funds is having a plan that is ‘shovel ready’ and can adequately support any application. Unfortunately, developing any plan requires the assistance of consultants and these costs can be significant.

So, rPPP was seen as an opportunity to make an application under stage 1 for funding to develop plans for the facilities identified for Beverley and thereby be ready for future grants programs as they are made available.

From this, the Council engaged Mr. Mark Casserley to assist in this process, and from this a proposal named ‘Beverley 2035’ was developed which seeks to identify the ten main projects which would benefit Beverley. These projects would be slowly developed over several years.

This application was completed and lodged in September.

As the Council already had a plan for the redevelopment of the swimming pool, an application was made and lodged in February for funding under stage 2 of the rPPP. So far there is no indication when this application might be assessed.

On behalf of Council, I would like to thank Mr. Casserley for his assistance and to those members of the Community who provided feedback at each of the three meetings that were held in the week commencing Monday 12th August.

Among other matters coming to the Council this year, Beverley 2035 occupied a lot of time and has been seen as an opportunity to put into place all the issues that could benefit the community. Whether we are successful in our applications or not, Beverley 2035 will provide future Councils with a sense of direction.

CEO recruitment is also now occupying Council. Changes to the Local Government Act has meant that any Local Government whose CEO is coming to the end of a 10-year contract with a Local Government, must advertise the position and go through the process of selecting a CEO. The CEO



whose contract has reached the ten-year expiration is able to reapply for the position. This is the situation with Beverley.

Mr. Stephen Gollan has served as CEO since 2012 and his contract expires towards the end of January 2026. His service and record over these years has been outstanding. Among his achievements has been a significant amount of infrastructure development that has benefitted the community.

With the completion of the redevelopment of the Old School Building into a Civic Centre including relocated Council Chambers, under Mr. Gollan's leadership approximately \$17 million dollars has been invested into the community to provide such things as a new recreation centre, skate park, the Cornerstone building, improvements to the Town and Lesser Halls, new accommodation cabins, and a redeveloped Vincent Street. Funding for these projects has come largely from Grant programs which underpins the importance of the rPPP to Beverley.

The process for the CEO recruitment involves the appointment of a Panel to oversee the recruitment. This Panel comprises all Councillors as well as Mr. Lew Shaw the Independent Representative and Mrs. Lydia Highfield as the Consultant. It is planned that advertising will commence early in 2025 with selection completed towards the middle of 2025.

Mr. Gollan is eligible to reapply for this position.

The bridges within the Shire are of concern to the Council due to their age and size. Larger farming equipment and an increase in road train activity means these bridges require urgent attention. Main Roads has acknowledged the situation and begun work to assist in remediation. Inflation is proving to be a major problem with costs increasing at an alarming rate.

Council is also supporting the staff with the investigation of holding an Air Show in Beverley in March 2026. It is a large undertaking but Shire has the support of the Beverley Soaring Society in this project. Mr. Stefan de Beer, Mrs. Jacinta Murray, and, Mr. Geoff Overhue recently travelled to Murray Bridge in South Australia to attend an Air Show. Knowledge gained here has proven invaluable. I would like to thank Mr. John Barrett Lennard who has volunteered to join the Committee given his past experience with the last Air Show held in Beverley in the '70s.

Finally, I would like to acknowledge the commitment and work by all the staff at the Shire during a year that has proved challenging. To the CEO, Stephen Gollan, I commend his leadership and to all the staff, thank you for your commitment to Beverley. To Councillors, thank you for your commitment to the work involved.

Cr David White
Shire President



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

I am pleased to present the 2023/24 Annual Report to elected members, ratepayers and residents.

In 2023/24 rate levels increased a modest 5% as the cost of living pressures became increasingly noticeable. Since 2019/20 Rate revenue has increased on average by 3.3% per year, the increase of 5% in 2023/24 increased this average to 3.5%. Shire staff are continually seeking external funding to lessen the burden on ratepayers whilst still moving forward with capital projects and improving facilities.

The 23/24 financial year was another year of planning and consolidation as Council and staff continued to plan, manage and implement initiatives that invest in the sustainable future of Beverley on behalf of our community.

A snapshot of the year in review:

July

The Chief Executive Officer is required to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government not less than every three financial years and report to Council the results of those reviews. The review procedures undertaken included documentation, analysis and testing of financial internal controls. The Shire's financial records were examined to ascertain the level of effectiveness of the financial systems.

At the Ordinary Council Meeting Meeting, 25 July 2023, Council received the report noting the Audit and Risk Committee had commended Management for the results, showing very sound internal controls and compliance.

Behind the scenes' staff were working on a grant funding application to the Department of Planning, Lands and Heritage for Workers Accommodation; the proposed changes to the Aboriginal Cultural Heritage Act; a local law review and the adoption of the 24/25 budget.

August

Council awarded \$7,000.00 in the first round of the 23/24 Community Grants program. Of those grants, a highlight was a community education presentation on the Safe4Kids program focusing on child abuse prevention. The program as a whole was presented to students, staff and community members including grandparents and family friends over a two-day period.

A seniors concert held in the Beverley Town Hall was attended by approximately 65 members of our community, it was well received with many looking forward to the next performance.

September

Not the exact marketing Council was looking for in terms of promotion but nonetheless a drunken misadventure by two visiting people put Beverley on the map when they inadvertently pulled down a rail crossing in the middle of the night. The footage of their escapade was viewed by 2 million people world wide. Staff did their best to promote the town in a better light during the media coverage.

Council gave the approval for staff to submit an application for the Beverley Swimming Pool Upgrade to the Community Sport and Recreation Facilities Fund (CSRFF) managed by the Department of Local Government, Sport and Cultural Industries (DLGSC). Consultation occurred with user groups, peak bodies and the general community who are all supportive of the upgrade to the pool to deliver an inclusive, accessible and safe facility. This project is the first stage of a two-stage larger program



of works which intends to also upgrade the changerooms, kiosk, storage and other supporting infrastructure. Planning for this Project has occurred since 2018 with the development of needs analysis, feasibility study, management plan and cost estimate. The total project is expected to cost approximately \$2M.

In the background Shire Staff were holding several meetings to give consideration to hosting an Air Show in Beverley.

October

Council elections were held where we farewelled Cr Gogol, Cr Seed and Cr Norman. An indication of the great place Beverley is to live and work, Cr Gogol retired after a 16 years of service and we welcomed back former Councillors Dee Ridgway and Darryl Brown.

After 6 months of work and public consultation, the Beverley Airfield Policy was adopted, along with an update of the Local Emergency Management Arrangements which is required to be reviewed every five years.

The Shire commenced a small joint project with the Year 3 students from Beverley District High School after they wrote requesting a water fountain at Avon River Park. Council agreed on the proviso that the students help with type, design and location of the fountain.

November

The 2023 – 2033 Strategic Community Plan (SCP) was adopted. The process involved a full review of the 2013-2023 SCP commencing in April 2023 with a Council workshop session facilitated by Caroline Robinson. Following this, a public consultation workshop was held and also included groups and organisations being contacted for feedback and input into the plan. A draft plan was then developed and further workshopped with Council in August 2023. With final amendments made to profile statistics, updated achieved list, updated risks, updated strengths and opportunities and a new strategic direction going forward, it was adopted in November.

Bridge repair and replacement was and still is an ongoing issue for the Shire. In November a contract was awarded to Dawson's Concrete for the replacement of the Kokeby East Road bridge. Also in November, Humes was given the contract to provide the box culverts for the replacement of the Bremner Road bridge. 11 other bridges in the Shire were being treated for termites and emergency repairs to bridges on Mawson Road (730) and Westdale Road (723) were completed.

December

The Disability Access and Inclusion Plan 2023 – 2028 was adopted after three months of consultation with the community and relevant stakeholders. The review highlighted the excellent progress made by the Shire over the last five years and identified further improvements that can be made into the future.

The Shire furthered its digitisation project of cemetery records by moving St John in the Wilderness records on to Chronicle. This process produces efficiencies from a customer service and operational perspective. Dealing with customers is much more streamlined and reliable; and the management of the cemeteries, including the digging of graves, has been significantly improved through utilising the digital system.

After 20 years and two hundred thousand kilometres, we were pleased to advise the Community that the old Community Bus replacement had arrived in the form of a 21 seat Toyota Coaster. The bus is a great asset which is used and hired out almost every week.

The Beverley Air Show gained traction with the suggestion that Councillors and Beverley Soaring Society join staff to form a small working group in the new year.

January

Whilst many people head off on holiday to escape the summer heat for a well earned rest, management and staff were busy holding internal workshops to work on an initiative now known as Beverley 2035. Ideas for the future benefit of Beverley had come to light through the development of the SCP, Councils Long-Term Financial Plan and general discussions including the Annual Electors Meeting and Ordinary Council Meetings.

Council appointed Sonic Charge to apply for grant funding for an EV charger in the Cornerstone Carpark on the Shire's behalf.

February

The second round of Community Grants was awarded. In total, Council contributed almost \$10,000 to worthwhile community projects.

Staff and Council completed statutory requirements including the Budget Review, Regulation 17 Review and Compliance Audit Return.

The Shire continued its focus on tourism with the adoption of the Department of Transport Cycling Strategy, Beverley Trails Masterplan and the Avon Valley Tourism Memorandum of Understanding.

March

The next budget (24/25) preparations commence annually in March with staff and Council working on and endorsing the five year road construction program, ten year plant replacement program and five year regional road group program.

The Community Markets moved to the Town Hall as the Old School Building commenced renovation in order to become the new Civic Centre.

The Air Show working group set a date for March 2026 to allow sufficient time for proper planning, determination of roles and applying for any available funding. The working group continue to meet monthly to bring this significant event together.

Finally, in March 2024 we were excited to learn the Shire were awarded a grant of \$667,179.00 for the Beverley Swimming Pool Upgrade to the Community Sport and Recreation Facilities Fund (CSRFF). Work will commence at the end of the 24/25 season, in the meantime staff are still actively applying for other grants (including the rPPP2 stream submission made in February 2024) to reduce the capital burden on ratepayers.

April

Council formally resolved to submit a grant funding application to rPPP funding Stream One after its internal workshops throughout the start of the year determined that the vision for Beverley 2035 had identified and prioritised the following planning projects:

1. Refurbish the Beverly Aquatic Centre (a Stream 2 application submitted Feb 24);
2. Industrial land servicing and release for development;
3. Residential land servicing and release for development;
4. Intergenerational Centre – aged care to child care;
5. Essential worker accommodation;
6. Relocation of the Shire depot;
7. Caravan park expansion;
8. Avon River Park development and Trails plan implementation;
9. Creative spaces – Cultural Centre; and
10. Recreation precinct development – Indoor Sports Centre and Function Centre.



The rPPP Stream One funding opportunity represents a once in a generation opportunity to access up to 100% of planning costs for Councils identified Beverley 2035 projects. Thank you to Simon Marshall, Stefan de Beer, David White and Mark Casserley for the significant amount of work put in to date on this project.

May

Council responded to the Community's call for the establishment of Neighbourhood Watch. Council agreed this is a worthwhile group and is the point of distribution for flyers and information. The Shire works closely with the Beverley Police assisting with CCTV where possible. We firmly believe a safe community is a happy community.

Tree lopping to the value of \$80,000 was completed on sections of Piccadilly Road, Northbourne Road, Kennedy Road, Wyalgima Road, Simms Road, Potts Road, Mills Road, Glencoe Road, Kokendin Road and Dobaderry Road.

June

It was a long time coming following the severe storm experienced in March 2023, however Council was excited to award a tender of over \$6M to MC Civil Contractors for the completion of the AGRN1061 EPA Reinstatement Project. I extend my sincere thanks to the community for their patience whilst the process to access funding through the Disaster Recovery Funding Arrangements WA (DRFAWA) took place. The recovery funding is managed by the Department of Fire and Emergency Services (DFES).

Council was also delighted to announce that Airfield Lighting Upgrade was complete. Volunteer Ambulance Officer of 32 years and St John Beverley Sub-Centre Vice Chairperson, Mrs Jenny Rayner, was handed the keys to the new airfield lighting system at the Beverley Airfield on 6 June 2024. The inground lighting is hardwired and will ensure regional air services, including the Royal Flying Doctor Service, can utilise our airstrip safely and effectively. The total project cost was \$375,000.00 and was funded by \$151,401.00 from the Australian Government's Regional Airports Program Round 3 grant scheme, as well as \$40,000 from Reserve funds which were raised by Mr John Lane and St John's Volunteers when the original solar light system was installed.

To round out the financial year, the handover of the Stage 1 of the Civic Centre was held on 26 June 2024. Council is looking forward to their move into the building in September 2024.

Conclusion

The above snapshot is just a very small representation of what has happened in the Shire over the 23/24 financial year and doesn't mention in detail our other services that include the issue of 44 building permits, the 443 tonnes of rubbish collected, the 3645 Department of Transport transactions undertaken, 8 graves dug, the hundreds of kilometres of roads graded, the 38 planning permits issued or the 749 cabins cleaned....just to name a few.

Thank you to the Shire staff who undertake their positions with professionalism and to the best of their ability. Sincere appreciation is extended to our Councillors who volunteer their time and make decisions for the benefit of their community. We acknowledge that not all our decisions can be received favourably but they are always made on their merits, abiding by any relevant legislation and for the good of Beverley. On the whole, I believe we have the continued support of the Community and hope that the Shire can continue to attract external funding to carry out our Beverley 2035 aspirations that will serve future generations well past 2035.

Mr Stephen Gollan
Chief Executive Officer



YOUR COUNCIL



Elected Council 2023-2024 L to R: Mr Simon Marshall (Acting Chief Executive Officer), Cr David White (President), Cr Darryl Brown, Cr Chris Lawlor, Cr John Maxwell, Cr Susan Martin, Cr Don Davis, Cr Dee Ridgway (Deputy President). Absent: Mr Stephen Gollan (Chief Executive Officer) and Cr Alan Sattler.

COUNCIL MEETINGS

An Ordinary meeting of Council is generally held on the fourth Wednesday of each month excluding January (11 in total). There was one Special Meeting of Council in 2023/24.

Council has four active Committees of Council:

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

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

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



The **Cropping Committee** met twice this financial year. Cr's Lawlor, Martin, Maxwell and White are the current 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.

2023/24 MEETING ATTENDANCE

COUNCILLOR	ORDINARY MEETINGS	COMMITTEE MEETINGS	SPECIAL MEETINGS
Cr David White (P)	11	6	1
Cr Chris Lawlor (DP)	9	5	1
Cr Don Davis	11	1	1
Cr Susan Martin	10	3	1
Cr John Maxwell	10	4	1
Cr Alan Sattler	7	2	1
Retired from Council - last meeting September 2023		2	
Cr Peter Gogol	2	1	n/a
Cr Matt Norman	1	1	n/a
Cr Tim Seed	2	2	n/a
Elected to Council – first meeting October 2023			
Cr Dee Ridgway (DP)	8	2	1
Cr Darryl Brown	6	1	1

(P) - President

(DP) – Deputy President

COUNCILLOR DEMOGRAPHICS

AGE RANGE AT 30 JUNE 2024	NUMBER OF ELECTED MEMBERS
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	0
Between 45 years and 54 years	0
Between 55 years and 64 years	3
Over the age of 64 years	5

COUNCILLOR TRAINING REPORT 2023/24

All newly and re-elected Councillors are required to complete 'Council Member Essentials'.

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

The five courses are:

- Understanding Local Government;
- Conflicts of Interest;
- Serving on Council;
- Understanding Financial Reports and Budgets; and
- Meeting Procedures

In October 2023, the Local Government Election was held with Cr Darryl Brown and Cr Dee Ridgway newly elected to Council. Cr Lawlor was re-elected. Cr Brown having already been a Councillor in the last five years has already completed Understanding Local Government and Conflicts of Interest. He has until October 2023 to complete the remaining three courses. Cr Ridgway has completed four of the five courses.

The remaining five elected members have all completed their CME training.

Council has 'EMO10 Councillor Training and Professional Development Policy' and through this policy, Councillors are encouraged to request additional training if they so wish.

Stephen Gollan
Chief Executive Officer



ACHIEVEMENTS

During the 2023/24 Financial Year Council achieved the following:

STRATEGIC ACTIVITIES	OUTCOME
1. Maintain Moderate Rate Increases	<p>Council resolved to increase Rates by 5% in 2023/24. Civil and construction costs are coming under increasing inflationary pressure tied to high demand for those services and material.</p> <p>Council maintained its 10% discount for Rates paid by the discount date. The Shire of Beverley is the only Local Government Authority that continues to offer such an incentive in the State.</p>
2. Old School Building - Civic Centre and Town Square	<p>Refurbishment works on the Old School Building progressed well through the second half of 23/24.</p> <p>The project will breath new life into an aging asset and will be well utilised as the civic hub for Council related functions and events including Council Meetings.</p> <p>Works, including upgrades to the Town Square, are expected to be completed in October 2024.</p> <p>This project was partially funded by the Federal Governments Local Roads and Community Infrastructure Program Round 4.</p>
3. Airfield Runway Lighting Upgrade	<p>Runway lights at the Beverley Airfield were upgraded to a hard wired system to ensure reliable operation which is critical given the utilisation by Emergency Services, in particular the RFDS.</p> <p>The upgrade was partially funded through the Federal Governments Regional Airports Program Round 3.</p>
4. Vincent Street CCTV	<p>Two number plate recognition CCTV cameras were installed in Vincent St, expanding the Town site CCTV network.</p> <p>The installation was timely as vision of vandalism of the railway crossing signals was captured very soon after going live.</p> <p>The footage went viral receiving around 2 million views online and the perpetrator was caught.</p>
5. Road Construction	<p>Council invested \$2.28 Million in road construction works during 2023/24.</p> <p>This represents 53% of Councils capital expenditure for the year.</p> <p>Road construction works for 2023/24 covered 29 Km.</p>
6. Maintain Acceptable Debt Levels	<p>Council did not raise any loans during the 2023/24 financial year.</p> <p>Council's overall debt as at 30 June 2024 was \$1.975M.</p> <p>Council's debt servicing ratio, which compares operating surplus to principal and interest expenses, strengthened to 8.84.</p> <p>Council's internal ratio of Rates to Debt, which expresses Rates raised as a multiple of debt levels was 1.46.</p> <p>Council intends to raise \$4.5M in loan funds in 2024/25 to partially fund Swimming Pool upgrades, build eight Essential Worker Houses and expand the Caravan Park Cabins by six Units.</p>



KEY STRATEGIC ACTIVITIES FOR 2024/25

The following are the key activities funded in the 2024/25 Annual Budget and these will contribute in achieving the strategic vision, goals and outcomes detailed in the Shire's Strategic Community Plan.

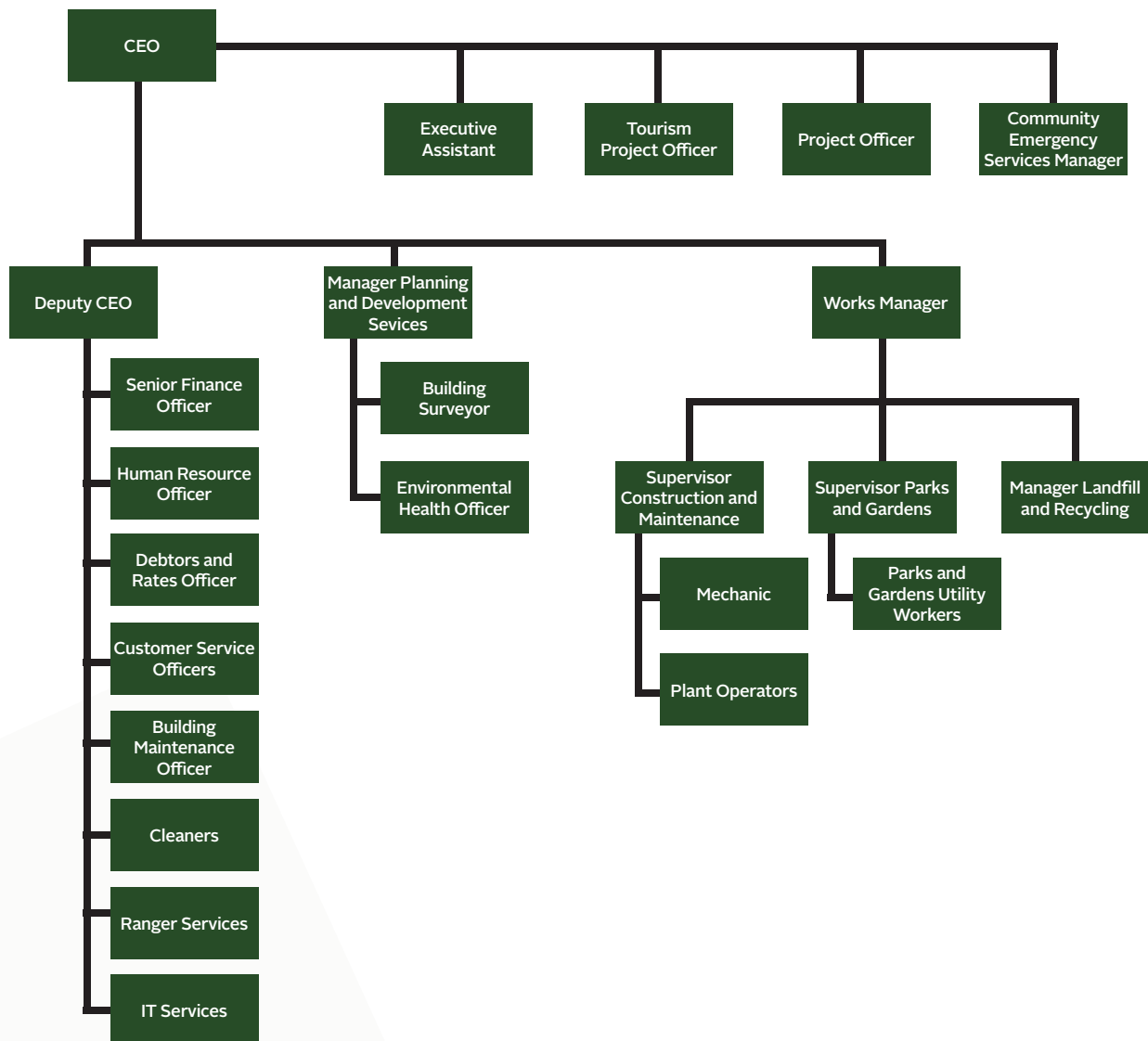
STRATEGIC ACTIVITIES	PLANNED WORKS	TIMELINE
Swimming Pool Upgrade – Stage 1	Completion of upgrade works to the swimming pool including renewal of plant room and filtration infrastructure, access ramp and steps, renewal of diving blocks, paving renewal and general landscaping works.	Complete by October 2025.
Old School Building – Civic Centre Upgrade	Completion of upgrade works to the Old School Building including relocation of toilet block and general internal renovation works to allow the relocation of the Council Chambers and the creation of a dedicated civic ceremony space.	Complete by October 2024.
Electric Vehicle (EV) Fast Charger	Install an EV fast charger at the Cornerstone to attract EV visitors to Town. Council has entered into an Own and Operate agreement with a third party to provide this service at no cost to the rate payer.	Complete by June 2025.
Housing and Accommodation	Subject to funding, plans are in place to construct eight Essential Worker Units and expand the Carvan Park Cabins by six Units.	Complete planning by June 2024. Complete construction by June 2025.
Bridge Works	Replacement works on Bridge 3205 Bremner Road and Bridge 3197 York Williams Road will progress in 2024/25. Refurbishment works on Bridge 3195A Waterhatch Road will also progress.	Complete by June 2025.
Road Construction	Ongoing upgrade and renewal works across the Shire including Waterhatch, Edison Mill and Mawson Roads and a continued 2nd seal, gravel resheeting, roadside spraying and tree lopping program. Storm damage works associated with AGRN 1061 will also proceed following \$7.7M in recovery funding being secured.	Complete by June 2025.



ORGANISATIONAL STRUCTURE

The Shire of Beverley staff members are part of the corporate structure headed by the Chief Executive Officer. This corporate approach ensures that staff members work towards achieving common goals.

The Shire's staff are organised across four Divisions, Community Services, Corporate Services, Infrastructure Services and Technical Services. Whilst the Chief Executive Officer is responsible for the overall management of the organisation, each Division has its own Senior Officer who oversees the functioning of their respective Division. The Corporate Management Team implements and administers the policies of the Elected Members.



LEGISLATIVE COMPLIANCE

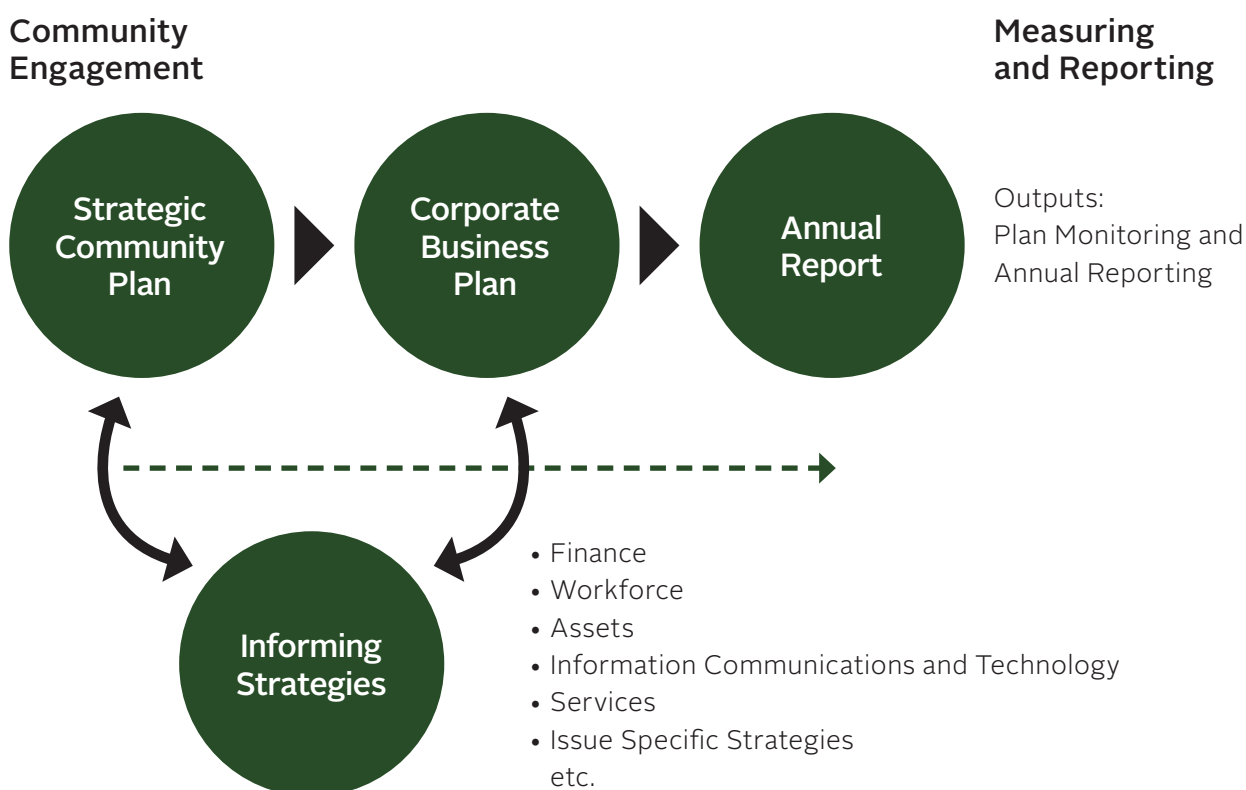
INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

The IPR framework is designed to establish community priorities and linking this information into different parts of a local government's functions.

The IPR framework requirements are outlined in the Local Government (Administration) Regulations Division 3 – Planning for the Future.

The minimum requirements of the Regulations stipulate that the Local Government is to produce a Strategic Community Plan covering a period of no less than 10 years and a Corporate Business Plan covering a period of at least four years.

The diagram below illustrates the different elements of the IPR:



ELEMENTS OF INTEGRATED PLANNING AND REPORTING FRAMEWORK



STRATEGIC COMMUNITY PLAN

Our Strategic Community Plan 2023-2033 is a Council visionary forward planning document based on community feedback, our current position and desired position.

REVIEW

Council completed a full major review of the 2017-2027 Strategic Community Plan over the period May-September 2023. It was decided that a slightly different approach for the plan occur and therefore a new 10 year plan was adopted rather than a five year review.

Council's vision, values, priorities and goals remain as:

OUR VISION:

A vibrant and progressive community which values its history in a welcoming and friendly place to live, work and visit. Beverley is the place to BE!

WE VALUE:

- The contributions made by our community towards an inclusive, active, diverse and friendly community
- Our natural resources and our place in the natural environment
- Economic diversity and opportunistic growth
- Forward thinking leadership and good governance

COUNCIL PRIORITIES:

1. Our investments support or facilitate employment and local business growth.
2. Our people, the community and quality of life are important to our success.
3. Our relationships bring financial, social, health and environmental benefits to the organisation and residents

GOALS:

There are four strategic pillars to our Strategic Integrated Plan – economy, community, environment and civic leadership. For each pillar there is an aspiration and desired outcomes. The Shire will report against these outcomes.

Within each pillar there are details of what we will focus on aside from our 'business as usual' approach and desire for continuous improvement.

Achievements that meet the outcomes in the 2023/24 financial year are listed on the following pages.

2023/24 STRATEGIC COMMUNITY PLAN ACHIEVEMENTS

There are 46 identified outcomes in the Shire of Beverley's Strategic Community Plan to be achieved over ten years, 2023-2033. The following 8 outcomes were achieved during the 2023/24 financial year:

1. ECONOMY

- **Achievement of the footpath strategy:** Council invested \$100,000.00 into a safe and user friendly footpath network. 2023/24 was the 8th year of the 10 year plan.
- **Diverse and vibrant central business district:** Council completed the Civic Centre redevelopment and commenced work on the front garden to compliment the mainstreet redevelopment that was completed in 2022.
- **Locals can participate in the workforce:** One staff member commenced a new traineeship in Automotive Servicing and Repairs.

2. COMMUNITY

- **Volunteer run community groups are supported in achieving their goals:** Council contributed almost \$10,000.00 to five different organisations through the Community Grants program. Activities included the presentation of the Safe4Kids program and the completion of a Strategic Plan by the Beverley Early Years Network.



3. ENVIRONMENT

- **Demonstrated achievement of the Trails Masterplan:** Council adopted a new Trails Masterplan in November 2023 and is actively applying for grants to develop two trails.

4. CIVIC LEADERSHIP

- **Community is consulted and informed:** Community consultation was held throughout 2023/24 for the development of the Strategic Community Plan, Disability Access and Inclusion Plan, Local Laws Review and Trails Masterplan.
- **External funds and strategic partnerships assist us achieve our goals:** The Shire of Beverley was the recipient of \$667,179.00 for the Beverley Swimming Pool Upgrade from the Community Sport and Recreation Facilities Fund (CSRFF).
- **Responsible management of Council assets and finances:** In June 2024, the Shire received advice of “2022-23 Best Practise Entities” recognition by the OAG. The recognition was for timeliness and quality of financial reporting and controls. A great achievement for Staff & Council.

INFORMING STRATEGIES

CORPORATE BUSINESS PLAN

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.

There were no modifications made to the Shire of Beverley's Corporate Business Plan in the 2023/24 financial year.

10 YEAR LONG TERM FINANCIAL PLAN (LTFP)

The LTFP reflects detailed financial workings based on achieving the objectives of the Strategic Community Plan and incorporating elements of workforce planning and asset management. The LTFP 2020 - 2030 was revised and adopted in 2019.

4 YEAR WORKFORCE PLAN (WFP)

The WFP, first adopted in 2013 and reviewed in 2019, provides a detailed management plan of Council's workforce which reflects the staffing requirements required to achieve the objectives of the Strategic Community Plan. The WFP was reviewed as part of the LTFP review process. A full review will be completed in 2024/25.

10 YEAR INFRASTRUCTURE ASSET MANAGEMENT PLAN (IAMP)

The IAMP, first adopted in 2013, 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)

The BAMP, first adopted in 2012, 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)

The PRP, first adopted in 2015, is reviewed annually by Council and 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 new 2023 – 2028 DAIP was adopted by Council in December 2023.

A DAIP progress report is completed annually and forwarded to the Disability Services Commission. The 2023/24 progress report was completed and submitted in June 2024.

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.

Retain 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 or events.

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.

Continuation of the 10 year footpath program.

Advocate to local businesses the 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 Shire of Beverley's Policies and procedures relevant to Customer Service are consistent with the DAIP.

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.
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 2023/24 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

In the updated Plan 2020-25, the Shire of Beverley has committed to increasing staff awareness of the disposal program for records kept offsite, including understanding and awareness on how to access offsite records; and the development of a Records Disaster Recovery Plan, to include the following strategies:

1. Centralised storage location of Vital Records for easy removal or recovery.
2. A Register of Vital Records, listing where vital records are stored in hardcopy and electronically and how they would be recovered after a disaster.
3. Coordinating details for the salvaging and documenting of damaged records, along with planning an alternative work area.
4. Installation of a Records Disaster Recovery Bin.

In 2021-22 the Shire of Beverley developed its Vital Record Register and Records Disaster Recovery Plan.

In 2022-23 the Shire contracted an external contractor to assist with ongoing archiving and to review the efficiency and effectiveness of our record keeping program. Several recommendations were made and staff are working towards implementation.

In 2023-24 the Shire redeployed a staff member to take on the role of Records Officer two days a week where possible. The Records Officer has undertaken significant research into an electronic records system for the Shire, along with a new understanding of the disposal program for records kept offsite and how to access these records. A regular archiving and disposal process of older records held on site has greatly improved with this position being filled.

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 2023/24.



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.

No Freedom of Information requests were received in 2023/24.

The full Freedom of Information Statement is available on the Shire website www.beverley.wa.gov.au/documents/general

2023/24 ANNUAL FINANCIAL REPORT



CONTENTS

Statement by Chief Executive Officer	26
Statement of Comprehensive Income	27
Statement of Financial Position	28
Statement of Changes in Equity	29
Statement of Cash Flows	30
Statement of Financial Activity	31
Notes to and Forming Part of the Financial Report	32-69
Independent Audit Report	70-72
Councillor's Declaration	73



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

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Beverley has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the 30th day of October 2024



CEO

Stephen P Gollan

Name of CEO

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a), 29	3,261,819	3,241,771	3,082,199
Grants, subsidies and contributions	2(a)	1,882,174	569,235	2,196,711
Fees and charges	2(a)	1,054,480	798,854	883,449
Interest revenue	2(a)	250,781	166,267	160,270
Other revenue	2(a)	369,816	592,112	283,364
		6,819,070	5,368,239	6,605,993
Expenses				
Employee costs	2(b)	(2,583,240)	(2,448,524)	(2,357,170)
Materials and contracts		(1,873,420)	(2,275,089)	(1,624,980)
Utility charges		(308,020)	(222,075)	(208,500)
Depreciation	8(a) 9(a)	(2,704,287)	(2,455,402)	(2,373,032)
Finance costs		(86,221)	(67,594)	(93,459)
Insurance		(286,065)	(286,484)	(235,956)
Other expenditure	2(b)	(80,577)	(84,001)	(131,192)
		(7,921,830)	(7,839,169)	(7,024,289)
		(1,102,760)	(2,470,930)	(418,296)
Capital grants, subsidies and contributions	2(a)	1,862,154	6,597,684	1,555,691
Profit on asset disposals		8,511	27,900	50,000
Loss on asset disposals		(12,223)	(6,300)	0
Loss on revaluation of Infrastructure assets	9(a)	0	0	(1,599,573)
		1,858,442	6,619,284	6,118
Net result for the period				
		755,682	4,148,354	(412,178)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	19	0	0	77,258,712
Total other comprehensive income for the period				
	19	0	0	77,258,712
Total comprehensive income for the period				
		755,682	4,148,354	76,846,534

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



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

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,936,913	5,180,566
Trade and other receivables	5	924,620	479,417
Other financial assets	4(a)	1,893,963	0
Inventories	6	12,512	9,932
Other assets	7	280,869	204,187
TOTAL CURRENT ASSETS		7,048,877	5,874,102
NON-CURRENT ASSETS			
Trade and other receivables	5	170,910	161,235
Other financial assets	4(b)	62,378	61,117
Property, plant and equipment	8	32,093,992	31,617,666
Infrastructure	9	141,937,085	140,931,964
TOTAL NON-CURRENT ASSETS		174,264,365	172,771,982
TOTAL ASSETS		181,313,242	178,646,084
CURRENT LIABILITIES			
Trade and other payables	14	989,050	548,074
Other liabilities	15	1,656,404	124,789
Lease liabilities	11(a)	0	6,837
Borrowings	16	148,300	117,135
Employee related provisions	17	496,466	432,155
TOTAL CURRENT LIABILITIES		3,290,220	1,228,990
NON-CURRENT LIABILITIES			
Borrowings	16	1,826,703	2,001,138
Employee related provisions	17	77,174	52,493
TOTAL NON-CURRENT LIABILITIES		1,903,877	2,053,631
TOTAL LIABILITIES		5,194,097	3,282,621
NET ASSETS		176,119,145	175,363,463
EQUITY			
Retained surplus		48,670,600	47,528,330
Reserve accounts	32	1,893,963	2,280,551
Revaluation surplus	19	125,554,582	125,554,582
TOTAL EQUITY		176,119,145	175,363,463

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

SHIRE OF BEVERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		47,991,699	2,229,360	48,295,870	98,516,929
Comprehensive income for the period					
Net result for the period		(412,178)	0	0	(412,178)
Other comprehensive income for the period	19	0	0	77,258,712	77,258,712
Total comprehensive income for the period		(412,178)	0	77,258,712	76,846,534
Transfers from reserve accounts	32	548,201	(548,201)	0	0
Transfers to reserve accounts	32	(599,392)	599,392	0	0
Balance as at 30 June 2023		47,528,330	2,280,551	125,554,582	175,363,463
Comprehensive income for the period					
Net result for the period		755,682	0	0	755,682
Other comprehensive income for the period	19	0	0	0	0
Total comprehensive income for the period		755,682	0	0	755,682
Transfers from reserve accounts	32	944,047	(944,047)	0	0
Transfers to reserve accounts	32	(557,459)	557,459	0	0
Balance as at 30 June 2024		48,670,600	1,893,963	125,554,582	176,119,145

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



**SHIRE OF BEVERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,261,819	3,082,199
Operating grants, subsidies and contributions		1,882,174	2,196,711
Fees and charges		580,173	883,449
Interest revenue		250,781	160,270
Other revenue		367,237	160,363
		6,342,184	6,482,992
Payments			
Employee costs		(2,494,247)	(2,346,726)
Materials and contracts		(1,412,269)	(2,409,133)
Utility charges		(308,020)	(208,500)
Finance costs		(86,221)	(93,459)
Insurance paid		(286,065)	(235,956)
Other expenditure		(80,577)	(131,192)
		(4,667,399)	(5,424,966)
Net cash provided by (used in) operating activities		1,674,785	1,058,026
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - bonds		0	(292,066)
Payments for purchase of property, plant & equipment		(1,675,032)	(624,401)
Payments for construction of infrastructure		(2,669,504)	(2,507,012)
Payments for financial assets at amortised cost – Term Deposits		(1,893,963)	0
Capital grants, subsidies and contributions		3,393,767	1,555,691
Proceeds from financial assets at amortised cost - contract assets		(78,690)	342,837
Proceeds from financial assets at amortised cost - self supporting loans		0	10,968
Proceeds from sale of property, plant & equipment		155,091	50,000
Net cash provided by (used in) investing activities		(2,768,331)	(1,463,983)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	31(a)	(143,270)	(138,425)
Payments for principal portion of lease liabilities	31(d)	(6,837)	(6,837)
Net cash provided by (used in) financing activities		(150,107)	(145,262)
Net increase (decrease) in cash held		(1,243,653)	(551,219)
Cash at beginning of year		5,180,566	5,731,785
Cash and cash equivalents at the end of the year		3,936,913	5,180,566

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

SHIRE OF BEVERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	29	3,251,613	3,238,771	3,078,578
Rate excluding general rates	29	10,206	3,000	3,621
Grants, subsidies and contributions		1,882,174	569,235	2,196,711
Fees and charges		1,054,480	798,854	883,449
Service charges		0	0	0
Interest revenue		250,781	166,267	160,270
Other revenue		368,555	592,112	280,612
Profit on asset disposals		8,511	27,900	50,000
Fair value adjustments to financial assets at fair value through profit or loss	4	1,261	0	2,752
Fair value adjustments to investment property	12	0	0	0
Share of net profit of associates accounted for using the equity method	25	0	0	0
		6,827,581	5,396,139	6,655,993
Expenditure from operating activities				
Employee costs		(2,583,240)	(2,448,524)	(2,357,170)
Materials and contracts		(1,873,420)	(2,275,089)	(1,624,980)
Utility charges		(308,020)	(222,075)	(208,500)
Depreciation		(2,704,287)	(2,455,402)	(2,373,032)
Finance costs		(86,221)	(67,594)	(93,459)
Insurance		(286,065)	(286,484)	(235,956)
Other expenditure		(80,577)	(84,001)	(131,192)
Loss on asset disposals		(12,223)	(6,300)	0
Loss on revaluation of non-current assets		0	0	(1,599,573)
		(7,934,053)	(7,845,469)	(8,623,862)
Non-cash amounts excluded from operating activities	30(a)	2,736,258	2,433,802	3,887,262
Amount attributable to operating activities		1,629,786	(15,528)	1,919,393
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,862,154	6,597,684	1,555,691
Proceeds from disposal of assets		155,091	264,404	50,000
Proceeds from financial assets at amortised cost - self supporting loans	31(a)	0	0	10,968
Distributions from investments in associates	25	0	0	0
		2,017,245	6,862,088	1,616,659
Outflows from investing activities				
Payments for investments in associates				
Purchase of property, plant and equipment	8(a)	(1,675,032)	(4,013,500)	(624,401)
Purchase and construction of infrastructure	9(a)	(2,669,504)	(7,424,628)	(2,507,012)
Purchase of investment property	12	0	0	0
Payments for intangible assets	13	0	0	0
		(4,344,536)	(11,438,128)	(3,131,413)
Non-cash amounts excluded from investing activities	29(b)	0	0	0
Amount attributable to investing activities		(2,327,291)	(4,576,040)	(1,514,754)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	31(a)	0	1,000,000	0
Transfers from reserve accounts	32	944,047	1,507,979	548,201
		944,047	2,507,979	548,201
Outflows from financing activities				
Repayment of borrowings	31(a)	(143,270)	(117,135)	(138,425)
Payments for principal portion of lease liabilities	31(d)	(6,837)	(6,837)	(6,837)
Transfers to reserve accounts	32	(557,459)	(418,740)	(599,392)
		(707,566)	(542,712)	(744,654)
Amount attributable to financing activities		236,481	1,965,267	(196,453)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	30(c)	2,626,301	2,626,301	2,418,115
Amount attributable to operating activities		1,629,786	(15,528)	1,919,393
Amount attributable to investing activities		(2,327,291)	(4,576,040)	(1,514,754)
Amount attributable to financing activities		236,481	1,965,267	(196,453)
Surplus or deficit after imposition of general rates	30(c)	2,165,277	0	2,626,301

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



**SHIRE OF BEVERLEY
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Investment Property	24
Note 13	Intangible Assets	25
Note 14	Trade and Other Payables	26
Note 15	Other Liabilities	27
Note 16	Borrowings	28
Note 17	Employee Related Provisions	29
Note 18	Other Provisions	30
Note 19	Revaluation Surplus	31
Note 20	Restrictions Over Financial Assets	32
Note 21	Undrawn Borrowing Facilities and Credit Standby Arrangements	32
Note 22	Contingent Liabilities	33
Note 23	Capital Commitments	33
Note 24	Related Party Transactions	34
Note 25	Joint Arrangements	36
Note 26	Investment in Associates	37
Note 27	Events Occurring After the End of the Reporting Period	38
Note 28	Other Significant Accounting Policies	39
Information required by legislation		
Note 29	Rating Information	40
Note 30	Determination of Surplus or Deficit	41
Note 31	Borrowing and Lease Liabilities	42
Note 32	Reserve accounts	44
Note 33	Trust Funds	45

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

- Land and buildings classified as property, plant and equipment; or
- Infrastructure; or
- Vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116: Property, Plant and Equipment, which would have required the Shire to assessed at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial asset.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
 - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Assets held for sale - note 7
- Impairment losses of non-financial assets - note 8 and 9
- Investment property - note 12
- Estimated useful life of intangible assets - note 13
- Measurement of employee benefits - note 17
- Measurement of provisions - note 18

Fair value hierarchy information can be found in note 28

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 33 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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



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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	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	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	Payment in full in advance or part payments made periodically	None	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	On payment of the licence, registration or approval
Fees and charges-Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	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	After inspection complete
Fees and charges-Waste management	Kerbside collection service	Over time	Payment on an annual basis in advance	None	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	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	Output method over lease term matched to access right
Fees and charges-Memberships	Community Gym and Pool Memberships	Over time	Payment in full in advance	None	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	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	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	When assets are controlled
Other Revenue-Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Fees and charges - sale of scrap	Sale of excess items no longer required for operations	Single point in time	In full in advance	None	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,261,819	0	3,261,819
Grants, subsidies and contributions	319,492	0	1,518,219	44,463	1,882,174
Fees and charges	1,022,182	0	32,298	0	1,054,480
Interest revenue	213,070	0	0	37,711	250,781
Other revenue	73	0	98,928	270,815	369,816
Capital grants, subsidies and contributions	0	1,862,154	0	0	1,862,154
Total	1,554,817	1,862,154	4,911,264	352,989	8,681,224

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,082,199	0	3,082,199
Grants, subsidies and contributions	183,367	0	1,999,935	13,409	2,196,711
Fees and charges	841,589	0	41,860	0	883,449
Interest revenue	136,078	0	0	24,192	160,270
Other revenue	7,909	0	65,377	210,078	283,364
Capital grants, subsidies and contributions	0	1,555,691	0	0	1,555,691
Total	1,168,943	1,555,691	5,189,371	247,679	8,161,684

Note	2024 Actual	2023 Actual
	\$	\$
Assets and services acquired below fair value		
The Shire has not received any contributed assets nor does it utilise any volunteer services.		
Interest revenue		
Interest on reserve account funds	104,378	72,108
Trade and other receivables overdue interest	37,711	24,192
Other interest revenue	108,692	63,970
	250,781	160,270
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was \$2,500.		
Fees and charges relating to rates receivable		
Charges on instalment plan	3,200	2,820
The 2024 original budget estimate in relation to: Charges on instalment plan was \$4,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	26,840	28,000
- Other services – Grant acquittals	4,600	2,700
- Other services – Deferred Pensioner Rates Certification	550	500
- Other services – Financial Management Systems Review	0	7,894
	31,990	39,094
Employee Costs		
Employee benefit costs	2,572,466	2,347,724
Other employee costs	10,774	9,446
	2,583,240	2,357,170
Other expenditure		
Sundry expenses	80,577	131,192
	80,577	131,192



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

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	3,363,719	1,628,346
Term deposits	573,194	3,552,220
Total cash and cash equivalents	3,936,913	5,180,566
Held as		
- Unrestricted cash and cash equivalents	3,936,913	2,900,013
- Restricted cash and cash equivalents	0	2,280,553
	3,936,913	5,180,566

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

2024	2023
\$	\$
1,893,963	0
1,893,963	0
1,893,963	0
1,893,963	0
1,893,963	0
62,378	61,117
62,378	61,117
61,117	58,365
1,261	2,752
62,378	61,117

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 32(a) as self supporting loans.

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit or loss

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

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	430,578	372,352
Trade receivables	489,879	86,890
GST receivable	4,163	20,175
	<u>924,620</u>	<u>479,417</u>
Non-current		
Pensioner's rates and ESL deferred	170,910	161,235
	<u>170,910</u>	<u>161,235</u>

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Shire of Beverley has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Beverley, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 16. The Shire considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	494,504	93,523	64,996
Contract assets	<u>276,244</u>	<u>197,553</u>	<u>540,382</u>
Total trade and other receivables from contracts with customers	<u>770,748</u>	<u>291,076</u>	<u>605,378</u>

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other Receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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



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

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	12,512	9,932
	12,512	9,932
The following movements in inventories occurred during the year:		
Balance at beginning of year	9,932	19,124
Inventories expensed during the year	(203,359)	(180,988)
Additions to inventory	205,939	171,796
Balance at end of year	12,512	9,932

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

Other assets - current

Accrued income

Contract assets

2024	2023
\$	\$
4,625	6,634
276,244	197,553
280,869	204,187

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2022	2,434,196	8,567,860	18,723,019	29,725,075	92,875	2,178,629	31,996,579
Additions	0	105,335	49,396	154,731	39,670	430,000	624,401
Depreciation	0	(203,226)	(527,400)	(730,626)	(33,788)	(238,900)	(1,003,314)
Balance at 30 June 2023	2,434,196	8,469,969	18,245,015	29,149,180	98,757	2,369,729	31,617,666
Comprises:							
Gross balance amount at 30 June 2023	2,434,196	10,214,137	25,878,945	38,527,278	262,566	4,240,783	43,030,627
Accumulated depreciation at 30 June 2023	0	(1,744,165)	(7,633,936)	(9,378,101)	(163,809)	(1,871,051)	(11,412,961)
Balance at 30 June 2023	2,434,196	8,469,972	18,245,009	29,149,177	98,757	2,369,732	31,617,666
Additions	0	49,004	1,125,163	1,174,167	41,236	459,629	1,675,032
Disposals	0	0	0	0	0	(158,802)	(158,802)
Depreciation	0	(204,674)	(533,614)	(738,288)	(28,837)	(272,779)	(1,039,904)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992
Comprises:							
Gross balance amount at 30 June 2024	2,434,196	10,263,141	27,004,104	39,701,441	303,803	4,469,267	44,474,511
Accumulated depreciation at 30 June 2024	0	(1,948,839)	(8,167,546)	(10,116,385)	(192,647)	(2,071,487)	(12,380,519)
Balance at 30 June 2024	2,434,196	8,314,302	18,836,558	29,585,056	111,156	2,397,780	32,093,992

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2021	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

During the period there were no changes in the valuation techniques used 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 30 JUNE 2024

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Bridges	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	29,078,167	28,744,532	2,590,315	2,335,907	1,386,610	64,135,531
Additions	1,508,474	67,939	918,800	11,799	0	2,507,012
Revaluation increments / (decrements) transferred to revaluation surplus	91,484,521	(15,722,229)	(538,682)	1,397,227	637,875	77,258,712
Revaluation (loss) / reversals transferred to profit or loss	0	0	(1,599,573)	0	0	(1,599,573)
Depreciation	(822,389)	(385,142)	(37,944)	(49,658)	(74,585)	(1,369,718)
Balance at 30 June 2023	121,248,773	12,705,100	1,332,916	3,695,275	1,949,900	140,931,964
Comprises:						
Gross balance at 30 June 2023	146,218,680	26,426,529	1,813,884	5,421,254	3,121,127	183,001,474
Accumulated depreciation at 30 June 2023	(24,969,907)	(13,721,429)	(480,968)	(1,725,979)	(1,171,227)	(42,069,510)
Balance at 30 June 2023	121,248,773	12,705,100	1,332,916	3,695,275	1,949,900	140,931,964
Additions	2,281,129	286,178	102,197	0	0	2,669,504
Depreciation	(1,043,714)	(353,981)	(34,434)	(111,988)	(120,266)	(1,664,383)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085
Comprises:						
Gross balance at 30 June 2024	148,499,809	26,712,707	1,916,081	5,421,254	3,121,127	185,670,978
Accumulated depreciation at 30 June 2024	(26,013,621)	(14,075,410)	(515,402)	(1,837,967)	(1,291,493)	(43,733,893)
Balance at 30 June 2024	122,486,188	12,637,297	1,400,679	3,583,287	1,829,634	141,937,085

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and Ovals	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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



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

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	40 years
seal	
- bituminous seals	15 years
- asphalt surfaces	15 years
Gravel roads	
formation	not depreciated
pavement	40 years
Footpaths - slab	48 years
Bridges	100 years
Water supply piping and 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 30 JUNE 2024**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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



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

11. LEASES

	2024 Actual \$	2023 Actual \$
(a) Lease Liabilities		
Current	0	6,837
Non-current	0	0
31(d)	0	6,837

Secured liabilities and assets pledged as security

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

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 31(d).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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

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

11. LEASES (Continued)

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

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

	2024 Actual \$	2023 Actual \$
Less than 1 year	117,289	44,791
1 to 2 years	85,372	20,977
2 to 3 years	21,330	18,377
3 to 4 years	21,330	18,377
4 to 5 years	5,942	18,377
> 5 years	5,942	10,594
	257,205	131,493

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

Rental income	127,140	101,975
---------------	---------	---------

The Shire leases cropping land, office space and houses to staff and aged persons with rentals payable at varying frequency. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

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

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

Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

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

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

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

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



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

12. INVESTMENT PROPERTY

The Shire had no investment property to report during the reporting period.

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

13. INTANGIBLE ASSETS

The Shire had no intangible assets to report during the reporting period.



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

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities

	2024	2023
	\$	\$
Sundry creditors	808,230	366,481
Prepaid rates	115,533	121,219
Accrued payroll liabilities	65,287	60,374
	989,050	548,074

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

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

15. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

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

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2024	2023
	\$	\$
Contract liabilities	1,656,404	124,789
	1,656,404	124,789
Opening balance	124,789	333,560
Additions	1,978,522	45,420
Revenue from capital grant/contributions held as a liability at the start of the period	(446,907)	(254,191)
	1,656,404	124,789
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,656,404	124,789
	1,656,404	124,789

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate.



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

16. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		148,300	1,826,703	1,975,003	117,135	2,001,138	2,118,273
Total secured borrowings	31(a)	148,300	1,826,703	1,975,003	117,135	2,001,138	2,118,273

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Beverley.

The Shire of Beverley has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

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 until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 28(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 31(a).

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

17. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Total current employee related provisions

Non-current provisions

Long Service Leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual Leave	294,387	234,281
Long Service Leave	202,079	197,874
	496,466	432,155
Total current employee related provisions	496,466	432,155
Non-current provisions		
Long Service Leave	77,174	52,493
	77,174	52,493
Total non-current employee related provisions	77,174	52,493
Total employee related provisions	573,640	484,648

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



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

18. OTHER PROVISIONS

The Shire had no other provisions to report during the reporting period.

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

19. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	17,916,211	0	17,916,211	17,916,211	0	17,916,211
Revaluation surplus - Plant and equipment	436,388	0	436,388	436,388	0	436,388
Revaluation surplus - Infrastructure - roads	91,484,523	0	91,484,523	0	91,484,523	91,484,523
Revaluation surplus - Infrastructure - footpaths	0	0	0	538,684	(538,684)	0
Revaluation surplus - Infrastructure - bridges	10,199,150	0	10,199,150	25,921,379	(15,722,229)	10,199,150
Revaluation surplus - Infrastructure - drainage	3,195,485	0	3,195,485	1,798,258	1,397,227	3,195,485
Revaluation surplus - Infrastructure - parks and ovals	2,322,825	0	2,322,825	1,684,950	637,875	2,322,825
	125,554,582	0	125,554,582	48,295,870	77,258,712	125,554,582



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

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	0	2,280,553
- Financial assets at amortised cost	4	62,378	61,117
		62,378	2,341,670
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	32	1,893,963	2,280,551
Capital grant liabilities	15	1,656,404	124,789
Total restricted financial assets		3,550,367	2,405,340

21. UNDRAWN BORROWING FACILITIES
CREDIT STANDBY ARRANGEMENTS

Credit card limit	15,500	15,500
Credit card balance at balance date	(1,997)	(1,595)
Total amount of credit unused	13,503	13,905

Loan facilities

Loan facilities - current	148,300	117,135
Loan facilities - non-current	1,826,704	2,001,138
Total facilities in use at balance date	1,975,004	2,118,273

Unused loan facilities at balance date

NIL NIL

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

22. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*,
The Shire has listed sites to be possible sources of contamination.
Details of those sites are:

NIL

23. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	0	1,530,000
- plant & equipment purchases	175,000	0
	175,000	1,530,000
Payable:		
- not later than one year	175,000	1,530,000

The capital expenditure projects outstanding at the end of the current reporting period represent the purchase of four passenger vehicles where restricted supply has lead to a delay in orders being completed (the prior year commitment was for the Vincent Street Redvelopment project).

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

24. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	5,500	5,500	5,500
President's meeting attendance fees	12,100	12,100	12,100
President's annual allowance for ICT expenses	2,465	2,597	2,597
President's travel and accommodation expenses	0	625	0
	20,065	20,822	20,197
Deputy President's annual allowance	1,375	1,375	1,375
Deputy President's meeting attendance fees	3,600	3,600	3,600
Deputy President's annual allowance for ICT expenses	2,465	2,597	2,597
Deputy President's travel and accommodation expenses	0	625	0
	7,440	8,197	7,572
All other council member's meeting attendance fees	23,400	25,200	25,200
All other council member's annual allowance for ICT expenses	14,790	15,582	18,175
All other council member's travel and accommodation expenses	0	3,750	0
	38,190	44,532	43,375
24(b)	65,695	73,551	71,144

(b) Key Management Personnel (KMP) Compensation

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

Note	2024 Actual \$	2023 Actual \$
Short-term employee benefits	557,887	515,840
Post-employment benefits	74,976	66,868
Employee - other long-term benefits	137,415	78,654
Employee - termination benefits	0	0
Council member costs	65,695	71,144
24(a)	835,973	732,506

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

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

24. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual \$	2023 Actual \$
Sale of goods and services	20,820	19,604
Amounts outstanding from related parties:		
Trade and other receivables	0	279

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 24(a) and 24(b).

ii. Other Related Parties

During the previous year, a business controlled by a related party of a Key management personnel, leased commercial space in the Cornerstone building.

The lease charges payable to the Shire amounted to \$20,820 in the current year (\$19,604 in the prior year).

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

iii. Entities subject to significant influence by the Shire

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



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

25. JOINT ARRANGEMENTS

The Shire had no joint arrangements in place during the reporting period.

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

26. INVESTMENT IN ASSOCIATES

The Shire had no investment in associates detail to report during the reporting period.



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

27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There are no events subsequent to the reporting date that materially impact on this financial report.

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

28. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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



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

29. RATING INFORMATION

(a) General Rates

RATE TYPE				2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential	Gross rental valuation	0.12626	495	5,814,184	734,099	344	734,443	736,075	1,000	737,075	713,142
Rural	Unimproved valuation	0.06288	423	36,429,300	2,290,674	217	2,290,891	2,290,674	1,000	2,291,674	2,194,696
Mining	Unimproved valuation	0.06288	0	0	0	0	0	0	0	0	0
Total general rates			918	42,243,484	3,024,773	561	3,025,334	3,026,749	2,000	3,028,749	2,907,838
Minimum payment			Minimum Payment \$								
Residential	Gross rental valuation	988	171	700,288	168,948	0	168,948	168,948	0	168,948	147,737
Rural	Unimproved valuation	988	307	3,641,760	303,316	0	303,316	303,316	0	303,316	276,654
Mining	Unimproved valuation	988	20	200,380	19,760	0	19,760	19,760	0	19,760	16,938
Total minimum payments			498	4,542,428	492,024	0	492,024	492,024	0	492,024	441,329
Total general rates and minimum payments			1,416	46,785,912	3,516,797	561	3,517,358	3,518,773	2,000	3,520,773	3,349,167
Ex-gratia Rates											
CBH					10,206	0	10,206	3,000	0	3,000	3,621
Total amount raised from rates (excluding general rates)					10,206	0	10,206	3,000	0	3,000	3,621
Discounts							(265,537)			(281,502)	(270,455)
Concessions							(208)			(500)	(134)
Total Rates							3,261,819			3,241,771	3,082,199
Rate instalment interest							2,847			4,000	2,466
Rate overdue interest							34,864			14,500	21,726

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

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

30. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(8,511)	(27,900)	(50,000)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(1,261)	0	(2,752)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		0	0	0
Add: Loss on disposal of assets		12,223	6,300	0
Add: Loss on revaluation of fixed assets	9(a)	0	0	1,599,573
Add: Depreciation	10(a)	2,704,287	2,455,402	2,373,032
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(9,683)	0	(13,197)
Employee benefit provisions		32,366	0	(19,394)
Lease movements		6,837	0	0
Non-cash amounts excluded from operating activities		2,736,258	2,433,802	3,887,262
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
NIL				
(c) Non-cash amounts excluded from financing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Non-cash amounts excluded from financing activities				
NIL				
(d) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	31	(1,893,963)	(1,191,312)	(2,280,551)
Add: Employee Leave Reserve Balance		152,285	144,610	144,605
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16	148,300	174,433	117,135
Total adjustments to net current assets		(1,593,378)	(872,269)	(2,018,811)
Net current assets used in the Statement of Financial Activity				
Total current assets		7,048,877	2,013,591	5,874,102
Less: Total current liabilities		(3,290,220)	(1,141,322)	(1,228,990)
Less: Total adjustments to net current assets		(1,593,378)	(872,269)	(2,018,811)
Surplus or deficit after imposition of general rates		2,165,279	0	2,626,301



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

31. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at	New Loans	Principal	Principal at	Principal at	New Loans	Principal	Principal at
		1 July 2022	During	Repayments	30 June 2023	1 July 2023	During	Repayments	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre		651,610	0	(49,335)	602,275	602,275	0	(25,536)	576,739
Cornerstone Community Centre		625,564	0	(47,525)	578,039	578,039	0	(49,203)	528,836
Vincent Street Streetscape		979,524	0	(41,565)	937,959	937,959	0	(42,396)	895,563
Swimming Pool Redevelopment		0	0	0	0	0	1,000,000	0	1,000,000
Total		2,256,698	0	(138,425)	2,118,273	2,118,273	1,000,000	(117,135)	3,001,138

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
						\$	\$	\$
Recreation Centre		118	WATC*	4.68%	10/05/2033	43,195	19,038	36,642
Cornerstone Community Centre		120	WATC*	3.50%	12/04/2033	21,430	23,701	27,559
Vincent Street Streetscape		121	WATC*	1.99%	10/08/2041	21,394	24,855	29,057
Total						86,019	67,594	93,258
Self Supporting Loans Finance Cost Payments								
Nil						0	0	0
Total Self Supporting Loans Finance Cost Payments						0	0	0
Total Finance Cost Payments						86,019	67,594	93,258

* WA Treasury Corporation

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

31. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Council did not borrow any funds during the financial year.

(c) Unspent Borrowings

Council did not have any unspent borrowings at the balance date.

(d) Lease Liabilities

		Actual							Budget				
Purpose	Note	Principal at	New Leases	Principal	Principal at	New Leases	Principal	Principal at	Principal at 1	New Leases	Principal	Principal at	
		1 July 2022	During 2022-23	Repayments During 2022-23	30 June 2023	During 2023-24	Repayments During 2023-24	30 June 2024	July 2023	During 2023-24	Repayments During 2023-24	30 June 2024	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier lease		13,674	0	(6,837)	6,837	0	(6,837)	0	6,837	0	(6,837)	0	
Total Lease Liabilities	11(a)	13,674	0	(6,837)	6,837	0	(6,837)	0	6,837	0	(6,837)	0	

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
						\$	\$	\$	
Photocopier lease		1072021	Canon Finance	2.60%	1/07/2023	183	0	183	36 months
Total Finance Cost Payments						183	0	183	



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

32. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
Nil	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Annual Leave Reserve	0	0	0	0	0	0	0	0	140,188	3,123	(143,311)	0
(b) Building Reserve	583,632	151,083	(417,000)	317,715	583,632	49,068	(464,531)	168,169	511,430	101,645	(29,443)	583,632
(c) Community Bus Reserve	40,904	0	(40,904)	0	40,904	0	(40,904)	0	39,653	1,251	0	40,904
(d) Cropping Committee Reserve	176,019	44,840	(120,925)	99,934	176,019	52,371	(140,000)	88,390	212,372	65,647	(102,000)	176,019
(e) Emergency Services Reserve	29,712	1,578	0	31,290	29,712	1,337	0	31,049	28,804	908	0	29,712
(f) LSL and Gratuity Reserve	144,613	7,679	0	152,292	144,613	6,508	0	151,121	0	144,613	0	144,613
(g) ITC Renewal Reserve	41,281	22,997	0	64,278	41,281	21,858	0	63,139	20,018	21,263	0	41,281
(h) Plant Replacement Reserve	101,234	109,402	(64,700)	145,936	101,234	105,641	(65,000)	141,875	244,870	56,364	(200,000)	101,234
(i) Recreation Development Reserve	604,663	88,902	(10,460)	683,105	604,663	82,210	(511,000)	175,873	584,534	93,576	(73,447)	604,663
(j) Infrastructure Reserve	222,866	63,848	(225,000)	61,714	222,866	60,029	(225,000)	57,895	167,138	55,728	0	222,866
(k) Airfield Emergency Lighting Reserve	41,545	3,513	(45,058)	0	41,545	0	(41,544)	1	40,273	1,272	0	41,545
(l) Senior's Housing Reserve	231,683	60,303	(20,000)	271,986	231,683	36,910	(20,000)	248,593	179,590	52,093	0	231,683
(m) Avondale Machinery Museum Reserve	62,399	3,314	0	65,713	62,399	2,808	0	65,207	60,490	1,909	0	62,399
	2,280,551	557,459	(944,047)	1,893,963	2,280,551	418,740	(1,507,979)	1,191,312	2,229,360	599,392	(548,201)	2,280,551
	2,280,551	557,459	(944,047)	1,893,963	2,280,551	418,740	(1,507,979)	1,191,312	2,229,360	599,392	(548,201)	2,280,551

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

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

Name of reserve account	Purpose of the reserve account
(a) Annual Leave Reserve	to be used to fund annual leave requirements.
(b) Building Reserve	to be used to fund the construction of new and renovation of existing Council buildings.
(c) Community Bus Reserve	to be used for the replacement of the Community Bus.
(d) Cropping Committee Reserve	to be used to fund Community Based projects and assist Community Groups.
(e) Emergency Services Reserve	to be used to acquire Emergency Service support equipment.
(f) LSL and Gratuity Reserve	to be used to fund Long Service Leave and Gratuity payment obligations.
(g) ITC Renewal Reserve	to be used for the replacement or upgrade of information technology and communication infrastructure and software.
(h) Plant Replacement Reserve	to be used for the purchase of major plant.
(i) Recreation Development Reserve	to be used to fund capital projects to enhance recreational pursuits.
(j) Infrastructure Reserve	to be used to fund infrastructure construction and maintenance projects including Roads, Bridges, Footpaths & Drainage.
(k) Airfield Emergency Lighting Reserve	to be used for the upgrade and maintenance of the Airfield runway lighting.
(l) Senior's Housing Reserve	to be used for the future development and current maintenance of Senior's Housing.
(m) Avondale Machinery Museum Reserve	to be used to fund Avondale Machinery Museum upgrades and special projects.

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

33. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	01 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Unclaimed Monies	319	0	0	319
Nomination Deposits	0	400	(400)	0
Second Hand Housing Deposits	15,000	5,000	0	20,000
Hunt Road Village Bonds	5,658	600	(440)	5,818
Subdivision Bonds	10,000	0	(10,000)	0
Key Bonds	1,360	400	(500)	1,260
Cleaning Bonds	2,400	1,200	(1,350)	2,250
Housing Rental Bonds	2,250	0	0	2,250
Cat Trap Bonds	50	0	0	50
Project Retention Fee	95,807	0	(95,807)	0
Cornerstone Commercial Tenancy Bond	6,048	0	0	6,048
	138,892	7,600	(108,497)	37,995





Auditor General

INDEPENDENT AUDITOR'S REPORT 2024

Shire of Beverley

To the Council of the Shire of Beverley

Opinion

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

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

In my opinion, the financial report is:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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



Matters relating to the electronic publication of the audited financial report

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



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 November 2024

Councillors' Declaration

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

1. In the opinion of the Councillors:
 - 1.1 the financial statements and notes of the Shire of Beverley are in accordance with the Local Government Act 1995 and Regulations, including:
 - (a) giving a true and fair view of the Shire of Beverley's financial position as at 30 June 2024 and of its performance for the year ended on that date; and,
 - (b) complying with applicable Australian Accounting Standards; and
 - 1.2 there are reasonable grounds to believe that the Shire of Beverley will be able to pay its debts as and when they become due and payable.

On behalf of the Council:



Cr DC White
President



Cr DJ Ridgway
Deputy President

Dated this 30th day of October 2024

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12. ADMINISTRATION

12.1 Annual Electors Meeting

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	23 October 2024
Applicant:	Shire of Beverley
File Reference:	ADM 0047
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Occurs Annually
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to select a suitable date and venue to hold the Annual Electors Meeting, subject to the approval of the Annual Report at the Audit and Risk Committee Meeting scheduled for 30 October 2024.

BACKGROUND

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

COMMENT

Should the Annual report be received at this Council meeting, the last date on which the Annual Electors Meeting can be held is Tuesday 24 December 2024.

Management propose that a meeting be held on Tuesday 10 December 2024, 10:30am in the Civic Centre. This will allow for an adequate advertising period.

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

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M18/1024

Moved Cr Martin

Seconded Cr Lawlor

That;

- 1. Council advertise and hold the Annual Electors Meeting on Tuesday 10 December 2024 commencing at 10:30am; and**
- 2. the availability of the 2023/24 Annual Report be advertised in the November issues of the Beverley Bulletin; on Facebook; and in the December issue of the Beverley Blarney.**

CARRIED 5/2

For: Cr White, Cr Brown, Cr Davis, Cr Martin & Cr Sattler

Against: Cr Ridgway & Cr Lawlor

Note – consider PM meeting in 2025.

12.2 Proposed Disposal of Lot 230 Vincent Street, Beverley

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	1 October 2024
Applicant:	M & F Houbrechts
File Reference:	VIN 1137
Author and Position:	Simon Marshall, Deputy Chief Executive Officer
Previously Before Council:	Information Briefing September 2024
Disclosure(s) Of Interest:	Nil
Attachments:	Confidential Market Valuation – Under separate cover

SUMMARY

Council to consider giving public notice of disposal of Council owned land at Lot 230 on Deposited Plan 33113, Vincent Street, Beverley.

BACKGROUND

The applicants are the owner of 71 Vincent Street (Lot 9) and would like to purchase the lot adjacent to their property on the East side (Lot 230).

Mr and Mrs Houbrechts have made a written offer of \$10,000.00.

COMMENT

Lot 230 Vincent Street was acquired by the Council in June 2019 due to non-payment of rates.

The property has no building or strategic value to the Shire and therefore management are recommending approval to give public notice of the disposal. A market appraisal has been sought from Elders Real Estate (attached under separate cover).

Costs associated with any potential sale are estimated to be \$1,500.00 in settlement fees associated with the transaction.

Council must give public notice of the disposal, and consider all submissions prior to agreeing to dispose of the property.

STATUTORY ENVIRONMENT

Part 3, Division 3, Section 3.58 of the *Local Government Act 1995*:

3.58. Disposing of property

- (1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

- (2) Except as stated in this section, a local government can only dispose of property to —
- (a) the highest bidder at public auction; or

- (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
 - (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;
 - and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
 - (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.
- (5) This section does not apply to —
 - (a) a disposition of an interest in land under the *Land Administration Act 1997* section 189 or 190; or
 - (b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or
 - (c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or
 - (d) any other disposition that is excluded by regulations from the application of this section.

CONSULTATION

Council, Shire of Beverley Housing Strategy, Public Notice and any Submissions potentially received.

FINANCIAL IMPLICATIONS

\$10,000.00 Unbudgeted income, less settlement fees.

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.1 Community and customer focus

4.3 Responsible planning

POLICY IMPLICATIONS

Shire of Beverley Housing Policy

RISK IMPLICATIONS

Medium (9) – Procedural and reputational. It is considered that the public notification of disposal of property procedures are adequate to mitigate any risk.

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 & COUNCIL RESOLUTION

M19/1024

Moved Cr Brown

Seconded Cr Lawlor

That Council;

1. gives local public notice, by way of the November 2024 edition of the Beverley Blarney, of the proposed disposal of Lot 230 Vincent Street to Maya and Fabian Houbrechts as per the requirements of section 3.58 of the *Local Government Act 1995* for the amount of \$10,000.00 with the sum to be net of any estimated fees payable; and
2. invites submissions regarding the proposed disposal for 14 days following the publication of the advertisement; and
3. will consider any submissions and consider approving the sale of Lot 230 Vincent Street at the November 2024 Ordinary Council Meeting.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

12.3 2025 Ordinary Council Meeting Schedule

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	2 October 2024
Applicant:	Administration
File Reference:	ADM 0102
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Presented annually
Disclosure(s) Of Interest:	Nil
Attachments:	Nil

SUMMARY

Council to set the dates and times for the 2025 Ordinary Council Meeting schedule to advertise and distribute.

BACKGROUND

Current Council policy is to hold the Ordinary Council Meeting on the fourth Wednesday of each month from February to November. Traditionally, there is no meeting in January and the December meeting date is held on either the second or third week to allow for the minutes to be distributed prior to the Christmas break-up.

The current timing of the Council Meeting is:

11.00am – 12noon	Committee Meeting, Visitors or Presentations (if any)
12.00pm – 1.00pm	Lunch
1.00pm – 2.50pm	Council Briefing
3.00pm – 5.00pm	Ordinary Council Meeting

COMMENT

Council are welcome to discuss and amend the meeting times based on a group consensus. The proposed 2025 Ordinary Council Meeting schedule:

Ordinary Council Meeting 2025	Notes
Wednesday 26 February	
Wednesday 26 March	
Wednesday 23 April	Agenda to be distributed Wednesday 16 April due to Easter 18 -21 April.
Wednesday 28 May	Council could consider deleting this meeting, traditionally only 2-4 items.
Wednesday 25 June	
Wednesday 23 July	Annual budget traditionally set at this meeting.
Wednesday 27 August	
Tuesday 30 September	22-24 September is Local Government Week. Monday 29 September is a Public Holiday. Electoral Caretaker Period.
Wednesday 29 October	Fifth Wednesday – to allow for LG Elections and the adoption of the Annual Report.
Wednesday 26 November	
Wednesday 17 December	Third Wednesday

Neighbouring Shire meeting days and times:

Brookton – 3rd Thursday, 6pm

Pingelly – 3rd Wednesday, 2pm

Quairading – 4th Thursday, 2pm

York – 4th Tuesday, 5pm

STATUTORY ENVIRONMENT

Section 5.3 of the *Local Government Act 1995*:

5.3. Ordinary and special council meetings

- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

- (a) if called for by either —
 - (i) the mayor or president; or
 - (ii) at least $\frac{1}{3}$ of the councillors,in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- (b) if so decided by the council.

5.5. Convening council meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.1 Community and customer focus
4.3 Responsible planning

CONSULTATION

Council and Staff

POLICY IMPLICATIONS

EM001 – Ordinary Meetings of Council

RISK IMPLICATIONS

Low (4) – Procedural. Setting the Council Meeting dates will meet statutory requirements and mitigate any risk.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M20/1024

Moved Cr Brown

Seconded Cr Davis

That Council:

1. set the 2025 Ordinary Council Meeting dates as:

Wednesday 26 February 2025
Wednesday 26 March 2025
Wednesday 23 April 2025
Wednesday 28 May 2025
Wednesday 25 June 2025
Wednesday 23 July 2025
Wednesday 27 August 2025
Tuesday 30 September 2025
Wednesday 29 October 2025
Wednesday 26 November 2025
Wednesday 17 December 2025

2. set the start time for the Council Briefing as 12:45pm, and the Ordinary Council Meeting as 3:00pm.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

12.4 Annual Council and Staff Christmas Function and Gift

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	24 October 2024
Applicant:	Administration
File Reference:	ADM 0316
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Staff Member potentially attending Christmas event and receiving gift.
Attachments:	Nil

SUMMARY

Council to consider hosting the annual Christmas function for Staff and Councillors and providing a Christmas gift for Staff.

BACKGROUND

It has been customary for Council to hold an annual Christmas Function for staff, Councillors and their immediate family each year. Along with the function, Councillors have given staff a small gift in the form of Christmas Vouchers. The vouchers are sourced locally in support of local business.

COMMENT

Function

The Christmas Party has been held at the Beverley Golf Club for the last four years with a casual sit-down meal which was enjoyed by all. In order to support a new local club, staff have contacted the Beverley Bowling Club to host a similar type of function. If Council are agreeable, the Bowling Club are available to host on Thursday 12 December.

Gift

Last year gift vouchers and chocolates from the IGA, Avon Trading and T-Bone Butcher were purchased and gratefully received by staff. If Council still choose to give a gift it is suggested doing this option again and distributing them after the December Council meeting.

STATUTORY ENVIRONMENT

N/A

CONSULTATION

Council

FINANCIAL IMPLICATIONS

2024/25 Budget – Allocated

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) – Reputational. There is risk that a member of the community may be aggrieved by the use of ratepayer funding for Christmas gifts and event.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M21/1024

Moved Cr Martin

Seconded Cr Brown

That Council:

1. approve a Council and Staff Christmas Function and hold it on 12 December 2024 at the Beverley Bowling Club; and
2. approve the purchase of gift cards and chocolates for staff.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler

Against: Nil

12.5 Shire Administration Opening Days Christmas/New Year Period

Submission To:	Ordinary Council Meeting 30 October 2024
Report Date:	23 October 2024
Applicant:	Administration
File Reference:	ADM 0468
Author and Position:	Stephen Gollan, Chief Executive Officer
Previously Before Council:	Annually
Disclosure(s) Of Interest:	Staff member who will need to take annual leave.
Attachments:	Nil

SUMMARY

Council to consider the closure of the Administration Centre from Tuesday 24 December 2024 until Wednesday 1 January 2025 inclusive.

BACKGROUND

For the past sixteen years, the Administration Centre has closed over a similar period and there has been no record of this action causing concern or complaint. An early decision allows for adequate advertising time to the Community and for staff to plan their holiday leave.

COMMENT

Administration Staff have been surveyed in regards to using their annual leave and have requested that the Administration Centre be closed from 4:00pm Monday 23 December, Tuesday 24 December, Friday 27 December, Monday 30 December and Tuesday 31 December.

Shown below is a summary of days the Administration Centre is requested to be open and closed:

Monday	23 rd December 2024	–	Administration Centre Open
Tuesday	24 th December 2024	–	Administration Centre Closed
Wednesday	25 th December 2024	–	Public Holiday (Christmas Day)
Thursday	26 th December 2024	–	Public Holiday (Boxing Day Holiday)
Friday	27 th December 2024	–	Administration Centre Closed
Monday	30 th January 2024	–	Administration Centre Closed
Tuesday	31 st January 2024	–	Administration Centre Closed
Wednesday	01 st January 2025	–	Public Holiday (New Years Day)
Thursday	2 nd January 2025	–	Administration Centre Open

The closure of the Administration Centre will allow staff to have an extended period of leave in addition to the public holidays. Annual leave of up to four days will be utilised by staff to compensate for the additional days off, this is one day more than the last year where three days leave were required however it is the same as the previous four years to 2023 where staff took four days leave.

The Works Crew will work on skeleton staff throughout this period.

STATUTORY ENVIRONMENT

N/A

CONSULTATION

Shire Staff

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Strategic Pillar: 4. Civic Leadership

Strategic Priorities: 4.1 Community and customer focus

4.3 Responsible planning

POLICY IMPLICATIONS

N/A

RISK IMPLICATIONS

Medium (6) – Reputational. There is a possible likelihood that members of the public may be inconvenienced however the consequence is deemed minor.

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

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

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION

M22/1024

Moved Cr Martin

Seconded Cr Brown

That Council endorse the closure of the Administration Centre from Tuesday 24 December 2024 to Wednesday 1 January 2025 inclusive.

CARRIED 7/0

For: Cr White, Cr Ridgway, Cr Brown, Cr Davis, Cr Lawlor, Cr Martin & Cr Sattler
Against: Nil

14. NEW BUSINESS ARISING BY ORDER OF THE MEETING

Nil

15. CLOSURE

The Chairman declared the meeting closed at 3:58 pm

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

PRESIDING MEMBER:

DATE: