

Shire of Plantagenet

ANNUAL REPORT
2021-2022



CONTENTS

INTRODUCTION	3	COMMUNITY SCORECARD	18
SHIRE SNAPSHOT	4	COMMUNITY CONSULTATION	19
WHY DO WE REPORT?	5	OUR FACILITIES	20
SHIRE PRESIDENT'S MESSAGE	6	Mount Barker Public Library	23
CHIEF EXECUTIVE OFFICER'S MESSAGE	7	Mount Barker Memorial Swimming Pool	27
YOUR COUNCIL	8	Mount Barker Recreation Centre	29
COUNCILLOR ATTENDANCE	9	Mount Barker Regional Saleyards	30
COUNCIL COMMITTEES	10	OUR SERVICES	33
SENIOR STAFF	11	Ranger Services	35
ORGANISATIONAL STRUCTURE	12	Community Services	37
OUR PEOPLE	13	Waste Services	41
EMPLOYEE REMUNERATION	15	Works and Services	43
OUR VISION	16	PWAKKENBAK/MOUNT BARKER HILL PROJECTS	50
PLANNING FOR THE FUTURE	17	GOVERNANCE AND COMPLIANCE	53
		2022-2023 BUDGET INITIATIVES	57
		FINANCIAL REPORT	60

The Shire of Plantagenet acknowledges the Menang Noongar people as traditional owners and custodians of the land on which we live and work.

We recognise their ancient wisdom and contemporary journey, and pay our respect to Elders, past and present.

22-24 LOWOOD ROAD MOUNT BARKER WA 6324
PO BOX 48 MOUNT BARKER WA 6324
TELEPHONE: (08) 9892 1111
EMAIL: INFO@SOP.WA.GOV.AU
WEBSITE: WWW.PLANTAGENET.WA.GOV.AU
FACEBOOK: [@SHIREOFPLANTAGENET](https://www.facebook.com/@SHIREOFPLANTAGENET)

INTRODUCTION

Welcome to the Shire of Plantagenet. Our employees and Councillors are proud to call Plantagenet home.

We value the peaceful country lifestyle and rustic charm of our rural towns of Mount Barker, Kendenup, Porongurup, Rocky Gully and Narrikup.

We appreciate our picturesque location, nestled between the dramatic peaks of the ancient Porongurup Range and the majestic Stirling Range. We enjoy the landscape of rolling green hills, vibrant golden crops and towering forests, just a short drive from the pristine southern coastline. We value living in one of the world's internationally-recognised biodiversity hotspots, and the native wildlife and spectacular wildflowers who share this unique part of the planet with us.

We enjoy living in a close-knit community of like-minded people, where your neighbours are your friends. We savour the feeling of connection that comes from knowing the name of the person behind the counter at the local supermarket, hardware store, butcher, café and post office.

We know that community spirit is still very much alive because we experience it every day. We understand that a helping hand is never far away, and it makes us feel secure and safe.

At the Shire of Plantagenet, we do more than build roads and footpaths and collect rubbish bins. We track down lost pets and reunite them with their owners, we help put out bush fires, and we bring people together through inclusive community events. We run the tip shop, we support local community and not-for-profit groups, sporting associations and clubs, we provide group fitness classes and recreational activities for the young to the young at heart.

Your community is our community – let's Imagine Plantagenet together.



SHIRE SNAPSHOT

The Shire of Plantagenet is located in the Great Southern region of Western Australia, about 360 kilometres south of Perth and 50 kilometres north of Albany.

The Shire is managed from the town of Mount Barker and encompasses the smaller townships of Kendenup, Narrikup, Porongurup and Rocky Gully.

Encompassing a land area of approximately 4800 square kilometres, the dominant industries are agriculture, particularly sheep and cattle grazing, cropping, olive growing, plantation timber, viticulture and tourism.

Once the largest apple producer in Australia, with fruit shipped from Albany to England, the Mount Barker Co-operative, established in 1918, is still going strong today but apples have been replaced by produce such as grapes, strawberries and free-range chicken and pork.

Plantagenet's cool climate, plentiful rainfall and fertile soils are ideal for viticulture, and the region is considered the heart of the internationally-renowned Great Southern wine region.

Vineyards throughout the area are known for the production of distinctive, award-winning wines, in particular Riesling, Shiraz, Cabernet Sauvignon and Pinot Noir.

We'll raise a glass to that!



5,534

people live within the Shire



2,672

dwellings



2.32

average household size



46

median age



2.10%

population growth since last year



1.14

people per square kilometre



40%

English ancestry



19.2%

born overseas



\$404

million Gross Regional Product



4.5%

Mount Barker Hazara community



947km

of unsealed roads



387km

of sealed roads



12

bush fire brigades



21.1°C

average maximum temperature



8.1°C

average minimum temperature



2,108

jobs in the Shire of Plantagenet



WHY DO WE REPORT?

The Local Government Act 1995 requires local governments to produce an Annual Report by 31 December each year.

This document provides an overview of the Shire of Plantagenet's performance and sets out our vision for the future.

This report is a public document that provides the disclosure requirements outlined in the State Government of Western Australia Local Government Act 1995.

A digital version of this report is available on our website.

SHIRE PRESIDENT'S MESSAGE



Reflecting on the past 12 months, it has been a busy time for the Council and Shire in challenging times, with the ongoing COVID-19 pandemic.

In December 2021, the Council adopted a new policy regarding consultation and engagement, to increase public awareness of our activities and services. Since then, the Council has communicated with the wider community our decision-making on projects and programs at a higher level than previously, which has been well-received.

Despite the shortage of trades and external services hampering major infrastructure projects, during the

past year the Shire has delivered a new toilet block and landscaping at the Kendenup Town Hall, the Narrikup playground, a new lunchroom and ablutions block at the Mount Barker Regional Saleyards, the first stage of the Mount Barker Memorial Swimming Pool redevelopment, and boardwalks, a carpark and walkways at Mount Barker Hill, to name just a few. Council has also returned over \$50,000 to the community through our Community Grants Program.

The Council is committed to advancing projects that enhance the liveability of our Shire. We invested significant funds in the 2021-2022 budget to improve roads, footpaths, and streetscapes to improve the built and natural infrastructure of where we live – the best place in country, in my view.

Throughout the year, the Council continued to meet each quarter to review and progress key strategic issues identified in the Corporate Business Plan 2022/23–2025/26. This plan sets out the Council's operational priorities and resourcing over the next four years. It is the 'roadmap' we follow to strive towards achieving the community's aspirations for our district.

In June 2022, the Council adopted the 'Imagine Plantagenet' Strategic Community Plan 2022/23–2032/33. This plan will guide Council's business planning, annual budgets, and service delivery over the next decade. Extensive community consultation was undertaken to develop this plan, to ensure the Council can continue to meet our community's needs not only today but for generations to come. This is a live process subject to constant review as conditions and priorities evolve.

As we move into the next financial year, I look forward to progressing our vision of building a sustainable community where natural beauty and diversity provide opportunities for all. As Shire President, I will continue to advocate for our region to get the best outcomes for our residents.

In closing, I would like to thank the Council and Shire staff for their hard work and dedication throughout the year and express my gratitude and appreciate to the supportive community who make Plantagenet such an enjoyable place to live, work and visit.

CR CHRIS PAVLOVICH
Shire President

CHIEF EXECUTIVE OFFICER'S MESSAGE



I am pleased to present this annual report, which summarises our key achievements during the past year, and provides a snapshot of some of the organisation's day-to-day operations.

Operational activity over the past year has focused on delivering projects, services and programs that respond to our community's needs, after undertaking extensive community consultation.

In May 2022, we commissioned an independent consultation to conduct a Community Scorecard. Thank you to the 540 residents who completed the scorecard

and ranked Plantagenet as a place to live, and the Shire as a governing organisation. I am pleased the Shire rated 78 out of 100 as a place to live, which is above the industry standard of 76. The Shire as an organisation scored 68 out of 100, which is two points above the industry standard and an area we will work to improve in the years ahead.

The 2021-2022 budget comprised expenditure of \$25.7 million including operating expenditure of \$15.5 million and capital expenditure of \$10.2 million. Through responsible financial management, we have delivered some major projects this year to enhance the liveability of Plantagenet for our community and visitors to our region.

Highlights include a record \$4.2 million for road works, more than \$300,000 for footpath improvements, more than \$250,000 for improved drainage, \$150,000 for streetscape improvements and \$70,000 to light our heritage buildings and public open spaces, which together enhance the look and feel of our community.

Key infrastructure projects included the next stage of the swimming pool redevelopment, \$350,000 for parking and public amenities at Mount Barker Hill to complement the

10km of downhill mountain biking trails, \$150,000 for the first stage of a youth precinct at Wilson Park, \$35,000 towards developing the Mount Barker to Porongurup multi-use trail, and \$25,000 towards the Narrikup playground. This was in addition to delivering our annual programs for sport and recreational facilities, the library which had its busiest year to date, specific events for youth and seniors, community events and our everyday services, such as administration, ranger services and waste services.

As we move into the new financial year, I look forward to progressing our mission to enhance the quality of life for the people of Plantagenet and the region, through the provision of leadership, services, and infrastructure. The team at the Shire is very hard-working and I thank them for making their community a better place to live, work and visit.

I look forward to another challenging and rewarding year ahead.

CAMERON WOODS
Chief Executive Officer

YOUR COUNCIL

The Shire of Plantagenet has a democratically elected Shire President and eight Councillors. Elected members serve a four-year term, with local government elections held every two years for half of the Council. The next election will be held on 23 October 2023.

The Shire operates in accordance with the Local Government Act 1995, which sets out a framework for operating transparently as a local government authority.



Shire President
Cr Chris Pavlovich

Term expires October 2023



Deputy Shire President
Cr Jon Oldfield

Term expires October 2025



Cr Brett Bell

Term expires October 2025



Cr Ken Clements

Term expires October 2023



Cr Sue Etherington

Term expires October 2025



Cr Andrew Fraser

Term expires October 2025



Cr Len Handasyde

Term expires October 2025



Cr Marie O'Dea

Term expires October 2023



Cr Karen Woltering

Term expires October 2023

Ordinary Council meetings are held every month commencing at 5.00pm in Council Chambers. Members of the public are welcome to attend.

The agenda and minutes of each meeting are available to the public and published on our website.

COUNCILLOR ATTENDANCE

This table shows the attendance of elected members at ordinary Council meetings and committee meetings during 2021-2022. Former Councillor Jeffrey Moir resigned from Council in September 2021.

	COUNCIL MEETINGS	COMMITTEE MEETINGS
CR PAVLOVICH	13	8
CR OLDFIELD	12	11
CR BELL	13	18
CR CLEMENTS	14	4
CR ETHERINGTON	12	2
CR FRASER	10	5
CR HANDASYDE	13	15
CR O'DEA	13	19
CR WOLTERING	14	16
CR MOIR	2	1

COUNCIL COMMITTEES

Committees, comprising elected members, and advisory committees and consultative groups, that may include staff and the public, are established from time to time to investigate issues within the community.

Further information regarding these committees is available at: www.plantagenet.wa.gov.au/council/council/council-committees.aspx

AUDIT AND RISK MANAGEMENT COMMITTEE

Councillor representation: Cr O'Dea, Cr Pavlovich, Cr Fraser and Cr Woltering. Deputy for any member - Cr Oldfield.

This committee provides guidance and assistance to the local government to carry out its functions, primarily relating to audits and strategic risk management.

HEAVY PLANT COMMITTEE

Councillor representation: Cr Handasyde, Cr Bell, Cr Oldfield, Deputy - Cr Pavlovich.

This committee reviews the 12 Year Plant Replacement Program annually prior to budget adoption and makes recommendations to the Council as to plant purchases to be funded.

SALEYARDS ADVISORY COMMITTEE

Councillor representation: Cr Oldfield, Cr Bell, Cr O'Dea, Cr Handasyde, Deputy - Cr Fraser.

This committee makes recommendations to the Council regarding the strategic direction of the saleyards; development works on the site; its Environmental Action Plan; and brings to attention of the Chief Executive Officer matters regarding the cattle industry that may not be readily available to persons external to that industry.

BUSH FIRE ADVISORY COMMITTEE

Councillor representation: Cr Woltering, Cr Oldfield, Deputy - Cr Handasyde.

This committee advises the Council on all matters relating to bush fires. Each bush fire brigade nominates a delegate to represent them on the committee. To become a member of your local bush fire brigade, contact your brigade delegate.

LOCAL EMERGENCY MANAGEMENT COMMITTEE

Councillor representation: Cr Handasyde (Chairman), Deputy - Cr Etherington.

Local governments are required to establish one or more local emergency management committees for the local government district, pursuant to Section 38(1) of the Emergency Management Act 2005.

TOURISM AND ARTS ADVISORY COMMITTEE

Councillor representation: Cr Fraser, Cr O'Dea, Cr Woltering, Deputy - Cr Pavlovich.

This committee acts as a conduit to Council for tourism and arts groups; develops, monitors and reviews formal agreements with tourism and arts organisations within the Shire; and makes recommendations to Council with regards to the strategic direction of tourism and the arts within the Shire.

HEAVY HAULAGE ADVISORY COMMITTEE

Councillor representation: Cr Handasyde, Cr Bell, Cr Oldfield, Deputy - Cr Fraser.

This committee advises the Council relating to heavy haulage movement within the Shire and makes recommendations relating to the use of local roads by classes of heavy vehicles.

RECREATION ADVISORY COMMITTEE

Council representation: Cr Bell, Cr Woltering, Cr Clements, Cr O'Dea, Deputy - Cr Etherington

This committee oversees and makes recommendations to the Council regarding the implementation of special projects and the strategic direction of recreation.

ROADWISE COMMITTEE

Councillor representation: Cr Bell, Cr O'Dea, Cr Woltering, Deputy - Cr Etherington.

This committee provides a structured forum for stakeholders to consider and discuss road safety issues, and make recommendations regarding the identification and appropriate counter measures to negative attitudinal, behavioural and environmental factors lined to enforcement, engineering, education, encouragement and evaluation of road safety initiatives.

SENIOR STAFF

Our operations are managed under three directorates: Corporate Services, Works and Services, and Development Services.



CAMERON WOODS

Chief Executive Officer

RESPONSIBLE FOR: Governance, communications, advocacy, minutes and agendas, intergovernmental relations, policies and delegations, and occupational health and safety.



JOHN FATHERS

Deputy Chief Executive Officer

RESPONSIBLE FOR: Financial management, administration, organisational practice, trading undertakings, information technology.

Facilities: Mount Barker Regional Saleyards, undertakings and information technology.



DAVID LYNCH

Executive Manager Works and Services

RESPONSIBLE FOR: infrastructure, natural resource management, waste management, regulatory services, sporting services.

Facilities: Mount Barker Recreation Centre, Mount Barker Swimming Pool, waste management sites, sports grounds, parks and public spaces, cemeteries and regulatory services and sporting services..



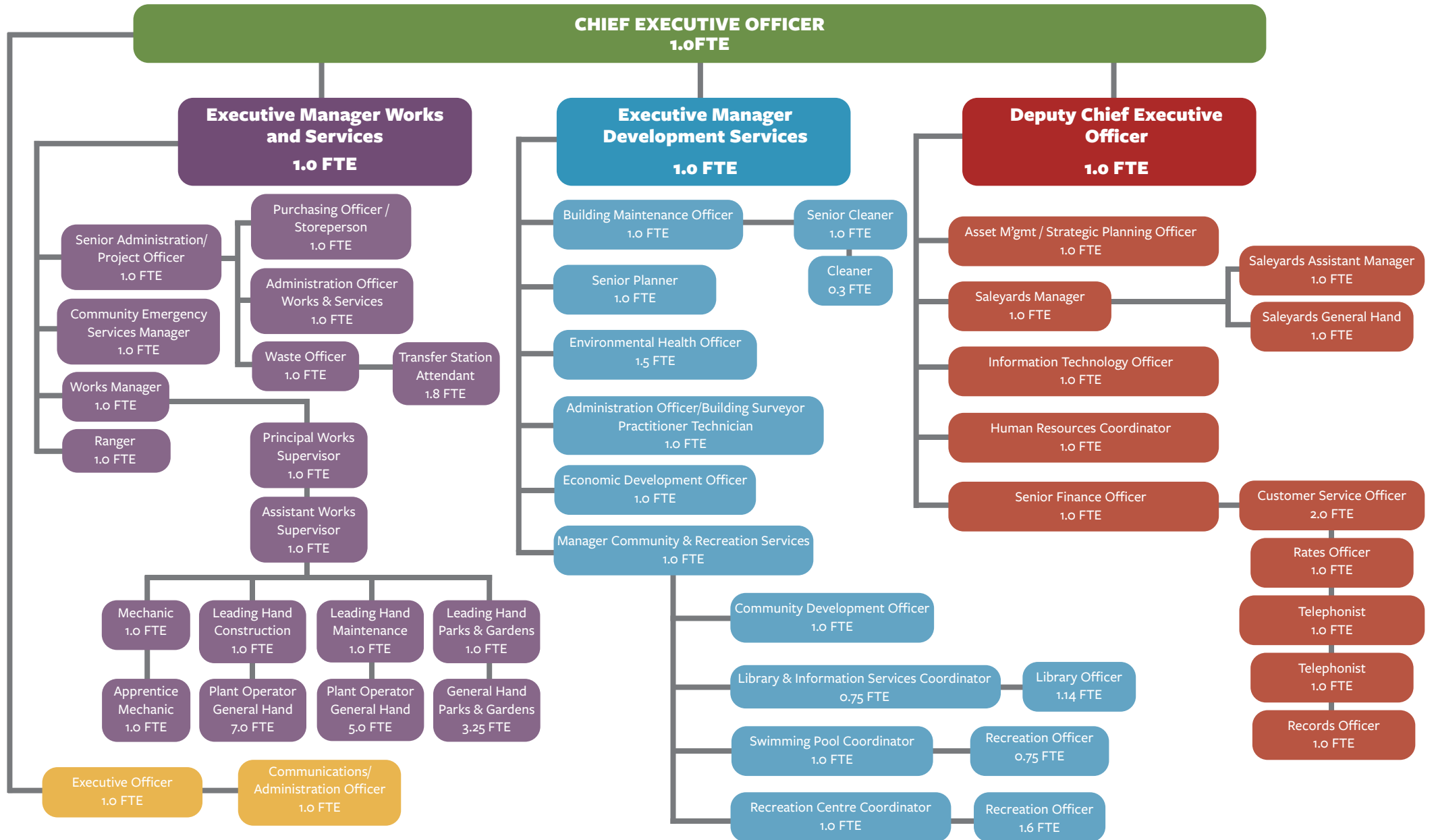
DELMA BAESJOU

Executive Manager Strategic Development

RESPONSIBLE FOR: Health services, building control, statutory town planning, community development, strategic town planning, strategic development.

Facilities: Mount Barker Public Library, halls, other buildings, town planning and strategic development.

ORGANISATIONAL STRUCTURE



POWERED BY PEOPLE

At the Shire of Plantagenet, our people are our most valuable asset. We strive to support, maintain and improve our local community. The Shire employs more than 90 people, who work in a variety of roles throughout the organisation.

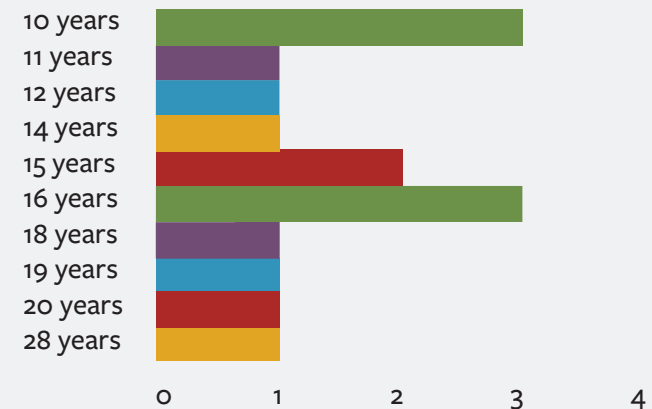
EMPLOYEES

GENDER	CASUAL	FULL TIME	PART TIME	TOTAL
Female	10	13	23	46
Male	2	37	6	45
TOTAL	12	50	29	91

DIRECTORATE	CASUAL	FULL TIME	PART TIME	TOTAL
Executive Services	0	2	2	4
Development Services	1	9	8	18
Works and Services	5	32	9	46
Corporate Services	6	7	10	23
TOTAL	12	50	29	91



We have many long-term employees. This year seven staff achieved length of service milestones.





SHIRE
PAYMENTS

GENERAL ENQUIRIES

TENDERS

EMPLOYEE REMUNERATION

In accordance with the Local Government (Administration) Regulations 19B, the Shire is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

We have disclosed employees entitled to an annual salary package of \$100,000 or more. The Chief Executive Officer remuneration package is \$212,050 excluding superannuation.

SALARY RANGE	2020/2021	2021/2022
100,000 - 109,999	0	1
110,000 - 119,999	1	1
120,000 - 129,999	1	1
130,000 - 139,999	1	1
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	0	0
180,000 - 189,999	0	0
190,000 - 199,999	0	0
200,000 - 209,999	0	0
210,000 - 219,999	1	1

OUR VISION:

Plantagenet, building a sustainable community, where natural beauty and diversity provide opportunities for all.

OUR MISSION:

To enhance the quality of life for the people of Plantagenet and the region, through the provision of leadership, services and infrastructure.

OUR VALUES:

INTEGRITY through honesty, ethical behaviour and trustworthiness;

PROFESSIONALISM through understanding our roles and responsibility, the need to work efficiently and strive for excellence;

ACCOUNTABILITY through openness and transparency;

SUPPORTIVENESS by being patient, caring and friendly;

RESPONSIBILITY by taking ownership and not blaming others; and

CUSTOMER FOCUS by understanding needs, being proactive and responsive.



PLANNING FOR THE FUTURE

The Local Government Act 1995 requires each local government to prepare a plan for the future. The Strategic Community Plan, together with the Corporate Business Plan, form the Shire's plan for the future. The overarching plan is our Strategic Community Plan, which sets out the visions, aspirations and objectives for our community over a 10-year period. This plan guides all of the work, advocacy and partnerships that the Council undertakes.

CORPORATE BUSINESS PLAN 2022/23-2025/26

While the Strategic Community Plan guides the overall direction of the Council, the *Corporate Business Plan 2022/23-2025/26* sets out Council's operational priorities and their resourcing over the next four years.

This plan identifies our community's aspirations and describes how the Shire can work towards achieving them. Many of the directions and approaches within the plan apply to core business areas of the Shire, while larger projects and initiatives continue to be assessed and implemented on a progressive basis, subject to external funding.

The plan has been reviewed with particular reference to the results of the Community Scorecard undertaken in May 2022. It has also been reviewed in line with priorities identified in future planning workshops and the 2022/23 budget process.

A number of projects have been developed over the past 12 months, which are now being progressed, over the life of this plan and potentially beyond.

This plan is available to the public on our website.

STRATEGIC COMMUNITY PLAN 2022/23-2032/33

Local governments are required to review their Strategic Community Plan every four years. A series of community engagement sessions and online surveys were conducted in September and October 2021 to initiate the review process, with assistance from an experienced consultant.

A councillor workshop was held in November 2021 to seek guidance on the priority items, which would form a draft Strategic Community Plan. A further councillor workshop was held in March 2022 to review the draft plan. Minor changes were made subsequent to an invitation-only community workshop held in April 2022 to review the new Strategic Community Plan with participants from the community engagement sessions.

The *'Imagine Plantagenet' Strategic Community Plan 2022/23-2032/33* was adopted by Council in June 2022. It will guide Council's business planning, annual budgets and service delivery. We thank everyone who contributed the plan, which reflects community goals.

This plan is available to the public on our website.



COMMUNITY SCORECARD

As part of the development of the 2022/23–2025/26 Corporate Business Plan, the Shire commissioned independent market consultant, Catalyse, to conduct an Community Scorecard in May 2022. The scorecard sought feedback regarding the Shire’s performance against community priorities.

Overall, the Shire rated **78 out of 100** as a place to live. This is an improvement from 75 out of 100 in 2019 and is above the industry standard of 76.

The Overall Performance Index Score is a combined measure of the Shire as a place to live and as a governing organisation. The Shire scored **68 out of 100**, which is two index points above the industry standard.

The highest performing areas were library services, customer service, and how local history and heritage is preserved and promoted.

The top five community identified priorities were local roads, health and community services, seniors’ services and care, youth services and facilities, and footpaths, trails and cycleways.

The community scorecard will guide our ‘Imagine Plantagenet’ Strategic Community Plan 2022/23–2032/33 and our direction into the future. 2020-2021 budget projects aligning with community priorities include:



540
residents completed the scorecard



\$4.2

million for road works



\$300,000+

towards footpath improvements



\$250,000+

towards drainage improvements



\$400,000

towards swimming pool upgrades



\$350,000

towards parking and public amenities at Mount Barker Hill



\$150,000

for the first stage of a youth precinct at Wilson Park



\$150,000

for streetscape improvements



\$50,000

to highlight heritage places and spaces



\$35,000

towards developing a multi-user trail from Mount Barker to Porongurup



\$25,000






for the Narrikup Playground

COMMUNITY CONSULTATION

In recent years we have worked to improve our approach to community consultation and engagement, to increase involvement and awareness of our activities and services.

In December 2021, the Council adopted a new policy regarding consultation and engagement. The endorsement of this policy solidified practices already in place and created a mechanism for clearly and consistently identifying consultation measures that apply to Shire projects.

This policy guides the delivery of community and stakeholder engagement activities across the organisation to achieve the following objectives:

-  Provide the public with a clear understanding of Council's commitment to community and stakeholder engagement;
-  Achieve good governance by facilitating open and honest communication with stakeholders and the community on programs, projects and initiatives that may impact their lives;
-  Raise awareness of Council decisions and community aspirations surrounding programs, projects, and initiatives;
-  Allow for informed decision-making to achieve an improved quality of life in the Shire of Plantagenet by planning for projects where they are needed and supported by the community; and
-  Ensure more members of our community feel encouraged to build local networks and participate in civic life with a greater understanding of the role of local government.



The Council can clearly see the consultation and engagement outcomes via the consultation section of Council Agenda Report Items, which assist in greater transparency to the public on decision-making.

The policy is founded on a belief that participation in civic life is central to good health, developing strong and supportive networks, and creating a positive community spirit. We provide genuine and transparent opportunities for community members to provide feedback through the Council's decision-making process.

OUR FACILITIES



An aerial photograph of Mount Barker, South Australia, showing a mix of residential and commercial buildings, a large green field, a swimming pool, and a recreation centre. In the background, a hill with a telecommunications tower is visible under a clear blue sky. A white text box is overlaid on the left side of the image.

OUR FACILITIES

In addition to the Administration Centre, our facilities include the Mount Barker Public Library, Mount Barker Memorial Swimming Pool, Mount Barker Recreation Centre, and the Mount Barker Regional Saleyards.

IGA MOUNT BARKER
MOUNT BARKER CO-OP
COMMUNITY CENTRE

MOUNT BARKER PUBLIC LIBRARY



MOUNT BARKER PUBLIC LIBRARY

Located at the front of the Mount Barker Community Resource Centre, the library offers a wide variety of materials and services to encourage lifelong learning and community resilience. Membership is free to all Great Southern residents. Overdue fees were scrapped in 2022 to increase accessibility to all.

The library holds **12,171** items, comprising books, DVDs, audiobooks, CDs, graphic novels, jigsaws, educational kits, toys and maps. Adult fiction comprises **31%** of the collection.

The library hosts several free programs during the school term, ranging from early childhood development sessions to homebound book delivery services, book clubs and school holiday programs.

2021-2022 was the library's busiest year to date, with **11,139** visitors and **21,815** items loaned.

The library's online presence increased to **12,696** website sessions recorded, compared to **2,926** connections the previous year.

The focus this year has been expanding service delivery to the community. Funding has been sought from State and Federal bodies to support a range of programs, including a Senior's Technical Assistance program, Adult Lifeskills sessions, parenting support sessions, home-school support program, local oral history collection, and the Fairy and Elf Adventure – Community Celebration held at Wilson Park.

The library continued to support book deliveries to the Kendenup Little Library, which offers 24-hour access to free books and DVDs. More than **1,000** items moved through the service. The Mount Barker Public Library providing **697** of these items and the Kendenup community donated **303** items.

Further outreach work included a partnership with Mount Barker Community College and Kendenup Primary School to deliver Better Beginnings story bags to kindergarten students and hosting a Children's Book Week author visit. Award-winning author and illustrator Gabrielle Evans visited both schools and inspired students with his writing and drawing skills.

Librarian Kathryn Dye closed the book on her **10.5 year career** at the library. Under Kathryn's leadership the library progressed from a small regional service to a tier one library providing a range of community services. Nicole Selesnew stepped into the Library Co-ordinator role, bringing with her **15 years** of community development and local government experience.

The library has continued to be well supported by invaluable volunteers, including Sarah Fergus and Irene Marshall. Our volunteers provide the extra time and skills needed to help refresh the collection, incorporate donated items into the library resources and support staff.



11,139

visitors



532

hours on public access computers



2,794

active members



2,156

program participants

MOST BORROWED ITEMS

- THE DRESSMAKERS OF YARRANDARRAH PRISON BY MEREDITH JAFFE (ADULT FICTION BOOK)
- NATURE'S MEDICINES: A GUIDE TO HERBAL MEDICINES AND WHAT THEY CAN DO FOR YOU BY JAYNE TANCRED (ADULT NON-FICTION BOOK)
- JUST JAIME BY TERRI LIBENSON (JUNIOR FICTION)
- RAMS(DVD)



21,815

items loaned





MOUNT BARKER MEMORIAL SWIMMING POOL



MOUNT BARKER MEMORIAL SWIMMING POOL

Situated on Albany Highway and open to the public annually from November to April, the Mount Barker Memorial Swimming Pool experienced a disrupted 2021-2022 season due to a major redevelopment to construct a new entry, kiosk, change rooms, and a function/clubroom.

These upgrades will greatly enhance the amenity of the facility for the local community and visitors. Practical completion was achieved in April 2022. Financial support for the project came from the Commonwealth Drought Communities Program and the Department of Local Government, Sport and Cultural Industries Community Sport and Recreation Facilities Fund.

19,967 patrons attended to enjoy lap swimming, swimming lessons, swimming club, carnivals and other functions and events.

The pool hosted a popular artistic swimming workshop in January run by 2016 Brazilian Olympian Camiile Claudino, which is hoped to become an annual event.

Several school swimming carnivals were held, with students from Mount Barker Community College, Frankland, Kendenup and Cranbrook participating. An interschool swimming carnival attracted swimmers from Denmark and Katanning.

Other highlights include the Water Corporation awarding the facility Gold Status under the Water Wise Programme, in acknowledgement of the staff's ongoing commitment to water conservation. Council has approved the purchase of a large pool inflatable called the torpedo topple, which is expected to be popular during the 2022-2023 season.



Water Corporation
Waterwise Council
Program Gold Status



19,967

patrons



126

individual season passes

MOUNT BARKER RECREATION CENTRE



MOUNT BARKER RECREATION CENTRE

Conveniently located off Albany Highway, the Mount Barker Recreation Centre is a hub of individual and group fitness activity, indoor sport and recreational programs for the Plantagenet community.

The centre caters for a range of indoor sports, including netball, basketball, soccer, volleyball, badminton, hockey and squash, while the fully-equipped gymnasium offers 24-hour access to all members. A crèche is available during group fitness classes.

During 2021-2022, the program schedule was reviewed to ensure the delivery of a quality range of programs for all ages and demographics. In addition to yoga, strength-based and high intensity interval training group fitness classes, the Strength for Life and Staying Younger Circuit programs, which encourage senior residents to develop and maintain an active lifestyle, have been popular.

Our staff continue to work closely with the Community Development Team to deliver school age programs to keep youth active, and programs designed to engage them during school holidays. These programs were well received by the broader community.

Throughout the year, we liaised with local sporting organisations to assist with the successful delivery of a wide range of activities and sports, including the Bullets Netball Club, Mount Barker Amateur Basketball Association, Karate and the Mount Barker Community College.

The Recreation Centre will continue to evolve to ensure the delivery of quality facilities and products to the community in years to come.



624

group fitness classes



72

basketball games



36

KidFit sessions



162

netball training sessions



36

sporting school sessions



40

karate classes



220

members



5

staff

MOUNT BARKER REGIONAL SALEYARDS



MOUNT BARKER REGIONAL SALEYARDS

Not every local government has a state-of-the-art saleyard among its facilities, but Plantagenet does! Located six kilometres south of Mount Barker on Albany Highway, the Mount Barker Regional Saleyards is a modern, well-maintained and self-supporting cattle saleyards servicing the Great Southern beef industry. It is recognised as one of the best saleyards in Australia, with high standards of animal welfare, effluent disposal and convenience for users.

During 2021-2022, a total of **61,462** head of cattle were processed, which was slightly below average. Cattle market pricing continued to be very strong, with producers capitalising on good competition among buyers.

Capital works projects were progressed with bitumen repairs, installation of an additional water tank for pen wash down, replacement Aleis scanners and an upgrade to the electronic pump controller. An order was made for a prefabricated modular building to the south of the current administration building. By June 2022, the project had commenced with tree removal, earthworks and drainage work completed.

The Shire submitted its 2020 Annual Environmental Report to the Department of Water and Environment Regulation in February 2022. A total of **31,662** kilolitres of water was discharged via the licensed irrigation system. Total volume discharge was approximately **30%** higher than the previous four-year average.

The saleyards was non-compliant with licence limits relating to total phosphorus loadings. Further, the spraying program had been largely successful, however, has not completely prevented all emergent weed and grass growth.

After considering a number of proposals to improve the wastewater treatment system over recent years, the Saleyards Advisory Committee approached the University of Western Australia to propose a partnership for student-based research. The Council entered into an agreement to enable a student research project to be undertaken during 2021 to identify and report on improvements to the system. UWA submitted the report on wastewater treatment and reuse options and the Saleyards Advisory Committee is progressing with recommendations.



61,462

head of cattle processed



60+

sales per year



31,662

kilolitres of water discharged via irrigation

OUR SERVICES



A tall, lattice-structured communication tower stands prominently on a hilltop, silhouetted against a bright sunset. The sun is low on the horizon, casting a warm, golden glow across the sky and the landscape. The foreground is filled with dense, dark green trees, while the background shows a vast, hazy valley with rolling hills and scattered buildings under a clear sky.

OUR SERVICES

During 2021-2022 we continued to provide a high level of services and amenities to the community. The following pages provide an overview of some of those services, including ranger services, waste services, community services, and works and services.

RANGER SERVICES



RANGER SERVICES

A day in the life of our rangers could involve rounding up stray livestock, relocating reptiles, inspecting fire breaks or reuniting a lost pet with its grateful owner. Ranger services focus on community safety and compliance with relevant local and state laws, while encouraging residents and visitors to enjoy the country lifestyle our region offers. They take an education first approach and follow up with regulatory action as required.

A proactive approach to bush fire compliance was well received by the community and provides support to Emergency Services. This approach protects lives and reduces fire risk by protecting assets on adjoining properties and provided support to Emergency Services. Ranger services can be contacted 9.00am-4.15pm weekdays by calling the Administration Centre on (08) 9892 1137. The after-hours number for emergencies is 0428 512 356.



COMMUNITY SERVICES



COMMUNITY SERVICES

COMMUNITY PROGRAMS AND DEVELOPMENT

Community strategic planning sessions were held in September and October 2021 to gain input from residents about the future direction of the Council. The Strategic Community Plan was adopted in June 2022.

YOUTH PROGRAMS

The Plantagenet Youth Advisory Group held its first event in June 2021, a Dot Mandala Workshop, which was popular with local children of all ages. We are excited to see more youth-led events in the future.

SKATE WORKSHOPS

Spring Jam Skate Sessions were held in Kendenup and Mount Barker in September 2021, facilitated by Freestyle Now. Autumn sessions with Rolling Youth were held in Kendenup and Mount Barker in April 2022. The workshops attracted 63 participants of various skills levels, ages and abilities.

COPS VERSUS KIDS STREET BASKETBALL

The inaugural Cops vs Kids Street Basketball Tournament was held in December 2021, with cranking music, free pizza and great prizes. Thank you to our project partners: Mount Barker Police, Mount Barker Basketball Association, and Plantagenet Pizza Bar.

ACTIVE RECREATION

10-week walking soccer for seniors and street soccer for youth programs were trialled in March 2022. The program was developed for all levels of ability and fitness, and adjusted to make it social, safe and fun.



VOLUNTEERING

Thank a Volunteer Event

Another outstanding year of volunteerism was celebrated on 17 June at Henderson & Hwang Function Centre in Kendenup, where more than 100 volunteers gathered to enjoy woodfired pizzas, finger food, refreshments and the opportunity to network with fellow volunteers.

SENIORS

2021 Seniors Expo

Together with Empowering Plantagenet Seniors (EPS), we celebrated 2021 Seniors Week with a successful Seniors Expo on 9 November. The expo accommodated more than 20 service providers, such as Hall & Prior Aged Care, Baptists Care, Alzheimer Australia, Plantagenet Medical, Mt Barker Toy Library WA, Anglicare WA, Plantagenet Village Baptist Care Homes, Mount Barker Public Library - WA, Functional Revival and many more.

Plantagenet Active Seniors

In October 2021 the Long Live You Program was replaced with our very own Plantagenet Active Seniors Program, providing outreach exercise classes to community members over the age of 55. The classes are held at community facilities, including the Empowering Plantagenet Seniors Hub and the Plantagenet Village Homes Club House. Classes were well attended and cater for participants of all abilities.

ACCESS AND INCLUSION

Disability Advisory Group

The Disability Advisory Group held two meetings and progressed a very successful recruitment drive in 2021 to attract new members (including those with disability) and industry stakeholder representation. The first meeting in 2022 incorporated a vibrant new member base, increasing meeting frequency from two to three times per year.

Disability Awareness Campaign

The Shire, Green Man Media and four community members with a disability worked hard behind the scenes in 2021 filming the 'Celebrating Ability' awareness documentary. A 10-minute documentary was produced featuring their stories of living with a disability. The documentary showcases their achievements, how they overcome barriers, contribute to community life and achieve their goals. The documentary was launched in March 2022 and followed by a social media campaign, reaching record engagements from the community and industry stakeholders.



SPORTING CLUBS AND COMMUNITY GROUPS

Strategic Planning for Sporting Clubs

We received funding from the Department of Local Government, Sport and Cultural Industries through the Regional Every Club Program in 2021 to provide a two-year strategic planning series for local clubs. Three clubs developed and finalised strategic plans including the Kendenup Tennis Club, the Mount Barker Sporting Shooters and the Mount Barker Rifle Club as part of the first year of the program.

Mountain Biking

A very popular Mountain Bike (MTB) Trails Workshop was held in December 2021, in partnership with Monkey Rock MTB Co. Participants learned how to form, shape and pack down trails, rollers, jumps and berms, and listened to some important messages about sustainability and conservation. The newly formed Mount Barker Mountain Bike Club have named the site 'The Yards' after its history as a saleyards.

KidSport

We continue to provide KidSport, a program that enables eligible families to access up to \$150 per child per year to cover club membership fees, with the aim of increasing participation in sport and supporting the future of local clubs. This year saw a significant increase in the number of successful applicants, with 142 vouchers to the value of \$15,974.75 allocated under the program.

ARTS AND CULTURE

Supporting the Mount Barker Hazara community

In October 2021 we became a Refugee Welcome Zone, which is a commitment to supporting the settlement of refugees and deterring racism and discrimination. We were the fourth regional local government in Western Australia to achieve this status. In November 2021 we became a 'proposer' for members of the Mount Barker Hazara community who are Safe Haven Enterprise Visa (SHEV) holders and have family members wishing to apply for Humanitarian Visas to Australia. We are proud to be the first local government to adopt this status and hope it will assist the settlement and integration of Afghan evacuees who have been displaced and persecuted as a result of political instability in Afghanistan.



WASTE SERVICES



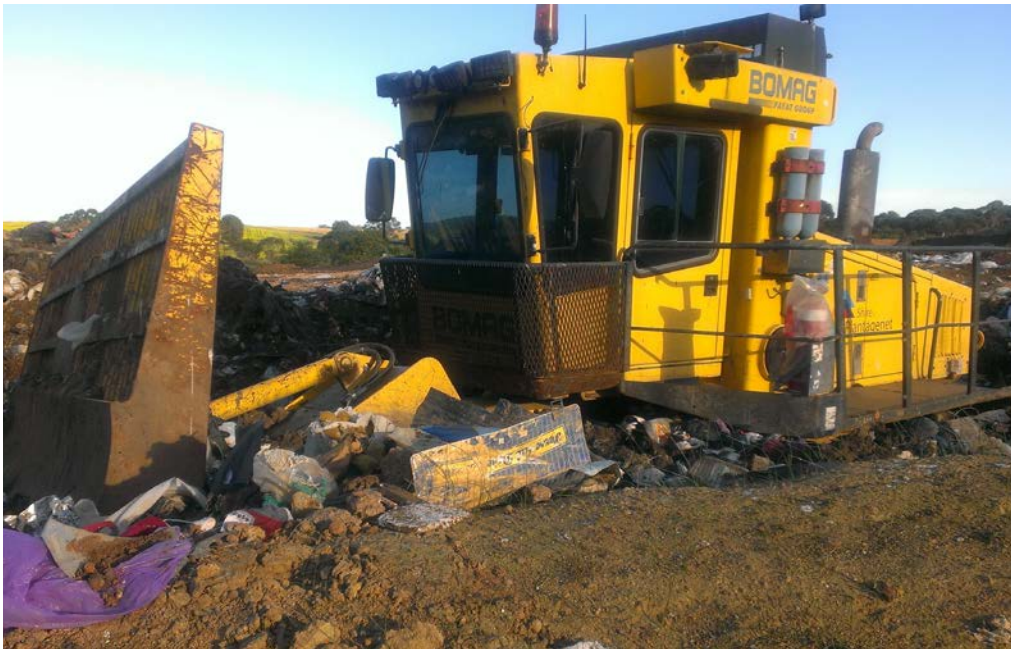
WASTE SERVICES

We manage five waste facilities across Plantagenet.

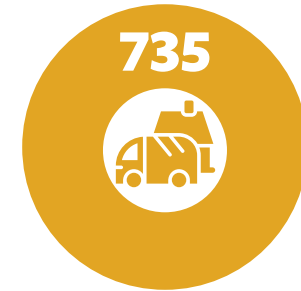
These are the Rocky Gully, Porongurup, Kendenup and Kamballup waste transfer stations and the O'Neill Road Waste Management Facility. O'Neill Road Waste Management Facility is the Shire's main waste site and accepts liquid waste, asbestos, animal carcasses and car bodies.

In 2021-2022, approximately five tonnes of solid waste was accepted at the O'Neill Road Waste Management Facility and **370** tonnes of recyclable material was diverted from landfill.

Our waste contractor Cleanaway collected **251** tonnes of co-mingled recycling and **735** tonnes of waste from weekly household kerbside pick-ups.



370
tonnes of
recyclable
material was
diverted from
landfill



735
tonnes of
household waste
collected



251
tonnes of
co-mingled
recycling



5
tonnes of
solid waste

WORKS AND SERVICES



WORKS AND SERVICES

We maintain 947kms of unsealed roads and 387kms of sealed roads. Works completed in 2021-2022 included the road projects listed below.

ROADS TO RECOVERY (RTR) FEDERAL GOVERNMENT FUNDED		AMOUNT
Pardelup Road*	SLK 0 to 1.58 – full reconstruction	\$289,949
Hassell Avenue, Kendenup	South - new seal	\$86,643
Corbould Street	Entire length of road – new seal	\$18,493
Lloyd Street	Entire length of road – new seal	\$28,643
First Avenue	South – new seal	\$76,519
Oatlands Road	SLK 0.48 to 0.67 – continue asphalt overlay	\$39,110
Scott Road	SLK 0 to 1.46 – new seal	\$90,929

*Pardelup Road received joint funding from RTR and Corrective Services.

REGIONAL ROAD GROUP (RRG)		AMOUNT
Boyup Road	SLK 0 to 9.10 - reseal	\$213,320
Sturdee Road	SLK 6.30 to 10.72 – repair edges, seal	\$137,860
Woogenellup Road	SLK 6.12 to 19.77 – stabilise and reseal	\$273,030

The State Government contribution for RRG funding is on a two thirds one third basis.

COMMODITY ROUTE FUNDING		AMOUNT
Chillinup Road	SLK 7.87 to 17.75 – reseal	\$409,439

Commodity Route road projects were fully funded in 2021-2022.

CORRECTIVE SERVICES (STATE)		AMOUNT
Pardelup Road*	SLK 0 to 1.58 – Full reconstruction	\$84,246

*Pardelup Road received joint funding from RTR and Corrective Services

REGIONAL ROAD SAFETY PROGRAM TRANCHE 3 PROJECT		AMOUNT
Woogenellup Road	Entire length of road	\$1,219,244

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE PROGRAM (LRCIP-2)		AMOUNT
Pennifold Avenue	Entire length of road - reseal	\$26,245
First Avenue	SLK 1.41 to 1.63 – new seal	\$41,101
Fourth Avenue	SLK 0.30 to 0.16 – new seal	\$34,610
Martin Street	SLK 1.26 to 1.38 – asphalt overlay	\$28,570

We funded approximately \$2,079,526 of road projects, including those listed below.

Kwornicup Road	SLK 9.91 to 11.16 – resheet sections	\$42,224
Beattie Road	SLK 1.25 to 2.81 – resheet gravel	\$22,711
Mill Road	SLK 2.91 to 7.71 – resheet gravel	\$23,933
Bonnyup Street	Entire length of road – reseal	\$5,279
Parsons Street	Entire length of road - reseal	\$9,518
Fellows Street	Entire length of road – reseal	\$6,812
Takalarup Road	SLK 2.64 to 14.55 – resheet sections	\$113,561
Fisher Road	SLK 2.25 to 4.10 – resheet gravel	\$60,650
Washpool Road	SLK 0 to 12.25 – resheet sections	\$171,486
Stirling School Road	SLK 0 to 8.72 – gravel resheet	\$121,356
First Avenue	SLK 0 to 0.45 – new seal	\$27,529
Second Avenue	SLK 0.74 to 1.17 – new seal	\$73,876
Hobbs Road	Entire length of road – resheet sections	\$53,039
Narrikup Road	SLK 0 to 3.65 – resheet gravel	\$108,155

REGIONAL ROAD SAFETY PROGRAM TRANCHE 3 PROJECT

This project was carried over to 2022-2023 because of a delay in the installation of audible edge lines due to unsuitable weather conditions.



ROAD MAINTENANCE

As part of our regular road construction and maintenance program, the following tasks were carried out: grading of unsealed roads; grading of shoulders on sealed roads; repair and clearing of drains and culverts; repair and maintenance of road infrastructure; verge spraying, pruning and mulching; replacement and maintenance of traffic and information signs; and emergency works and call outs.

The total expenditure for all aspects of road maintenance was \$1,895,763 for direct costs and \$3,887,886 for extras (depreciation, street lighting etc). \$401,956 was used for storm damage clean up and reinstatement works.

Our road maintenance crews undertake a vast array of duties to keep our roads at a safe and trafficable standard. In 2021-2022 the works crew dealt with 692 maintenance requests, of which the majority were requests for grading and pothole repair.

FOOTPATHS

As part of LRCIP-2 funding, the existing footpath along Memorial Road was extended to the railway crossing.

STORM DAMAGE EVENT

Extreme weather was experienced on Sunday 20 and Monday 21 June 2021. The event was declared AGRN 973 Storms and Associated Flooding Across the Southern Coastal District (20-21 June 2021) by the Department of Fire and Emergency Services (DFES) shortly after.

Works to open up roads, remove debris and reinstate damaged sections where possible were carried out by Shire staff. Claims for the work carried out at this time have been submitted to DFES for approval. In addition, an Essential Public Assets Reconstruction program was submitted to

DFES for approval to enable reinstatement of severely damaged sections of road.

PLANT REPLACEMENT

In accordance with the Council's 12 Year Plant Replacement Program, a number of items were replaced or purchased in 2021-2022. An Isuzu NPR 250/300 crew cab was replaced for an Isuzu NPR 65/45-190 crew cab, the damaged pig trailer was replaced with an Evertrans side tipper, a tow along broom was replaced with a Bonne broom, the Hustler HD Mower was replaced with a Hustler HD Mower, an 800L Flocon unit was purchased to replace the old unit on our patching truck, and a new yellow transfer station bin was purchased. We also received delivery of a new CAT loader ordered in 2021-2022. In addition, three light vehicles were changed over.

PARKS AND GARDENS

Maintenance of the various public parks and gardens, sport and recreation facilities, townsite median strips and road verges takes up approximately 95% of the Parks and Gardens budget which was approximately \$490,788.

As part of LRCIP-2 funding, shade cloths were raised at the new Bonnyup playground in Mount Barker and were replaced at the Sounness Park playground.

As part of capital funding to upgrade the Narrikup playground, a new picnic bench and a gas metal barbecue were installed. The project was carried over to 2022-23 to be completed following further consultation with the Narrikup community.

A new black powder-coated fence was installed at Wilson Park in Mount Barker in November 2021.

WATER STRATEGY

Our Water Strategy, adopted by the Council in February 2020, reported on existing water supplies in the Mount Barker townsite and methods for both catchment and storage improvement. Work done in 2021-2022 towards this strategy included the installation of floating pumps on the Shire dams and the finalisation of the pipelines that interconnect all three on our dams at Frost Park and Lot 81 McDonald Avenue.

A very wet winter in 2021 resulted in both Shire dams on Lot 81 McDonald Avenue filling to capacity with significant holdover coming into the 2022 winter months. This provides our community with approximately two years' worth of irrigation water available for Sounness and Frost Park facilities.

To finalise a Community Water Supply Grant from the Department of Water and Environmental Regulation, a 250,000 litre water tank was installed at our works depot.

CEMETERY SIGNS

New signage highlighting the location of the Mount Barker Cemetery (West) was completed by a local contractor and installed in late June 2022. The Shire provided some financial support to a Kendenup community group who organised for a new sign at the Kendenup Cemetery.

LOCAL ROADS COMMUNITY INFRASTRUCTURE FUNDING (LRCIP)

ALBANY HIGHWAY BEAUTIFICATION

A Council Working Group was formed in 2021 to look at visual methods to draw visitors into the Mount Barker town centre. The project was completed using LRCIP funding (Round 1) from the Department of Infrastructure, Transport, Regional Development and Communications (DITRDC).

Landscaping improvements to highlight sites and direct the eye into the town centre included tree planting, white picket fencing and some garden upgrades.

Liquidambar trees were planted on Albany Highway in front of the Plantagenet District Hall, Apex Park and the War Memorial, with spotted gums planted in a line leading towards the Visitor Centre.

Ornamental pear trees were planted along Lowood Road at the northern entrance into town. Together with Red Flowering Gums, ornamental pears were planted at the Plantagenet District Hall car park. Crepe Myrtles were placed behind the white picket fence at the Harvest Church on Albany Highway.

White picket fences were installed at the War Memorial, All Saints Church, Mitchell House and Seventh Day Adventist Church along Albany Highway.

The garden bed directly in front of the town's old railway station building was tidied to remove tall plants, ensuring the heritage building could be seen. The native garden beds adjacent to Albany Highway were strategically thinned to improve the view of the heritage building and to enable local banksias to be planted.

Forming part of the overall beautification project but at a separate location on Albany Highway, the pull-in bay opposite the caravan park was upgraded in September 2021. The total funding received from DITRDC for the landscaping and sign upgrades on Albany Highway totaled \$300,000.

The following projects were undertaken with LRCIP (Round 2) funds.

FLASHING SPEED SIGNS

Speed Indication Devices or 'flashing speed signs' were purchased at a cost of LRCIP-2 funding at a cost of \$24,249. Four signs were installed at various locations within the Mount Barker townsite. After 12 months it is intended that the signs will be rotated throughout the Shire at locations where speeding has been recorded as an issue.

ALBANY HIGHWAY – INFILL DRAIN

An open drain adjacent to Albany Highway just south of the Visitor Centre was filled. Contractors cleaned out the existing drain, installed subsoil drainage and filled the trench to a level suitable with the existing grassed area. Funding for this project was \$12,835.

OTHER PROJECTS

Other projects managed by Works and Services staff in 2021-2022 included traffic management and in-kind support for the following events: Grapes and Gallops at Frost Park, Porongurup Wine Festival, ANZAC Day and Plantagenet RoadWise Driver Revivers.

PLANTAGENET ROADWISE COMMITTEE

Works and Services staff organise and prepare for biannual Driver Reviver events. The September 2021 event was held at the Tenterden Store in Cranbrook, while the March 2022 event was cancelled due to the increase of COVID-19 within Western Australia.



692

maintenance requests



\$490,788

Parks and gardens



250,000

litre water tank was installed at works depot



**PWAKKENBAK/
MOUNT BARKER HILL
PROJECTS**



PWAKKENBAK/MOUNT BARKER HILL

Following Council endorsement of concept plans for leisure trails and tourism infrastructure at Mount Barker Hill, construction of a new path and boardwalk commenced.

The universal access walking path and raised boardwalk, featuring a sunset/astronomy viewing platform, was completed in early 2021. The all abilities walking trail connects the Rotary Club of Mount Barker lookout to the new boardwalk and viewing platform.

This new attraction provides for walkers and stargazers from the south-western side of the hill. Interpretative and directional signage is being finalised through ongoing collaboration with the Mount Barker Aboriginal Progress Association (APA) and project partners.

This project was funded by the Commonwealth Government's Drought Communities Program.

TOWER HILL MOUNTAIN BIKE TRAIL PROJECT

We have been working closely with Outdoors Great Southern (formerly the Great Southern Centre for Outdoor Recreation Excellence) and the Department of Biodiversity, Conservation and Attractions to progress the Tower Hill Mountain Bike Trail Project, which will develop up to 10-kilometres of single-track downhill mountain bike trails.

This project has been developed in consultation with APA, with local Elders participating in the 2021 Aboriginal Archaeological and Ethnographic Site

Identification Survey for the Tower Hill Trail Network. The 2021 report and survey were commissioned by the Shire, GSCORE and APA. The survey identified significant archaeological features and a range of cultural values associated with the place. The results confirmed the traditional name for the place as Pwakkenbak, a known meeting place, lookout, and corroboree site.

As a result of the report and proposed trails project, in October 2021 two applications were submitted to the Department of Planning, Lands and Heritage (DPLH):

1. Section 18 of the Aboriginal Heritage Act 1972 to DPLH for approval to construct trails at Mount Barker Hill/Pwakkenbak, and
2. Heritage Information Submission – Request for registration of Pwakkenbak/Tower Hill, Mount Barker as a Ceremonial Place, Meeting Place, Lookout, Lizard Trap Stone Artefact. an Aboriginal Site under Section 5(b) of the AHA (Aboriginal heritage site ID 39044).

A follow-up flora survey was conducted in Spring 2021 and a Draft Dieback Management Plan prepared. In response to the clearing permit application (1.29ha), the Department of Water and Environmental Regulation identified offset areas for revegetation.

This project is part of a broader trails development strategy for Plantagenet. Working with other local governments within the Great Southern, marketing and funding opportunities are being identified to develop a range of trails across the region and its promotion as a premier outdoor leisure destination.



GOVERNANCE AND COMPLIANCE



GOVERNANCE AND COMPLIANCE

Governance and compliance are critical elements of the function of local government.

This section details the corporate governance systems in place to ensure we operate transparently and fairly, with some of the compliance areas managed by the Shire during 2021-2022.



12,131
records captured

RECORDS MANAGEMENT

All elected members, staff and contractors are responsible for maintaining complete, accurate and reliable evidence of all business transactions and ensuring all corporate documents are retained within the Shire's official record keeping system in accordance with the State Records Act 2000, Evidence Act 1906, Acts Amendment (Evidence) Act 2000, Freedom of Information Act 1992, Local Government Act 1995 and associated regulations.

Our Record Keeping Plan (RKP) provides for continuous education of all staff and elected members to maintain a stable knowledge and base skills platform for the Electronic Record Management System (ERMS), RKP and State records requirements. To achieve this, we have implemented a number of training and evaluation systems, including formal training and presentations to the Council.

A new induction manual has been created and evaluation of staff is conducted at induction stage for all new staff with follow-up three months later, including ongoing training ensuring any issues are dealt with. Evaluation of this procedure is based on feedback from staff who undergo this process.

Surveys have been conducted to ascertain the effectiveness of the ERMS and understanding by staff of their responsibilities. New processes and procedures have been implemented to ensure safekeeping of all incoming and outgoing records.

Our RKP has been regularly reviewed and amended to reflect updated practices, with the State Records Office (SRO) formally accepting each revised plan. The 2017-2018 RKP is currently being reviewed and amendments will be submitted to the SRO as per the five-year timeframe in 2023.



5,656
outgoing records



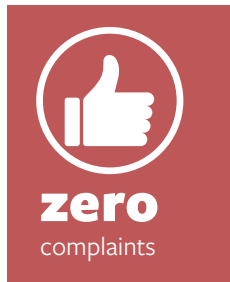
3,033
internal records



3,442
incoming records

REGISTER OF COMPLAINTS

There were no complaints that resulted in action against Councillors under section 5.121 of the Local Government Act 1995.



FREEDOM OF INFORMATION

We aim to make information available promptly and at the least possible cost, and documents will be provided outside of the Freedom of Information (FOI) process wherever possible.

If information is not routinely available, the Freedom of Information Act 1992 provides the right to apply for documents held by the Council, and to ensure the public that personal information in documents is accurate, complete and not misleading.

For further information regarding the FOI process, visit www.plantagenet.wa.gov.au/council/residents-ratepayers/freedom-of-information.aspx

DISABILITY ACCESS AND INCLUSION PLAN

It is a requirement of the Western Australian Disability Services Act that all local governments report annually on the implementation of their Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disabilities have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australian Equal Opportunity Act and the Commonwealth Disability Discrimination Act.

We are committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. Our DAIP provides guidance for the Council and the community to become accessible and inclusive to people with disabilities, their families and carers.

NATIONAL COMPETITION POLICY

Local governments are required to implement the National Competition Policy (NCP) to ensure it opens up service delivery to competition and that local laws and Council policies do not unduly restrict competition. The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government.

Each local government must report its progress in

achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform.

Competitive Neutrality

We have not acquired any entities in 2021-2022 that have required competitive neutrality testing.

Legislation review

No local laws were under review in 2021-2022.

Structural Reform

We did not undertake any formal structural reform during 2021-2022, although we continued to work with our partners in the Southern Link Voluntary Regional Organisation of Councils and Lower Great Southern Alliance to progress a number of initiatives.

SCHEME AMENDMENTS

Local Planning Scheme No. 5 was gazetted on 17 February 2021. There have been no amendments to the scheme during this reporting period, although we will be preparing an Omnibus Amendment to address minor anomalies in the new scheme and to bring it up-to-date with contemporary planning guidelines and State policies.

POLICY REVIEWS

The various policies including those adopted under the former Town Planning Scheme No. 3 are being progressively reviewed to accord with the new planning scheme, current planning regulations, definitions and community expectations.

DEVELOPMENT AND SUBDIVISION APPLICATIONS

During 2021-2022, 58 development approvals were issued, which was a slight increase from the 55 in the previous year.

Seventeen subdivision applications were considered and recommendations provided to the Western Australian Planning Commission, the government agency that determines subdivisions. This was an increase from 5 received last year.

BUILDING SERVICES

A total of 138 building permits were issued, which was an increase from the 132 permits processed last year.

Approvals include 29 houses (down from 44 last year), five carports, 15 patios/verandas, 57 sheds and garages, water tanks, swimming pools, and extensions/additions.

ENVIRONMENTAL HEALTH

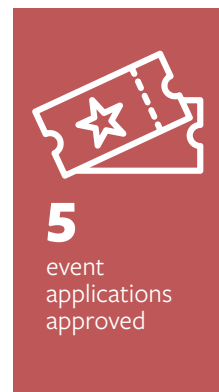
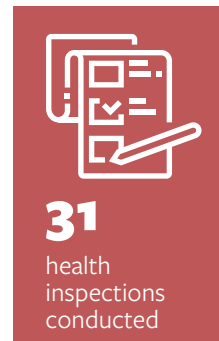
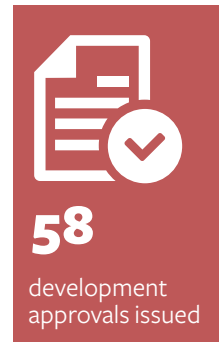
The Environmental Health Officer is responsible for managing public environmental health risks in the areas of food safety, development control, regulating offensive trades, wastewater management, disease and pollution control, public building health and safety, community living and complaint investigation. Where acceptable standards are not met or maintained, the Environmental Health Officer undertakes an enforcement role.

In 2021-22 we had 77 registered food businesses, which was an increase from the 63 businesses from previous year.

Thirty-one health inspections were conducted on food businesses, including routine inspections, follow-up reinspection's and assessments for new premises and renovations. To assist our local food businesses to provide a safe and suitable food service to our community, we continue to provide a free Food Safe Online program accessible on our website.

Fifty-six drinking water samples, which are tested for microbiological levels, were collected from 10 food businesses which are not on scheme water as part of the regular water monitoring program. Monthly water samples were collected from the Mount Barker Memorial Swimming Pool between October and March and tested for water quality safety.

Thirty-six applications for on-site effluent disposal systems were assessed and approved for buildings that cannot connect to the deep sewer network.



2022-2023
.....
BUDGET INITIATIVES
.....



2022-2023 BUDGET INITIATIVES

The 2022-2023 budget comprises expenditure of \$27 million including operating expenditure of \$19.4 million and capital expenditure of \$7.6 million.

Key projects include the commencement of a youth precinct at Wilson Park, subject to a consultation phase, and the extension of the dam at Frost Park under the Community Water Supply Program.

The budget maintains a focus on road renewal, as well as developing new assets. Capital roadworks (new projects) totalling over \$3 million are proposed, with over \$1.48 million – or 49% - directly funded from State and Federal sources. There will be a focus on improving roads that continue to experience flood damage, with a view to mitigating future issues.

Proposed plant purchases include the replacement of the CAT 12M grader, Isuzu NPR 250/300 crew cab, Isuzu NPR 300 tipper and Evertrans side tipper, turf vertimower and five passenger vehicles.

We received substantial grant funding from the

Commonwealth Government over the last two years, under the Local Roads and Community Infrastructure Programs. In 2022-2023, phase three of that program totalling \$1.2 million will be spent on reconstructing a portion of Lowood Road and Mead Street in Mount Barker, improving Woodlands Road, substantial footpath improvements, further development of the O'Neill Road trail, lighting public open spaces, and preliminary works at the swimming pool for its next phase of redevelopment.

The Council will return almost \$80,000 to the community through its Community Grants Program and place \$30,000 into a new reserve fund for improvements that community groups may plan to undertake with the Council's endorsement.

The 2022-2023 budget is a public document published on our website.



\$30,000

new community
reserve fund



\$3,000,000

proposed roadworks



49%

funds from State &
Federal sources



\$80,000

Community Grants
Program



**2021-2022
FINANCIAL
REPORT**

SHIRE OF PLANTAGENET
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	51

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

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

Principal place of business:
22-24 Lowood Road, Mount Barker, 6324
Postal Address P.O.Box 48, Mount Barker, 6324

SHIRE OF PLANTAGENET
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Plantagenet for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Plantagenet at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 20TH day of APRIL 2023



Acting Chief Executive Officer

Gary Clark
Name of Acting Chief Executive Officer

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Revenue			
Rates	7,085,709	7,009,522	6,805,420
Operating grants, subsidies and contributions	4,040,029	1,836,994	3,350,126
Fees and charges	2,247,418	2,331,505	2,523,004
Interest earnings	79,154	75,485	81,763
Other revenue	584,958	910,277	513,488
	14,037,268	12,163,783	13,273,801
Expenses			
Employee costs	(5,446,055)	(5,511,826)	(5,171,897)
Materials and contracts	(3,454,644)	(4,119,714)	(3,666,661)
Utility charges	(375,987)	(306,711)	(376,894)
Depreciation	(5,512,409)	(5,405,106)	(5,285,490)
Finance costs	(78,553)	(78,470)	(90,016)
Insurance	(307,810)	(264,990)	(288,345)
Other expenditure	(388,887)	(372,709)	(302,715)
	(15,564,345)	(16,059,526)	(15,182,018)
	(1,527,077)	(3,895,743)	(1,908,217)
Non-operating grants, subsidies and contributions	4,445,429	3,293,969	2,621,406
Profit on asset disposals	81,386	46,300	27,494
Loss on asset disposals	(5,584)	(49,713)	(23,305)
	4,521,231	3,290,556	2,625,595
Net result for the period	2,994,154	(605,187)	717,378
Other comprehensive income for the period			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	19,605,209	0	0
	19,605,209	0	0
Total other comprehensive income for the period	22,599,363	(605,187)	717,378

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

**SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,233,384	7,159,521
Trade and other receivables	5	673,740	764,537
Other financial assets	4(a)	73,137	63,630
Inventories	6	64,259	56,002
Other assets	7	1,704	5,502
TOTAL CURRENT ASSETS		9,046,224	8,049,192
NON-CURRENT ASSETS			
Trade and other receivables	5	139,088	119,517
Other financial assets	4(b)	481,825	476,733
Property, plant and equipment	8	52,299,378	38,029,779
Infrastructure	9	193,974,143	186,594,870
Right-of-use assets	11(a)	62,798	15,617
Intangible assets	12	306,891	270,881
TOTAL NON-CURRENT ASSETS		247,264,123	225,507,397
TOTAL ASSETS		256,310,347	233,556,589
CURRENT LIABILITIES			
Trade and other payables	13	535,059	536,847
Other liabilities	14	807,397	1,014,017
Lease liabilities	11(b)	22,258	9,490
Borrowings	15	422,294	356,919
Employee related provisions	16	1,032,221	912,710
TOTAL CURRENT LIABILITIES		2,819,229	2,829,983
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	36,806	6,434
Borrowings	15	1,647,974	1,500,168
Employee related provisions	16	93,272	106,301
TOTAL NON-CURRENT LIABILITIES		1,778,052	1,612,903
TOTAL LIABILITIES		4,597,281	4,442,886
NET ASSETS		251,713,066	229,113,703
EQUITY			
Retained surplus		64,924,170	62,171,484
Reserve accounts	28	4,048,845	3,807,377
Revaluation surplus	17	182,740,051	163,134,842
TOTAL EQUITY		251,713,066	229,113,703

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

**SHIRE OF PLANTAGENET
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2020		61,665,218	3,596,265	163,134,842	228,396,325
Comprehensive income for the period					
Net result for the period		717,378	0	0	717,378
Total comprehensive income for the period		717,378	0	0	717,378
Transfers from reserves	28	1,526,658	(1,526,658)	0	0
Transfers to reserves	28	(1,737,770)	1,737,770	0	0
Balance as at 30 June 2021		62,171,484	3,807,377	163,134,842	229,113,703
Comprehensive income for the period					
Net result for the period		2,994,154	0	0	2,994,154
Other comprehensive income for the period	17	0	0	19,605,209	19,605,209
Total comprehensive income for the period		2,994,154	0	19,605,209	22,599,363
Transfers from reserves	28	1,495,610	(1,495,610)	0	0
Transfers to reserves	28	(1,737,078)	1,737,078	0	0
Balance as at 30 June 2022		64,924,170	4,048,845	182,740,051	251,713,066

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

**SHIRE OF PLANTAGENET
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,068,876	7,009,522	6,895,511
Operating grants, subsidies and contributions		4,111,222	1,836,994	3,984,050
Fees and charges		2,251,081	2,331,505	2,482,781
Interest received		79,154	75,485	81,029
Goods and services tax received		385,480	0	318,725
Other revenue		584,958	910,277	513,488
		14,480,771	12,163,783	14,275,584
Payments				
Employee costs		(5,312,479)	(5,511,826)	(5,200,329)
Materials and contracts		(3,486,549)	(4,119,714)	(3,984,757)
Utility charges		(375,987)	(306,711)	(377,455)
Finance costs		(78,553)	(78,470)	(90,616)
Insurance paid		(307,810)	(264,990)	(288,345)
Goods and services tax paid		(376,593)	0	(270,125)
Other expenditure		(388,887)	(372,709)	(302,715)
		(10,326,858)	(10,654,420)	(10,514,342)
		4,153,913	1,509,363	3,761,242
Net cash provided by (used in) operating activities	18(b)			
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(70,000)	(63,630)	(70,000)
Payments for purchase of property, plant & equipment	8(a)	(2,494,262)	(3,571,011)	(1,358,833)
Payments for construction of infrastructure		(5,227,244)	(5,392,143)	(3,619,036)
Payments for intangible assets	12	(54,678)	0	(270,881)
Non-operating grants, subsidies and contributions		4,241,689	2,220,865	3,470,150
Proceeds from financial assets at amortised cost - self supporting loans		63,630	127,260	51,291
Proceeds from financial assets at fair values through profit and loss		(8,229)	0	0
Proceeds from sale of property, plant & equipment	10(c)	276,879	325,000	173,089
Proceeds from sale of infrastructure		0	0	3,773
		(3,272,215)	(6,353,659)	(1,620,447)
Net cash provided by (used in) investing activities				
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(356,819)	(404,634)	(331,405)
Payments for principal portion of lease liabilities	27(d)	(21,016)	(23,024)	(17,687)
Proceeds from new borrowings	27(a)	570,000	1,244,000	70,000
		192,165	816,342	(279,092)
Net cash provided by (used in) financing activities				
		1,073,863	(4,027,954)	1,861,703
Cash at beginning of year		7,159,521	7,226,802	5,297,818
Cash and cash equivalents at the end of the year	18(a)	8,233,384	3,198,848	7,159,521

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

**SHIRE OF PLANTAGENET
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	26(b)	2,627,321	2,351,376	2,310,661
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Operating grants, subsidies and contributions		4,040,029	1,836,994	3,350,126
Fees and charges		2,247,418	2,331,505	2,523,004
Interest earnings		79,154	75,485	81,763
Other revenue		584,958	910,277	513,488
Profit on asset disposals	10(c)	81,386	46,300	27,494
		7,032,945	5,200,561	6,495,875
Expenditure from operating activities				
Employee costs		(5,446,055)	(5,511,826)	(5,171,897)
Materials and contracts		(3,454,644)	(4,119,714)	(3,666,661)
Utility charges		(375,987)	(306,711)	(376,894)
Depreciation		(5,512,409)	(5,405,106)	(5,285,490)
Finance costs		(78,553)	(78,470)	(90,016)
Insurance		(307,810)	(264,990)	(288,345)
Other expenditure		(388,887)	(372,709)	(302,715)
Loss on asset disposals	10(c)	(5,584)	(49,713)	(23,305)
		(15,569,929)	(16,109,239)	(15,205,323)
Non-cash amounts excluded from operating activities	26(a)	5,515,291	5,408,519	5,180,083
Amount attributable to operating activities		(3,021,693)	(5,500,159)	(3,529,365)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		4,445,429	3,293,969	2,621,406
Proceeds from disposal of assets	10(c)	276,879	325,000	173,089
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	63,630	127,260	51,291
Payments for financial assets at amortised cost - self supporting loans		(70,000)	(63,630)	(70,000)
Purchase of property, plant and equipment	8(a)	(2,494,262)	(3,571,011)	(1,358,833)
Purchase and construction of infrastructure	9(a)	(5,227,244)	(5,392,143)	(3,619,036)
Payments for intangible assets	12	(54,678)	0	(270,881)
		(3,060,246)	(5,280,555)	(2,472,964)
Amount attributable to investing activities		(3,060,246)	(5,280,555)	(2,472,964)
FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(356,819)	(404,634)	(331,405)
Proceeds from borrowings	27(a)	570,000	1,244,000	70,000
Payments for principal portion of lease liabilities	27(d)	(21,016)	(23,024)	(17,687)
Transfers to reserves (restricted assets)	28	(1,737,078)	(1,595,780)	(1,737,770)
Transfers from reserves (restricted assets)	28	1,495,610	2,199,254	1,526,658
Amount attributable to financing activities		(49,303)	1,419,816	(490,204)
Surplus/(deficit) before imposition of general rates		(3,503,921)	(7,009,522)	(4,181,872)
Total amount raised from general rates	25(a)	7,085,709	7,009,522	6,805,420
Surplus/(deficit) after imposition of general rates	26(b)	3,581,788	0	2,623,548

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

SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2022
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	13
Note 5	Trade and Other Receivables	14
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	23
Note 12	Intangible Assets	24
Note 13	Trade and Other Payables	25
Note 14	Other Liabilities	26
Note 15	Borrowings	27
Note 16	Employee Related Provisions	28
Note 17	Revaluation Surplus	29
Note 18	Notes to the Statement of Cash Flows	30
Note 19	Contingent Liabilities	31
Note 20	Capital Commitments	31
Note 21	Related Party Transactions	32
Note 22	Financial Risk Management	35
Note 23	Other Significant Accounting Policies	39
Note 24	Function and Activity	40
Information required by legislation		
Note 25	Rating Information	43
Note 26	Rate Setting Statement Information	46
Note 27	Borrowing and Lease Liabilities	47
Note 28	Reserve accounts	49
Note 29	Trust Funds	50

SHIRE OF PLANTAGENET NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Judgements and estimates

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

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

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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
Operating grants, subsidies and contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance via voucher or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Recreation centre and pool	Single point in time	Payment in full in advance	None	Output method based on goods sold

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

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers		Statutory Requirements	Other	Total
	\$	grant/contributions			
Rates	0	0	7,085,709	0	7,085,709
Operating grants, subsidies and contributions	108,470	0	0	3,931,560	4,040,029
Fees and charges	133,551	0	906,210	1,207,658	2,247,418
Interest earnings	0	0	50,783	0	50,783
Other revenue	224,113	0	64,088	296,756	584,958
Non-operating grants, subsidies and contributions	0	4,445,429	0	0	4,445,429
Total	466,134	4,445,429	8,106,790	5,435,973	18,454,326

For the year ended 30 June 2021

Nature or type	Contracts with customers		Statutory Requirements	Other	Total
	\$	grant/contributions			
Rates	0	0	6,805,420	0	6,805,420
Operating grants, subsidies and contributions	183,438	0	0	3,166,688	3,350,126
Fees and charges	2,351,664	0	171,340	0	2,523,004
Interest earnings	0	0	51,494	0	51,494
Other revenue	134,857	0	105,721	272,910	513,488
Non-operating grants, subsidies and contributions	0	2,621,406	0	0	2,621,406
Total	2,669,959	2,621,406	7,133,975	3,439,598	15,864,938

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES (Continued)

	2022 Actual	2022 Budget	2021 Actual
Interest earnings			
Financial assets at amortised cost - self supporting loans	8,065	6,485	9,994
Interest on reserve funds	11,255	15,000	14,090
Rates instalment and penalty interest (refer Note 25(c))	50,783	45,000	51,494
Other interest earnings	9,052	9,000	6,185
	<u>79,154</u>	<u>75,485</u>	<u>81,763</u>
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	36,000	7,000	21,035
- Other services	2,800	5,000	5,910
	<u>38,800</u>	<u>12,000</u>	<u>26,945</u>
Finance costs			
Borrowings	77,786	77,614	89,524
Lease liabilities	767	856	492
	<u>78,553</u>	<u>78,470</u>	<u>90,016</u>
Other expenditure			
Sundry expenses	388,887	372,709	302,715
	<u>388,887</u>	<u>372,709</u>	<u>302,715</u>

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
	1,216,128	1,250,029
	7,017,256	5,909,492
18(a)	<u>8,233,384</u>	<u>7,159,521</u>
18(a)	4,114,539	3,352,144
	<u>4,118,845</u>	<u>3,807,377</u>
	<u>8,233,384</u>	<u>7,159,521</u>

Cash at bank and on hand

Term deposits

Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents

- Restricted cash and cash equivalents

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

Details of restrictions on financial assets can be found at Note 18.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

4. OTHER FINANCIAL ASSETS

	2022 \$	2021 \$
(a) Current assets		
Financial assets at amortised cost	73,137	63,630
	<u>73,137</u>	<u>63,630</u>
Other financial assets at amortised cost		
Self supporting loans receivable	73,137	63,630
	<u>73,137</u>	<u>63,630</u>
26(b)		
Held as		
- Unrestricted other financial assets at amortised cost	73,137	63,630
	<u>73,137</u>	<u>63,630</u>
(b) Non-current assets		
Financial assets at amortised cost	379,878	383,015
Financial assets at fair value through profit and loss	101,947	93,718
	<u>481,825</u>	<u>476,733</u>
Financial assets at amortised cost		
Self supporting loans receivable	379,878	383,015
Term deposits	(0)	0
	<u>379,878</u>	<u>383,015</u>
Financial assets at fair value through profit and loss		
Units in Local Government House Trust shareholding of 8,320 shares) Mount Barker Co-op Shares	97,255	89,026
	<u>4,692</u>	<u>4,692</u>
	<u>101,947</u>	<u>93,718</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27 as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates.

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and 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 not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 22.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

	2022 \$	2021 \$
Current		
Rates receivable	336,785	340,959
Trade and other receivables	269,042	131,673
GST receivable	0	8,887
Receivables for employee related provisions	71,576	0
Allowance for credit losses of trade and other receivables	(3,663)	0
Storm damage reimbursement receivable	0	283,018
	<u>673,740</u>	<u>764,537</u>
Non-current		
Pensioner's rates and ESL deferred	139,088	119,517
	<u>139,088</u>	<u>119,517</u>

Note

16
22(b)

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

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 value is considered immaterial.

6. INVENTORIES

Current

Fuel and materials

	2022 \$	2021 \$
	64,259	56,002
	<u>64,259</u>	<u>56,002</u>

Note

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

	56,002	89,514
	283,523	(249,424)
	(275,266)	215,912
	<u>64,259</u>	<u>56,002</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

	2022	2021
Other assets - current	\$	\$
Accrued income	1,704	5,502
	1,704	5,502

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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.

Note	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Buildings - specialised (WIP)	Buildings - non-specialised (WIP)	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	4,428,625	2,550,946	24,851,249	31,830,820	710,918	5,552,326	0	0	38,094,064
Additions	0	28,693	502,111	530,804	5,658	432,225	390,146	0	1,358,833
Disposals	0	0	0	0	0	(169,460)	0	0	(169,460)
Depreciation	10(a) 0	(67,930)	(604,483)	(672,413)	(34,320)	(546,925)	0	0	(1,253,658)
Balance at 30 June 2021	4,428,625	2,511,709	24,748,877	31,689,211	682,256	5,268,166	390,146	0	38,029,779
Comprises:									
Gross balance amount at 30 June 2021	4,428,625	2,901,985	27,772,838	35,103,448	769,611	6,278,523	390,146	0	42,541,728
Accumulated depreciation at 30 June 2021	0	(390,276)	(3,023,961)	(3,414,237)	(87,355)	(1,010,357)	0	0	(4,511,949)
Balance at 30 June 2021	4,428,625	2,511,709	24,748,877	31,689,211	682,256	5,268,166	390,146	0	38,029,779
Additions	0	152,590	1,289,502	1,442,092	19,906	969,765	0	62,499	2,494,262
Disposals	0	0	0	0	0	(201,077)	0	0	(201,077)
Revaluation increments / (decrements) transferred to revaluation surplus	290,375	1,648,187	11,284,640	13,223,202	0	0	0	0	13,223,202
Depreciation	10(a) 0	(73,475)	(644,212)	(717,687)	(55,312)	(547,634)	0	0	(1,320,633)
Transfers	0	4,289	390,146	394,435	69,556	0	(390,146)	0	73,845
Balance at 30 June 2022	4,719,000	4,243,300	37,068,953	46,031,253	716,406	5,489,220	0	62,499	52,299,378
Comprises:									
Gross balance amount at 30 June 2022	4,719,000	4,243,300	37,068,953	46,031,253	962,908	6,932,756	0	62,499	53,989,416
Accumulated depreciation at 30 June 2022	0	0	0	0	(246,502)	(1,443,536)	0	0	(1,690,038)
Balance at 30 June 2022	4,719,000	4,243,300	37,068,953	46,031,253	716,406	5,489,220	0	62,499	52,299,378

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

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 valuers	June 2022	Price per hectare / market borrowing rate
Buildings - non-specialised	2/3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per square metre / market borrowing rate

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.

(ii) Cost

Furniture and equipment	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2019	Construction costs and current condition, residual values and remaining useful life assessments inputs
- Independent Valuation 2019	2/3	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2019	Market price per item
- Management Valuation 2019	3	Cost approach using depreciated replacement cost	Management Valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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.

Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - other infrastructure	Infrastructure - other (WIP)	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	156,556,840	1,948,332	11,231,687	4,915,165	12,341,228	0	186,993,252
Additions*	2,994,671	64,186	149,105	239,153	168,471	3,450	3,619,036
(Disposals)	0	0	0	0	(3,213)	0	(3,213)
Revaluation increments / (decrements) transferred to revaluation surplus							0
Revaluation (loss) / reversals transferred to profit or loss							0
Impairment (losses) / reversals							0
Depreciation	10(a) (3,253,148)	(97,563)	(157,766)	(263,227)	(242,501)	0	(4,014,205)
Transfers							0
Balance at 30 June 2021	156,298,363	1,914,955	11,223,026	4,891,091	12,263,985	3,450	186,594,870
Comprises:							
Gross balance at 30 June 2021	199,935,075	3,200,100	16,258,719	10,815,843	23,968,445	3,450	254,181,632
Accumulated depreciation at 30 June 2021	(43,636,712)	(1,285,145)	(5,035,693)	(5,924,752)	(11,704,460)	0	(67,586,762)
Accumulated impairment loss at 30 June 2021	0	0	0	0	0	0	0
Balance at 30 June 2021	156,298,363	1,914,955	11,223,026	4,891,091	12,263,985	3,450	186,594,870
Change in accounting policy	0	0	0	0	0	0	0
Restated balance at 1 July 2021	156,298,363	1,914,955	11,223,026	4,891,091	12,263,985	3,450	186,594,870
Additions*	4,106,855	169,405	24,461	67,639	858,884	0	5,227,244
(Disposals)	0	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	2,224,112	4,157,895	0	6,382,007
Revaluation (loss) / reversals transferred to profit or loss							0
Impairment (losses) / reversals							0
Depreciation	10(a) (3,253,133)	(99,072)	(157,664)	(337,739)	(308,525)	0	(4,156,133)
Transfers	0	0	0	(52,692)	(17,703)	(3,450)	(73,845)
Balance at 30 June 2022	157,152,085	1,985,288	11,089,823	6,792,411	16,954,536	0	193,974,143
Comprises:							
Gross balance at 30 June 2022	204,041,930	3,369,505	16,283,180	6,889,583	17,102,006	0	247,686,204
Accumulated depreciation at 30 June 2022	(46,889,845)	(1,384,217)	(5,193,357)	(97,172)	(147,470)	0	(53,712,061)
Accumulated impairment loss at 30 June 2022							0
Balance at 30 June 2022	157,152,085	1,985,288	11,089,823	6,792,411	16,954,536	0	193,974,143

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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 depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks & ovals	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other infrastructure	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	73,475	67,930	67,930
Buildings - specialised	8(a)	644,212	641,624	604,483
Furniture and equipment	8(a)	55,312	40,118	34,320
Plant and equipment	8(a)	547,634	558,218	546,925
Infrastructure - roads	9(a)	3,253,133	3,184,565	3,253,148
Infrastructure - footpaths	9(a)	99,072	114,910	97,563
Infrastructure - drainage	9(a)	157,664	187,003	157,766
Infrastructure - parks & ovals	9(a)	337,739	222,283	263,227
Infrastructure - other infrastructure	9(a)	308,525	379,091	242,501
Right-of-use assets - furniture and equipment	11(a)	9,359	0	17,627
Right-of-use assets - plant and equipment	11(a)	7,616	9,363	0
		5,493,741	5,405,105	5,285,490
Amortisation				
Intangible assets - intangible assets - computer software	12	18,668	0	0
		18,668	0	0
		5,512,409	5,405,105	5,285,490

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 - non-specialised	25 to 50 years
Buildings - specialised	25 to 50 years
Furniture and equipment	5 to 25 years
Plant and equipment	5 to 25 years
Infrastructure - roads	
Sealed roads and streets	
formation	Not depreciated
pavement	40 to 70 years
Seal	12 to 35 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
- formation	not depreciated
- pavement	20 to 100 years
Pathways	30 to 40 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 to 100 years
Infrastructure - parks and ovals	15 to 60 years
Infrastructure - other infrastructure	10 to 100 Years
Right of use - plant and equipment	Based on the remaining lease

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2022 \$	2021 \$
Buildings - specialised	0	8,800
Plant and equipment	1,590	0
Infrastructure - parks & ovals	0	17,000
Infrastructure - other infrastructure	0	52,000
	1,590	77,800

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(c) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	201,077	276,879	81,386	(5,584)	328,413	325,000	46,300	(49,713)	169,460	173,089	26,934	(23,305)
Infrastructure - other infrastructure	0	0	0	0	0	0	0	0	3,213	3,773	560	0
	201,077	276,879	81,386	(5,584)	328,413	325,000	46,300	(49,713)	172,673	176,862	27,494	(23,305)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Law, order, public safety				
LV51 - Isuzu D-Max Crew Cab 4X4	13,490	29,078	15,588	0
Isuzu 2.4 Fss550 Fire Truck	32,578	37,273	4,695	0
Transport				
LV28 - Holden Rg Colorado 4X4 Crew Cab	21,420	27,033	5,612	0
LV16 - Holden Rg Colorado 4X4	21,420	26,851	5,430	0
LV52 - Holden Rg Colorado 4X4 Crew Cab	23,325	24,305	980	0
PL12 - Caterpillar 924G Loader	42,147	65,929	23,783	0
TC15 - Hustler Fastrak Sdx48 Mower	12,887	7,304	0	(5,584)
LV47 - Mitsubishi Triton 2Wd 2.5L	3,854	18,757	14,903	0
LV43 - Vehicle - Holden Colorado Single Cab	28,086	36,777	8,691	0
BR2 - Sewell Road Broom	1,525	1,573	48	0
Economic services				
TC13 - Kubota T2380 Ride On Mower	344	2,000	1,657	0
	201,077	276,879	81,386	(5,584)

SHIRE OF PLANTAGENET NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

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

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

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. 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.

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

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

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. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. LEASES

(a) Right-of-Use Assets

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

	Right-of-use assets - furniture and equipment	Right-of-use assets - plant and equipment	Right-of-use assets Total
Balance at 1 July 2020	33,244	0	33,244
Depreciation	(17,627)	0	(17,627)
Balance at 30 June 2021	15,617	0	15,617
Additions	0	64,156	64,156
Depreciation	(9,359)	(7,616)	(16,975)
Balance at 30 June 2022	6,258	56,540	62,798

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

Depreciation on right-of-use assets
Interest expense on lease liabilities
Low-value asset lease payments recognised as expense

Total amount recognised in the statement of comprehensive income

	2022 Actual \$	2021 Actual \$
	(16,975)	(17,627)
	(767)	(492)
	(21,015)	(18,179)
	(38,757)	(36,298)
	(21,782)	(18,179)
	22,258	9,490
	36,806	0
	59,064	9,490

Total cash outflow from leases

(b) Lease Liabilities

Current

Non-current

27(d)

Secured liabilities and assets pledged as security

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

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

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

The Shire leases houses to staff with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

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

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.

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included 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 amortised over the useful life of the underlying asset.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

12. INTANGIBLE ASSETS

	2022 Actual	2021 Actual
Note	\$	\$
Intangible assets		
Non-current		
Intangible assets - computer software	325,559	270,881
Less: Accumulated amortisation	(18,668)	0
	306,891	270,881
Movements in balances of intangible assets during the financial year are shown as follows:		
Balance at 1 July	270,881	0
Recognition of intangible assets - computer software	54,678	270,881
Amortisation of intangible assets - computer software	(18,668)	0
Balance at 30 June	306,891	270,881
TOTAL INTANGIBLE ASSETS	306,891	270,881

SIGNIFICANT ACCOUNTING POLICIES

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software.
- it can be demonstrated how the software will generate probable future economic benefits;

Computer software (continued)

- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
 - the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

13. TRADE AND OTHER PAYABLES

	2022 \$	2021 \$
Current		
Sundry creditors	101,682	205,172
Prepaid rates	134,842	136,278
Accrued payroll liabilities	145,675	118,581
Bonds and deposits held	77,403	61,530
Other creditors	70,000	11,438
Accrued interest on debentures	5,457	3,848
	535,059	536,847

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the 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 revenue for the prepaid rates that have not been refunded.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

14. OTHER LIABILITIES

Current
Contract liabilities
Capital grant/contributions liabilities

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

	2022 \$	2021 \$
	14,522	17,402
	792,875	996,615
	807,397	1,014,017
	17,402	34,529
	14,522	69,696
	(17,402)	(86,823)
	14,522	17,402

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

Reconciliation of changes in capital grant/contribution liabilities

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

	996,615	147,871
	792,875	933,809
	(996,615)	(85,065)
	792,875	996,615

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	792,875	996,615
	792,875	996,615

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

15. BORROWINGS

	Note	2022		2021		
		Current	Non-current	Current	Non-current	Total
Secured		\$	\$	\$	\$	
Debentures		422,294	1,647,974	1,500,168		1,857,087
Total secured borrowings	27(a)	422,294	1,647,974	1,500,168		1,857,087

Secured liabilities and assets pledged as security

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

The Shire of Plantagenet has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT 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 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22.

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022 \$	2021 \$
Current provisions		
Employee benefit provisions	539,096	510,829
Annual Leave	493,125	401,881
Long Service Leave	1,032,221	912,710
Non-current provisions		
Long Service Leave	93,272	106,301
	93,272	106,301
	1,125,493	1,019,011

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:

	2022 \$	2021 \$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	622,292	314,759
More than 12 months from reporting date	503,201	704,252
	1,125,493	1,019,011
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	(71,576)	(88,824)
	5	

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,573,352	290,375	0	290,375	3,863,727	3,573,352	3,573,352
Revaluation surplus - Buildings - non-specialised	2,490,293	1,648,187	0	1,648,187	4,138,480	2,490,293	2,490,293
Revaluation surplus - Buildings - specialised	25,456,575	11,284,640	0	11,284,640	36,741,215	25,456,575	25,456,575
Revaluation surplus - Furniture and equipment	225,563	0	0	0	225,563	225,563	225,563
Revaluation surplus - Plant and equipment	1,365,650	0	0	0	1,365,650	1,365,650	1,365,650
Revaluation surplus - Infrastructure - roads	117,743,731	0	0	0	117,743,731	117,743,731	117,743,731
Revaluation surplus - Infrastructure - footpaths	1,161,153	0	0	0	1,161,153	1,161,153	1,161,153
Revaluation surplus - Infrastructure - drainage	9,713,963	0	0	0	9,713,963	9,713,963	9,713,963
Revaluation surplus - Infrastructure - parks & ovals	785,261	2,224,112	0	2,224,112	3,009,373	785,261	785,261
Revaluation surplus - Infrastructure - other infrastructure	619,301	4,157,895	0	4,157,895	4,777,196	619,301	619,301
	163,134,842	19,605,209	0	19,605,209	182,740,051	163,134,842	163,134,842

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	8,233,384	3,198,848	7,159,521
Restrictions 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	4,118,845	3,273,905	3,807,377
	4,118,845	3,273,905	3,807,377
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	4,048,845	3,203,905	3,807,377
Unspent loans	70,000	70,000	0
Total restricted financial assets	4,118,845	3,273,905	3,807,377

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

Net result	2,994,154	(605,187)	717,378
Non-cash items:			
Depreciation/amortisation			
(Profit)/loss on sale of asset	5,512,409	5,405,105	5,285,490
Changes in assets and liabilities:	(75,802)	3,413	(4,189)
(Increase)/decrease in trade and other receivables	71,226	0	753,578
(Increase)/decrease in other assets	3,798	0	3,194
(Increase)/decrease in inventories	(8,257)	0	33,512
Increase/(decrease) in trade and other payables	(1,788)	0	0
Increase/(decrease) in employee related provisions	106,482	0	(304,790)
Increase/(decrease) in other provisions	0	0	(84,398)
Increase/(decrease) in other liabilities	(206,620)	(1,073,104)	0
Increase/(decrease) in service concession liabilities	0	0	831,617
Non-operating grants, subsidies and contributions	(4,241,689)	(2,220,865)	(3,470,150)
Net cash provided by/(used in) operating activities	4,153,913	1,509,362	3,761,242

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(7,607)	(2,139)
Total amount of credit unused	512,393	517,861

Loan facilities

Loan facilities - current	422,294	356,919
Loan facilities - non-current	1,647,974	1,500,168
Total facilities in use at balance date	2,070,268	1,857,087

Unused loan facilities at balance date

	70,000	1,500,000
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SHIRE OF PLANTAGENET NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

19. CONTINGENT LIABILITIES

O'Neill Road Waste Management Facility

The Shire was issued Licence L7026/1997/14 to operate the Mount Barker Waste Management Facility by the Department of Environment Regulation (now the Department of Water and Environmental Regulation – DWER) on 20 June 2014. The licence conditions include a requirement to submit a Closure and Post Closure Management Plan.

The Shire of Plantagenet engaged GHD Pty Ltd (GHD) consulting services to prepare a Closure and Post Closure Management Plan for the O'Neil Road Waste site in April 2021.

The plan provides a detailed guide on how to close the O'Neill Road Waste Management Site over a number of graduated stages. The aim is to extend the lifespan of the site as far as practicable and spread the capital costs of closing and capping the landfill site over an extended period of time.

The plan was formally noted by the Council at its meeting held on 24 August 2021. Further work is required on the long term financial implications of that plan, before a reliable estimate of the Shire's obligations under the Closure and Post Closure Management Plan can be determined. In the last 12 months, work has progressed on obtaining a clearing permit for future landfill use and a land swap to rectify landfill encroachment on the adjacent property.

20. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	828,190	1,712,816
- plant & equipment purchases	257,936	249,100
	<u>1,086,126</u>	<u>1,961,916</u>
Payable:		
- not later than one year	1,086,126	1,961,916

The current year commitments represent costs associated with the following projects:

- Swimming pool facility refurbishment
- Library building upgrade
- New saleyards ablation block and staff canteen
- Shoulder reconditioning of Woogenellup Road
- Saleyards bitumen repairs
- Replacement of District Hall switch board
- Two way pig trailer
- NPR 250/300 crew cab

The prior year commitments represented costs associated with the following projects:

- Plantagenet Medical Centre extensions
- Refurbishment of the CEO House
- Swimming pool facility refurbishment
- Water Transfer - Lot 81 dam to Sounness Park
- Mount Barker Hill boardwalk
- Structural engineering design and documentation for mural artwork
- Saleyards bitumen repairs
- Implementation of new corporate business system
- Purchase of a wheel loader

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr Chris Pavlovich				
President's annual allowance		29,565	29,565	6,790
Meeting attendance fees		20,274	20,274	15,450
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	224	0
		51,839	52,063	24,240
Cr Jon Oldfield				
Deputy President's annual allowance		7,392	7,392	1,698
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		22,486	22,708	11,948
Cr Brett Bell				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Ken Clements				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Sue Etherington JP				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Len Handasyde				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Jeff Moir				
Meeting attendance fees		2,510	13,094	8,250
Annual allowance for ICT expenses		383	2,000	2,000
Travel and accommodation expenses		0	222	679
		2,893	15,316	10,929
Cr Marie O'Dea				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Karen Woltering				
Meeting attendance fees		13,094	13,094	8,250
Annual allowance for ICT expenses		2,000	2,000	2,000
Travel and accommodation expenses		0	222	0
		15,094	15,316	10,250
Cr Andrew Fraser				
Meeting attendance fees		9,117	0	0
Annual allowance for ICT expenses		1,393	0	0
		10,509	0	0
		178,292	181,983	108,617
		29,565	29,565	6,790
		7,392	7,392	1,698
		123,559	125,026	81,450
		17,776	18,000	18,000
		0	2,000	679
		178,292	181,983	108,617

21(b)

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

President's annual allowance
Deputy President's annual allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	607,707	804,657
Post-employment benefits	75,703	83,410
Employee - other long-term benefits	57,592	21,511
Council member costs	178,292	108,617
	21(a)	
	919,294	1,018,195

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.

Council member costs

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. RELATED PARTY TRANSACTIONS

(c) 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:

Sale of goods and services	35,250	37,163
Purchase of goods and services	120,019	295,053

Amounts outstanding from related parties:

Trade and other receivables	24,574	15,285
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Amounts payable to related parties:

Trade and other payables	0	341
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(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2022					
Cash and cash equivalents	1.61%	8,233,384	7,017,256	1,214,028	2,100
2021					
Cash and cash equivalents	0.14%	7,159,521	5,909,492	1,246,729	3,300

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
	12,140	12,467

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	475,873	
Gross carrying amount	223,165	85,249	47,436	120,023	475,873	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%	460,476	
Gross carrying amount	138,278	70,854	47,246	204,098	460,476	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2022					
Trade and other receivables					
Expected credit loss	0.00%	0.90%	0.00%	9.89%	9.89%
Gross carrying amount	217,535	11,921	3,629	35,957	269,042
Loss allowance	0	107	0	3,556	3,663
30 June 2021					
Trade and other receivables					
Expected credit loss	0.84%	0.00%	0.00%	9.89%	9.89%
Gross carrying amount	71,535	35,937	8,631	15,570	131,673
Loss allowance	600	0	0	1,540	2,140

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 2,140	\$ 0	\$ 0	\$ 0
Receivables written off during the year as uncollectible	0	0	(335)	0	0	0
Unused amount reversed	0	0	1,858	2,140	0	0
Closing loss allowance at 30 June	0	0	3,663	2,140	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	2022			
	Due within 1 year	Due between 1 & 5 years	Due after 5 years	
	\$	\$	\$	\$
Trade and other payables	535,059	0	0	535,059
Borrowings	422,294	1,085,718	562,256	2,070,268
Other liabilities	807,397	0	0	807,397
Lease liabilities	20,397	42,480	0	62,877
	1,785,147	1,128,198	562,256	3,475,601
				3,471,788
				\$
				\$
	2021			
	Due within 1 year	Due between 1 & 5 years	Due after 5 years	
Trade and other payables	536,847	0	0	536,847
Borrowings	418,687	1,251,063	365,448	2,035,198
Other liabilities	1,014,017	0	0	1,014,017
Lease liabilities	9,490	6,434	0	15,924
	1,979,041	1,257,497	365,448	3,601,986
				3,423,875
				\$

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

Interest income 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 cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.</p>
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and investments.</p>
<p>Law, order, public safety To provide services to help ensure a safer community.</p>	<p>Fire prevention, emergency services, animal control and administration of local laws.</p>
<p>Health To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.</p>
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.</p>
<p>Housing To provide and maintain staff housing.</p>	<p>Provision and maintenance of staff housing.</p>
<p>Community amenities Provide services required by the community.</p>	<p>Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.</p>
<p>Recreation and culture To establish and manage infrastructure and resources to assist the social well being of the community.</p>	<p>Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).</p>
<p>Transport To provide effective and efficient transport infrastructure to the community.</p>	<p>Construction and maintenance of streets, roads and bridges and lighting of streets.</p>
<p>Economic services To promote the Shire and improve its economic wellbeing.</p>	<p>The development of tourism and area promotion. Regulation of building control. Provision of standpipes.</p>
<p>Other property and services To monitor and control the Council's overheads operating accounts.</p>	<p>Private works, public works and plant overhead allocations.</p>

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	147	0	98,134
General purpose funding	7,215,255	7,152,122	6,946,908
Law, order, public safety	155,598	83,461	115,103
Health	135,466	112,232	117,903
Education and welfare	34,215	30,311	31,961
Housing	19,679	21,320	0
Community amenities	1,040,609	997,200	1,018,112
Recreation and culture	241,115	233,706	294,021
Transport	172,392	551,946	800
Economic services	796,377	1,001,040	1,130,722
Other property and services	267,773	189,750	197,505
	10,078,626	10,373,088	9,951,169
Grants, subsidies and contributions			
Governance	0	0	6,000
General purpose funding	3,112,686	909,760	2,024,964
Law, order, public safety	821,039	577,349	195,199
Community amenities	147,025	0	0
Recreation and culture	630,502	861,851	609,532
Transport	3,063,043	2,053,444	2,950,701
Economic services	711,162	728,559	185,136
	8,485,457	5,130,963	5,971,532
	18,564,083	15,504,051	15,922,701
Total Income			
Expenses			
Governance	(1,030,540)	(1,115,047)	(856,675)
General purpose funding	(278,547)	(425,152)	(368,541)
Law, order, public safety	(1,175,076)	(1,491,866)	(942,921)
Health	(278,519)	(296,478)	(256,586)
Education and welfare	(113,075)	(117,262)	(94,160)
Housing	(44,812)	(50,000)	0
Community amenities	(1,389,827)	(1,457,779)	(1,368,146)
Recreation and culture	(2,908,731)	(3,028,949)	(2,666,338)
Transport	(6,377,474)	(6,100,631)	(6,507,491)
Economic services	(1,682,554)	(1,836,075)	(1,994,353)
Other property and services	(290,773)	(189,999)	(150,112)
Total expenses	(15,569,928)	(16,109,238)	(15,205,323)
	2,994,155	(605,187)	717,378
Net result for the period			

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

24. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
(c) Fees and Charges			
Governance	147	0	3,651
General purpose funding	41,688	32,500	44,169
Law, order, public safety	37,137	23,000	22,217
Health	125,298	97,232	103,137
Education and welfare	24,525	24,033	22,222
Community amenities	1,040,409	956,000	1,015,350
Recreation and culture	196,780	193,500	238,842
Transport	956	91,000	800
Economic services	769,148	908,490	1,042,578
Other property and services	11,329	5,750	30,038
	2,247,418	2,331,505	2,523,004
(d) Total Assets			
Governance	1,588,000	5,194,386	
Law, order, public safety	4,218,771	3,495,222	
Health	54,462	0	
Education and welfare	1,693,400	758,536	
Housing	1,433,000	0	
Community amenities	5,564,587	3,867,464	
Recreation and culture	34,743,595	20,794,858	
Transport	178,367,170	169,436,346	
Economic services	18,090,947	12,903,975	
Other property and services	5,239,658	8,460,362	
Unallocated	5,316,757	8,645,440	
	256,310,347	233,556,589	

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION (Continued)

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

	Type	Waiver/ Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
General rates	Rate	Waiver	50% or 100%	0	55,347	52,402	51,774
					55,347	52,402	51,774
Total discounts/concessions (Note 25(a))					55,347	52,402	51,774

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

	Instalment Options	Date Due	Instalment Plan		Unpaid Rates Interest Rate
			Admin Charge	Instalment Plan Interest Rate	
			\$	%	%
Option One					
Single full payment		13/09/2021	0.0	0.00%	7.00%
Option Two					
First instalment		13/09/2021	0.0	0.00%	7.00%
Second instalment		17/01/2022	7.5	5.50%	7.00%
Option Three					
First instalment		13/09/2021	0.0	0.00%	7.00%
Second instalment		15/11/2021	7.5	5.50%	7.00%
Third instalment		17/01/2022	7.5	5.50%	7.00%
Fourth instalment		21/03/2022	7.5	5.50%	7.00%
			2022 Actual	2022 Budget	2021 Actual
Interest on unpaid rates			\$ 31,122	\$ 28,000	\$ 28,731
Interest on instalment plan			19,661	17,000	22,763
Charges on instalment plan			12,225	21,000	13,668
			63,008	66,000	65,162

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

26. RATE SETTING STATEMENT INFORMATION

	Note	2021/22		2020/21		
		2021/22	Budget	2020/21		
		(30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)		
		\$	\$	\$	\$	
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
Less: Profit on asset disposals	10(c)	(81,386)	(46,300)	(27,494)		
Less: Movement in liabilities associated with restricted cash		(8,228)	0	0		
Add: Loss on disposal of assets	10(c)	5,584	49,713	23,305		
Add: Depreciation	10(a)	5,512,409	5,405,106	5,285,490		
Non-cash movements in non-current assets and liabilities:						
Pensioner deferred rates		(19,571)	(16,820)	(16,820)		
Employee benefit provisions		106,483	(84,398)	(84,398)		
Non-cash amounts excluded from operating activities		5,515,291	5,307,301	5,180,083		
(b) Surplus/(deficit) after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
Less: Reserve accounts	28	(4,048,845)	(3,203,905)	(3,807,377)		
Less: Financial assets at amortised cost - self supporting loans	4(a)	(73,137)	0	(63,630)		
Add: Current liabilities not expected to be cleared at end of year						
- Current portion of borrowings	15	422,294	1,244,000	356,919		
- Bonds and deposits held		0	57,933	0		
- Current portion of lease liabilities		22,258	66,774	9,490		
- Employee benefit provisions	11(b)	1,032,221	1,004,554	912,710		
Total adjustments to net current assets		(2,645,209)	(830,644)	(2,591,888)		
Net current assets used in the Rate Setting Statement						
Total current assets		9,046,224	3,740,769	8,049,192		
Less: Total current liabilities		(2,819,229)	(2,910,125)	(2,829,983)		
Less: Total adjustments to net current assets		(2,645,209)	(830,644)	(2,591,888)		
Net current assets used in the Rate Setting Statement		3,581,786	0	2,627,321		

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Centre		986,481	0	(175,332)	811,149	0	(185,684)	625,465	811,149	0	(185,684)	625,465
Plantagenet Medical Centre		420,000	0	(39,739)	380,261	0	(40,225)	340,036	380,261	0	(40,225)	340,036
Sounness Park Development		126,113	0	(40,449)	85,664	0	(42,017)	43,647	85,664	0	(42,017)	43,647
Swimming Pool Refurbishment		0	0	0	0	500,000	0	500,000	0	500,000	(47,815)	452,185
GSCore Trails Project		0	0	0	0	0	0	0	0	744,000	0	744,000
Saleyards Roof		157,962	0	(24,594)	133,368	0	(25,262)	108,106	133,369	0	(25,262)	108,107
Total		1,690,556	0	(280,114)	1,410,442	500,000	(293,189)	1,617,253	1,410,443	1,244,000	(341,004)	2,313,438
Self Supporting Loans												
Plantagenet Village Homes		427,936	0	(39,681)	388,255	0	(40,342)	347,913	388,254	0	(40,342)	347,912
Mount Barker Golf Club - Bowls Turf		0	70,000	(11,610)	58,390	0	(23,288)	35,102	58,390	0	(23,288)	35,103
Mount Barker Golf Club - Bowls Turf (Green A)		0	0	0	0	70,000	0	70,000	0	0	0	0
Total Self Supporting Loans		427,936	70,000	(51,291)	446,645	70,000	(63,630)	453,015	446,645	0	(63,630)	383,015
Total Borrowings	15	2,118,492	70,000	(331,405)	1,857,087	570,000	(356,819)	2,070,268	1,857,087	1,244,000	(404,634)	2,696,453

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
						\$	\$	\$
New Administration Centre		Governance	90	WATC*	5.82%	(51,018)	(51,251)	(62,447)
Plantagenet Medical Centre		Health	97	WATC*	1.50%	(8,597)	(4,516)	(6,567)
Sounness Park Development		Recreation and culture	94	WATC*	3.84%	(3,548)	(3,860)	(5,365)
Swimming Pool Refurbishment		Recreation and culture	98	WATC*	1.50%	(2,252)	(8,072)	0
Saleyards Roof		Economic services	95	WATC*	2.70%	(4,306)	(3,432)	(5,151)
Total						(69,721)	(71,130)	(79,530)
Self Supporting Loans Interest Repayments								
Plantagenet Village Homes		Education and welfare	96	WATC*	1.70%	(7,418)	(6,278)	(9,739)
Mount Barker Golf Club - Bowls Turf		Recreation and culture	98	WATC*	1.50%	(614)	(206)	(255)
Mount Barker Golf Club - Bowls Turf (Green A)		Recreation and culture	100	WATC*	4.40%	(34)	0	0
Total Self Supporting Loans Interest Repayments						(8,065)	(6,485)	(9,994)
Total Interest Repayments	2(b)					(77,786)	(77,614)	(89,524)

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
Swimming Pool Refurbishment	WATC*	Debenture	10	3.68%	500,000	500,000	500,000	500,000	602,250	0
Mt Barker Bowling Club - Green A	WATC*	Debenture	7	4.40%	70,000	0	0	0	82,086	70,000
					570,000	500,000	500,000	500,000	684,336	70,000

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2021	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2022
Mt Barker Bowling Club - Green A	WATC*	27/06/2022	0	70,000	0	70,000
			0	70,000	0	70,000

* WA Treasury Corporation

(d) Lease Liabilities

Purpose	Note	Actual						Budget				
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
Photocopier Lease		25,228	0	(9,304)	15,924	0	(9,490)	6,434	15,924	0	(9,490)	6,434
Gymnasium Equipment Lease		8,383	0	(8,383)	0	0	0	0	0	0	0	0
CESM Vehicle		0	0	0	0	64,156	(11,526)	52,630	0	70,800	(13,534)	57,266
Total Lease Liabilities	11(b)	33,611	0	(17,687)	15,924	64,156	(21,016)	59,064	15,924	70,800	(23,024)	63,700

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
Photocopier Lease		Other property and services	2	Simple Leasing	2.00%	(230)	(230)	(416)	48 months
Gymnasium Equipment Lease		Recreation and culture	1	MAIA Financial	2.00%	0	0	(76)	48 months
CESM Vehicle		Law, order, public safety	3	SG Fleet	1.00%	(537)	(626)	0	60 months
Total Interest Repayments	2(b)					(767)	(856)	(492)	

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Public Open Space (WAPC 99183) reserve	13,147	39	0	13,186	13,147	0	0	13,147	0	13,147		13,147
	13,147	39	0	13,186	13,147	0	0	13,147	0	13,147	0	13,147
Restricted by council												
(b) Leave reserve	31,721	50,095	0	81,816	31,721	50,323	0	82,044	153,871	50,559	(172,709)	31,721
(c) Plant replacement reserve	1,240,493	503,667	(887,940)	856,220	1,240,515	506,460	(1,137,500)	609,475	918,877	563,879	(242,263)	1,240,493
(d) Drainage and water management reserve	85,706	254	0	85,960	85,685	300	0	85,985	85,450	256	0	85,706
(e) Waste management reserve	641,267	199,458	0	840,725	641,267	200,644	(35,000)	806,911	491,354	195,228	(45,315)	641,267
(f) Computer software/hardware upgrade reserve	37,652	111	0	37,763	37,652	132	(37,000)	784	207,710	100,823	(270,881)	37,652
(g) Mount Barker Regional Saleyards capital improvements reserve	430,025	109,534	(245,010)	294,549	430,025	110,227	(533,220)	7,032	300,845	156,185	(27,005)	430,025
(h) Mount Barker Regional Saleyards operating loss reserve	292,097	863	0	292,960	292,097	1,023	0	293,120	291,227	870	0	292,097
(i) Outstanding land resumptions reserve	9,421	27	0	9,448	9,521	33	0	9,554	9,394	27	0	9,421
(j) Natural disaster reserve	195,329	150,577	(150,000)	195,906	195,329	684	(150,000)	46,013	119,819	75,510	0	195,329
(k) Plantagenet medical centre reserve	85,441	82,252	0	167,693	85,341	82,646	0	167,987	392,960	82,481	(390,000)	85,441
(l) Spring Road roadworks reserve	55,974	166	0	56,140	55,974	196	0	56,170	55,807	167	0	55,974
(m) Mount Barker swimming pool revitalisation reserve	316,271	600,934	(67,420)	849,785	316,271	603,646	(114,140)	805,777	59,409	391,243	(134,381)	316,271
(n) Hockey ground carpet replacement	93,969	18,278	0	112,247	93,969	18,405	0	112,374	75,706	18,263	0	93,969
(o) Community resource centre building reserve	40,425	10,119	0	50,544	40,425	10,184	0	50,609	30,314	10,111	0	40,425
(p) Museum complex reserve	9,147	27	0	9,174	9,147	32	0	9,179	68,940	207	(60,000)	9,147
(q) Standpipe reserve	17,710	10,052	0	27,762	17,710	10,104	(6,000)	21,814	21,490	10,084	(13,864)	17,710
(r) Paths and trails reserve	31,741	93	0	31,834	31,741	111	(10,000)	21,852	31,647	94	0	31,741
(s) Major Projects and Renewals Reserve	179,841	531	(145,240)	35,132	179,842	630	(176,394)	4,078	281,445	68,636	(170,240)	179,841
	3,794,230	1,737,039	(1,495,610)	4,035,659	3,794,232	1,595,780	(2,199,254)	3,190,758	3,596,265	1,724,623	(1,526,658)	3,794,230
	3,807,377	1,737,078	(1,495,610)	4,048,845	3,807,379	1,595,780	(2,199,254)	3,203,905	3,596,265	1,737,770	(1,526,658)	3,807,377

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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	Anticipated date of use	Purpose of the reserve
(a) Public Open Space (WAPC 99183) reserve	Ongoing	To hold the cash in lieu of public open space contribution under WAPC reference 99183
(b) Leave reserve	Ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
(c) Plant replacement reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
(d) Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes
(e) Waste management reserve	Ongoing	To fund waste management infrastructure, major items of associated plant and equipment and consultancy and design of landfill sites
(f) Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(g) Mount Barker Regional Saleyards capital improvements reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(h) Mount Barker Regional Saleyards operating loss reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(i) Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations to fund land resumptions associated with road realignments and the like
(j) Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(k) Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
(l) Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(m) Mount Barker swimming pool revitalisation reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(n) Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(o) Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
(p) Museum complex reserve	Ongoing	To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex
(q) Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
(r) Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(s) Major Projects and Renewals Reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and planned major building renewal projects

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

29. 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:

	<u>1 July 2021</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2022</u>
	\$	\$	\$	\$
Feral Pig Eradication Committee	70,392	4,547	0	74,939
Contribution - Public Open Space	88,930	0	0	88,930
Bonds - Other	330,984	130	(823)	330,291
	<u>490,306</u>	<u>4,677</u>	<u>(823)</u>	<u>494,160</u>



Auditor General

INDEPENDENT AUDITOR'S REPORT

2022

Shire of Plantagenet

To the Councillors of the Shire of Plantagenet

Opinion

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

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

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 2022 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 qualified opinion

The Shire has not valued 71 newly identified assets included under Other Infrastructure and Parks and Ovals in the financial report at 30 June 2022 at fair value in accordance with *Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996*. Consequently, I am unable to determine the extent to which Infrastructure - Other Infrastructure and Infrastructure - Parks and Ovals balances reported in Note 9(a) of the financial report for \$16,954,536 and \$6,792,411 respectively as at 30 June 2022 are misstated, as it is impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on Depreciation, Accumulated Depreciation, Revaluation Surplus and Retained Earnings. Furthermore, the Shire has not disclosed, in the financial report at 30 June 2022, the nature and amount of any corrections that may be required to prior periods for each of the financial statement line items affected by the matter above, as required by AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. I am unable to determine the extent of the misstatements, as it is impracticable to do so.

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 preparing 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 2022, 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 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.aasb.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.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Plantagenet for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Patrick Arulsingham
Senior Director Financial Audit
Delegated of the Auditor General for Western Australia
Perth, Western Australia
20 April 2023



22-24 LOWOOD ROAD MOUNT BARKER WA 6324

PO BOX 48 MOUNT BARKER WA 6324

TELEPHONE: (08) 9892 1111

EMAIL: INFO@SOP.WA.GOV.AU

WEBSITE: WWW.PLANTAGENET.WA.GOV.AU

FACEBOOK: [@SHIREOFPLANTAGENET](https://www.facebook.com/shireofplantagenet)