



ANNUAL REPORT  
2020/2021



## Annual Report

For the Year Ended 30 June 2021

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#### Administration Details

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The Shire of Plantagenet is a local government area in the Great Southern region of Western Australia.

The Shire's administrative centre, Mount Barker serves a wide and diverse agricultural area, including the settlements of Kendenup, Narrikup, Rocky Gully and Porongurup.

The region is noted for agriculture, principally wheat, sheep, beef cattle, canola and olives. Since the 1960's, Plantagenet has become a significant wine growing area, with a number of vineyards and wine makers in the region. Plantations of Tasmanian Blue Gums have also become a major industry in the shire.



Mount Barker was first explored in late 1829, nearly four years after the establishment of the penal colony at Albany. The penal colony's surgeon Dr Thomas Braidwood Wilson with a small party consisting of two convicts, an Aboriginal guide named Mokare, a soldier and a Mr Kent, Albany's commissariat officer, set off from Albany on 2 December 1829 to explore the hinterland. They reached Mount Barker (which was named after Captain Collett Barker, the settlement's commandant) in late 1829 and then turned west and south reaching the coast near the present day site of Denmark.

Wilson's report on the area was favourable. Upon his return he wrote of one of the local creeks:

*'...we observed that its banks were covered with luxuriant grass, sprinkled with yellow buttercups which put us in mind of home' and that the 'gently swelling lightly wooded adjacent hills are well adapted for sheep-walks'.*

The first settler into the area was Sir Richard Spencer, the Government Resident in Albany. In 1835 he bought 1,940 acres from Captain James Stirling who had been granted 100,000 acres in the area. This farm was an immediate success and although Spencer died in 1839 his wife continued to operate the farm until her death in 1855.

A rough track was eventually established between Perth and Albany which had reached Mount Barker by late 1835 and by 1860 the traffic on the track was sufficient for William Cooper to build the Bush Inn to cater for passing trade.

The Plantagenet Road Board was gazetted on 24 January 1871 as one of 18 elected boards to manage roads and services in Western Australia, and initially included a reasonably large section of the Great Southern Region. On 1 July 1961, it became the Shire of Plantagenet following changes to the Local Government Act.



The area has always been agriculturally rich. Mixed farming was established towards the end of the nineteenth century and by 1910 there were 75 commercial orchards (mostly concentrating on apple growing) in the area. In 1917 the Mount Barker Fruitgrowers Cool Storage Co-operative was established.

The orchards have largely given way to a thriving grape growing industry with high quality vineyards producing a range of excellent wines.



The Shire has some spectacular scenery such as the Porongurup National Park which lies east of Mount Barker and covers 2,350 ha. The Porongurup Range boasts a number of good walks and unusual rock formations such as Castle Rock and the Balancing Rock.

The Stirling Range to the north is breathtaking, being one of the few true rugged mountain ranges in Western Australia. It is one of the world's most spectacular wildflower areas with approximately 1,525 species of plants, of which 87 are found nowhere else in the world.



The chief historical attraction in Mount Barker is the old Police Station Museum. Built in 1867-68 by a convict road party, it originally consisted of a living quarters, coach house and stables for the police horses. Today it is an unusual thematic museum with each room being a careful recreation of the way the rooms were used originally.

## Plantagenet at a Glance

• Distance from Perth (from Mount Barker)	359 km
• Distance from Albany (from Mount Barker)	51 km
• Population	5,263 (ABS 2019 ERP)
• Area	4,875 km <sup>2</sup>
• Number of elected members (Shire)	9
• Number of dwellings	2,540
• Number of rate assessments	3,519
• Length of sealed roads	384 km
• Length of unsealed roads	935 km
• Number of electors	3,584
• Number of bushfire brigades	12





It is my pleasure to present the Shire of Plantagenet Annual Report for 2020/2021. This has again been a very busy year with planning for a number of projects to secure our sustainable future as an integral part of the Great Southern.

## Major projects

A number of key items of infrastructure and plant were progressed during 2020/2021, including:

- Capital roadworks and drainage improvements totalling \$3.14 million as well as footpath renewals totalling approximately \$64,000.00.
- Additions to the Dr Christopher Bourke Medical Centre building were completed, including six doctor consulting rooms, one physiotherapy room, one allied health professional room as well as internal alterations to the foyer and waiting room areas.
- Construction started on a raised steel boardwalk on Mount Barker Hill. This attraction will provide views for walkers and stargazers from the south-western side of the hill as the first part of a major upgrade on the “hill”.
- Construction has been completed to the much awaited new toilet facility at Frost Park, comprising separate universal access male and female toilets in the existing tote room.
- Replacement of the box gutter along the front of the CRC and construction of a short section of walkway on the roof will protect this building in heavy rain events.
- Initiated by the Plantagenet Historical Society, a fire proof archive repository was built next to the Second Police Station/Student Hostel building. This “bomb shelter” will protect our vital local historical records for our future generations.
- Following a series of assessments of the condition of our 50 year old Mount Barker Memorial Swimming Pool, works began on the first stage of our renewal plans, which will provide a new administration and changeroom building and associated earthworks, retaining walls and landscaping.
- New playgrounds were installed at the Kendenup Hall and in Bonnyup Park, Mount Barker and are very well utilised.
- Work continued on the Water Strategy 2020 recommendations, with work being completed on the pipework and electrical conduit to allow pumping from Frost Dam into the Training Track Dam. We now have close to holding two years of water reserves for our parks and ovals.
- Works also began on a refurbishment of the CEO staff house after 30 odd years of continuous service.
- A new tip truck and garden tipper were purchased, as well as changing over six light vehicles in line with our replacement program.



- At its meeting held on 14 July 2020, the Council agreed to enter into a contract for the replacement of its corporate software system. The implementation started in November 2020 and the finance modules were implemented on 1 July 2021 which has been no small feat.

Some key projects that have been on the drawing board were carried out this year.

As mentioned, the first stage of the redevelopment of the swimming pool is now under way which includes a new administration building, kiosk, first aid room, change rooms, universal access toilet facilities, store rooms, club room and veranda. The following stage when funded will include the refurbishment of the main swimming pool and construction of a new 'learn to swim' pool and treatment infrastructure. Heating capacity will be increased and we are looking at assistance from the state and federal governments to firm up funding options to ensure this vital piece of community infrastructure can deliver for our community well into the next 50 years.

The Council has been discussing the long term options for its staff housing in Martin Street for some time. The Council has decided to progress a three lot subdivision of the site and then fund the connection of utility services as required. This would increase chance of disposing of one or more of the newly created lots and maximise the return to the Council for future investment in other community assets.

## **Future Planning**

Councillors are continuing to meet each quarter to review key strategic issues. Significant progress was made towards key projects identified in the Shire's Corporate Business Plan.

In December 2019 the Council authorised a Shire of Plantagenet Housing Strategy to be developed to determine the issues affecting accommodation in Mount Barker and Kendenup and examine the issues around housing shortages. In April 2021 an evidence base for a Shire of Plantagenet Housing Strategy was presented to the Council. This document combined significant community and industry consultation with data analysis on issues that impact housing in Plantagenet. A Council Working Group has been formed to set implementation goals based on the findings.

In April 2019 a workshop was held to consider options and strategies for encouraging tourists and travellers using Albany Highway to enter into the Mount Barker CBD. Landscape architects were engaged to produce a concept plan for the entrances to Mount Barker townsite along Albany Highway.

A number of different elements of that plan have been progressed with tree planting, directional signage and feature fencing. A key part has been the design of a large mural wall, viewing deck, and renovations to the nearby visitor parking bay. The mural wall will feature a mural painted by the "Walldogs" when their next visit from the USA can be scheduled.

In June 2020, the Shire initiated the concept of a Plantagenet Business Development Centre, in part to help local businesses recover from losses sustained as a result of the COVID-19 restrictions. Following this, the Council agreed to a trial of the concept and a short-term lease was negotiated for the shop at 23B Lowood Road which ran until 28 February 2021.

The programs that were run evidently had value to certain types of local small and micro-businesses. However, it was determined that elements of the same programs could be run in other ways and we have been working with the Community Resource Centre to provide business activities and services instead of a dedicated shopfront.

The Shire of Plantagenet has been developing and enhancing trails and outdoor recreational opportunities across the Shire over the past several years. This work has included partnering with other organisations and neighbouring regional local governments to develop strategic documents, apply for grant funding and work towards destination marketing opportunities.



In 2020, the Great Southern Centre for Outdoor Recreation Excellence's (GSCORE) developed a Regional Trails Master Plan with the support of the Shire. The Council has now agreed to engage in a formal arrangement for GSCORE to continue to progress trails development on behalf of and in partnership with the Shire.

## **Regional Partnerships**

Representatives from member councils of the Southern Link VROC continued to meet to progress initiatives of mutual interest. During the year, the Shires of Gnowangerup and Katanning became full members of the VROC. The addition of two more local governments provides the opportunity for the group to represent a larger area and population, hopefully resulting in increased negotiating power when the group raises issues as well as sharing the financial burden when addressing common issues, joint initiatives and research.

In October 2019 the South Coast Alliance Inc (SCA) recruited its first Executive Officer and since then has reviewed its vision and strategic plan, finalising the areas of focus in February 2020. The strategic plan has three areas of primary focus – Climate, Innovation and Youth.

In regard to climate, the Western Australian Local Government Association (WALGA) invited local governments to submit an Expression of Interest to establish a climate alliance under the Regional Climate Alliance Program, an initiative under the State Government's Western Australian Climate Policy. The SCA resolved to submit an EOI to the program and form a Regional Climate Alliance under the existing SCA structure. The formation of a Regional Climate Alliance, within the structure of the existing Alliance offers a structured approach to deliver strategies that respond to the effects of climate variation.

## **Collaborating with our community**

It has been a busy year for the Shire collaborating with our community, with many exciting events and projects delivered in 2020/2021.

Of special note was the 150th Anniversary celebration of the first meeting of the Plantagenet Roads Board, held in March 2021 at the Henderson & Hwang Function Centre. The Shire invited all past and present councillors to attend and the event brought together many generations of leaders that had a hand in shaping the Shire along with six present and past Shire Presidents whom were in attendance which must be close to a record.

To celebrate Seniors Week 2020, the Shire together with Empowering Plantagenet Seniors (EPS) organised and held another successful Seniors Expo on Friday 20 November 2020. The Expo took place at the newly established EPS Hub at the Lesser Hall with 15 exhibitors and approximately 60 seniors in attendance throughout the morning.

On 13 February 2021, the Shire held the Thank a Volunteer Sundowner with approximately 150 volunteers in attendance representing 39 community groups. The evening was held to thank all volunteers for their hard work and selfless commitment throughout the year.

## **Looking forward**

Following former CEO Rob Stewart's retirement after dedicating over 19 years to our community, the Council appointed Paul Sheedy as Acting Chief Executive Officer in August 2021, while the search for a more permanent CEO was carried out. Paul remained in the job until 19 March 2021. On behalf of the Council, I would like to thank Paul for his guidance and professionalism over that nine month period.

The Council's search for a very specific Chief Executive Officer to drive our community forward finally bore fruit with the appointment of Cameron Woods, formerly of the City of Albany and Shire of Exmouth. Cameron took the helm on 22 March 2021 and we very much look forward to Cameron's stewardship in the future.

On behalf of the Council, I would like to thank the staff for the work they have undertaken throughout the year. Their commitment, enthusiasm and work ethic throughout the year is evident in the achievements contained in this report.

Can I also acknowledge our great community whom are always positive and supporting in collectively moulding Plantagenet as our special piece of heaven within a very dynamic world stage?

In closing, I take this opportunity to thank my fellow councillors for their continued efforts. I look forward to continuing to support local residents and to achieve good strategic outcomes on behalf of our community and future generations.

A handwritten signature in black ink, appearing to read 'C. Pavlovich', written in a cursive style.

Cr Chris Pavlovich  
Shire President



Having commenced in the role of Chief Executive Officer in March of 2021, it is incumbent on me to thank the Council, staff, and Acting CEO, Paul Sheedy for the good governance and achievements attained in the 2020 – 2021 financial year.

I also take this opportunity to note my genuine appreciation of the warm welcome that both my wife and I have received from the Council, staff and community since taking up my role and moving to this wonderful place that is – rich and beautiful.

Like all organisations during this period, we have faced challenges relating to labour supply issues and price increases for products and services which affect our ability to deliver projects on time and on budget.

I am pleased to report that through good management and a commitment to good governance, the Shire has managed these impacts and been able to deliver projects and manage operations so that ratepayers will not be adversely affected in future financial years.

This report highlights the achievements of the entire organisation for the 2020/2021 year and I encourage our community to read, understand and celebrate these many achievements with us. It is evident from the highlights that the Shire is dedicated to delivering value to the community and that we could not achieve this level of value or community benefit without the support from the many community organisations and volunteers that keep us safe; deliver essential social services and create that sense of community that makes the Shire of Plantagenet such a livable community.

Local government reform is on the agenda again and we welcome any reform that helps deliver more value to our community and makes our administration and Council more engaged, transparent, and accountable.

In the 2021/2022 financial year, we will be undertaking a major review of our Community Strategic Plan. This will be an opportunity for meaningful engagement so that the administration and Council can work with community to build on what is already great, reduce barriers, address challenges and deliver meaningful solutions to ensure the Shire of Plantagenet continues to be a community focused and valued organisation.

A handwritten signature in black ink, which appears to read "C Woods". The signature is fluid and cursive.

Cameron Woods  
CHIEF EXECUTIVE OFFICER

## Councillors



Shire President  
Cr Chris Pavlovich



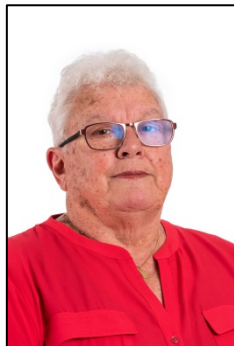
Deputy Shire  
President  
Cr Jon Oldfield



Cr Brett Bell



Cr Sue Etherington



Cr Len Handasyde



Cr Ken Clements



Cr Jeff Moir  
(Resigned  
September 2021)



Cr Marie O'Dea



Cr Karen Woltering





## Councillors elected or re-elected in October 2021



Cr Len Handasyde, Cr Jon Oldfield, Cr Brett Bell, Cr Sue Etherington, Cr Andrew Fraser

## Chief Executive Officer – Cameron Woods

- Governance
- Minutes and Agendas
- Intergovernment Relations
- Policies and Delegations
- Occupational Health and Safety
- Legal Services
- Internal Audit
- Naming of Roads and Reserves
- Monitoring
- Advocacy
- Risk Management
- Community Safety



## Executive Manager Works & Services – David Lynch

- Infrastructure
- Natural Resource Management
- Waste Management
- Regulatory Services
- Sporting Services



## Deputy CEO – John Fathers

- Financial Management
- Administration
- Organisational Practice
- Trading Undertakings
- Information Technology



## Executive Manager Strategic Development – Andrus Budrikis

- Health Services
- Building Control
- Statutory Town Planning
- Community Development
- Strategic Town Planning
- Strategic Development

## Facilities

- Mount Barker Rec.Centre
- Mount Barker Swimming Pool
- Waste management sites
- Sports grounds
- Parks and public spaces
- Cemeteries
- Mount Barker Regional Saleyards
- Mount Barker Library
- Halls and other buildings

## EXECUTIVE SERVICES

### Governance

#### External Committees

Cr Marie O’Dea was nominated to the board of the Australian Livestock Markets Association Inc.

#### Renewal of Register of Delegations

During the year, a review of the Register of Delegated Authority was undertaken. At its meeting held on 25 May 2021 the Council adopted the Shire of Plantagenet Register of Delegations, Sub Delegations, Appointments and Authorisations (Register of Delegated Authority).

#### New Policies

- F/FM/17 - Purchasing Policy.
- TU/S/1 – Saleyards - Allocation of Loading and Selling Positions and Other Space to Stock Agents

#### Policies Reviewed

- I/R/6 – Roads – Log Haul Requirements.
- F/FM/14 - Credit Card.
- A/PA/14 – Sporting and Community Organisations Using Council and Vested Land – Rateability.
- F/FM/10 – Payment of Councillors’ Attendance Fees and Allowances.
- A/PA/17 – Community Halls and Buildings.
- F/FM/4 – Telecommunications – Councillors and Staff.
- CE/CS/6 – Briefing Sessions for Councillors.
- CE/ED/1 – Tourism.
- TP/SDCC/5 – Housing – Relocation of Houses.
- TP/SDC/6 – Scheme Amendment Requests.
- TP/SDC/7 - State Administrative Tribunal – Councillor Representation.
- A/PA/4 – Halls – Hall Hire Donations.
- A/PA/1 – Hire of Council Controlled Property.
- I/PM/1 – Plant – General.
- /PRP/1 – Playground Equipment Maintenance and Improvement.
- F/FM/6 – Financial Management – Borrowing Program and Asset Financing.
- F/FM/14 - Regional Price Preference.
- OP/CS/1 - Public Electronic Notice Board – Messages.
- I/RR/1 – Future Street and Reserve Names.
- F/FM/14 - Credit Card.
- I/R/7 – Roads – Unconstructed Roads.
- I/RR/2 – Rural Road Verge Vegetation Management.



- A/AMM/1 – Notices of Motion.
- F/FM/1 – Self Supporting Loans.
- NRM/C/2 – Native Flora Collection.
- I/R/17 – Roads – Heavy Vehicle Access.
- I/RR/5 Rural Road and Reserve Vegetation Management – Trees Across Fences and Boundaries.
- A/PA/8 – Rate Incentive Prize.

## Policies Revoked

- CF/DG/1 – Financial Assistance (Capital) to Organisations and Clubs.
- CS/SC/2 – Skinner Pavilion.
- F/FM/7 - Purchasing and Tendering Policy.
- OP/HRP/3 - Model Code of Conduct.
- I/T/1 Tenders – Canvassing of Councillors.

## **Administration**

### Property Transactions

During the year, the lease with the Plantagenet Arts Council Inc was amended to make the rental \$10.00 per annum.

The lease with the Plantagenet Historical Society for Reserve 29661, Albany Highway, Mount Barker was renewed for a term of five years with an option to renew for a further five years.

The lease with M & J Mitchell Pty Ltd for cattle holding yards was renewed for a period of five years.

The sublease with the Mount Barker Tourist Bureau Inc for the southern portion of the Mount Barker Railway Station Building was renewed for a period of five years.

### Freedom of Information

During 2020/2021 three FOI applications were received, with one of those being subsequently withdrawn.

### Occupational Health and Safety

Workplace safety and health practices were a continued focus throughout the year. As an employer, the Shire of Plantagenet has a responsibility to maintain a safe working environment under the provisions of Occupational Safety and Health Regulations 1996.

The Shire in conjunction with our Local Government Insurance Services (LGIS) Regional Risk Co-ordinator has updated processes to comprehensively record, track and analyse all Occupational Safety and Health data.

### Strategic Community Planning

At its meeting held on 5 December 2017, the Council adopted a new Strategic Community Plan for the period 2017 – 2026.

The Strategic Community Plan drives the development of the Corporate Business Plan, both of which are integrated with and informed by the Council's Asset Management, Workforce and Long Term Financial Plans. Together they form the Local Government Integrated Planning and Reporting Framework. The Asset Management and Long Term Financial Plans are now continually updated.

During 2020/2021, the Council held a number of future planning workshops, guiding the ongoing development of corporate plans and the budget process. At its meeting held on 7 July 2020, the Council endorsed the annual review of the Shire of Plantagenet Corporate Business Plan and adopted the Shire of Plantagenet Corporate Business Plan 2020/2021 to 2024/2025.

## Staffing

During the 2020/2021 financial year the Shire of Plantagenet saw a slightly higher than usual turnover of staff.

At the end of July 2020, long serving Chief Executive Officer Rob Stewart retired, and was replaced on a temporary basis by Paul Sheedy. Paul finished his time in the role in March 2021, when Cameron Woods was appointed to the CEO position on a permanent basis.

In Corporate Services, when Vicki Baker (Telephonist/Administration Officer) resigned in July 2020, Pamela Chambers (Rates Officer) moved to the part time position of Telephonist, with Abigail Bartell commencing in September 2020 in the Rates Officer role. Kellie Evans joined the Shire in October 2020 to take up the Administration Officer role. Caitlin Hillman (Customer Services Officer) resigned in August 2020 with Kayleigh Tilbury filling the position in January 2021. In March 2021 Diana Marsh joined the Shire as Senior Finance Officer, relieving for Alison Kendrick who is on an extended leave of absence. Long time Records Officer, Roxanne Mills, left in March 2021 and in May 2021 Lisa Barry was appointed to the role. The new position of Information and Communication Technology Officer was created and Nick Robinson was appointed to fill this role in August 2020.

In the Strategic Development Department, Sonja Parker (Community Development Officer) joined the Shire in July 2020, job sharing the role with Isabelle Draffehn. Kirsten Perrin resigned from her role at the library as a Library Officer in December 2020. The position was filled by existing Library Officers Lovilen Edwards and Jodie Sexton. Part Time Cleaner, Jillian Basten, resigned in July 2020, with Tannear Doohan stepping into the role in September 2020.

In Works and Services, Gayle Llewelyn joined the Shire to take up the newly created position of Waste Officer in October 2021, while at the Porongurup Tip, Michelle Stanley resigned in April 2021 and was replaced by Elisabeth Braun.

At the Depot, Ros Menegola was appointed to the role of Purchasing Officer/Storeperson in August 2020 after the retirement of David Cooper. The 2020/2021 year saw the retirement and resignation of several depot employees. William Harvey and Mitchell Bell in August 2020, and Michael Khan in February 2021. We also welcomed new employees, Chad Horton, Gavin Jackson, Peter Murray and Darren O'Neil.

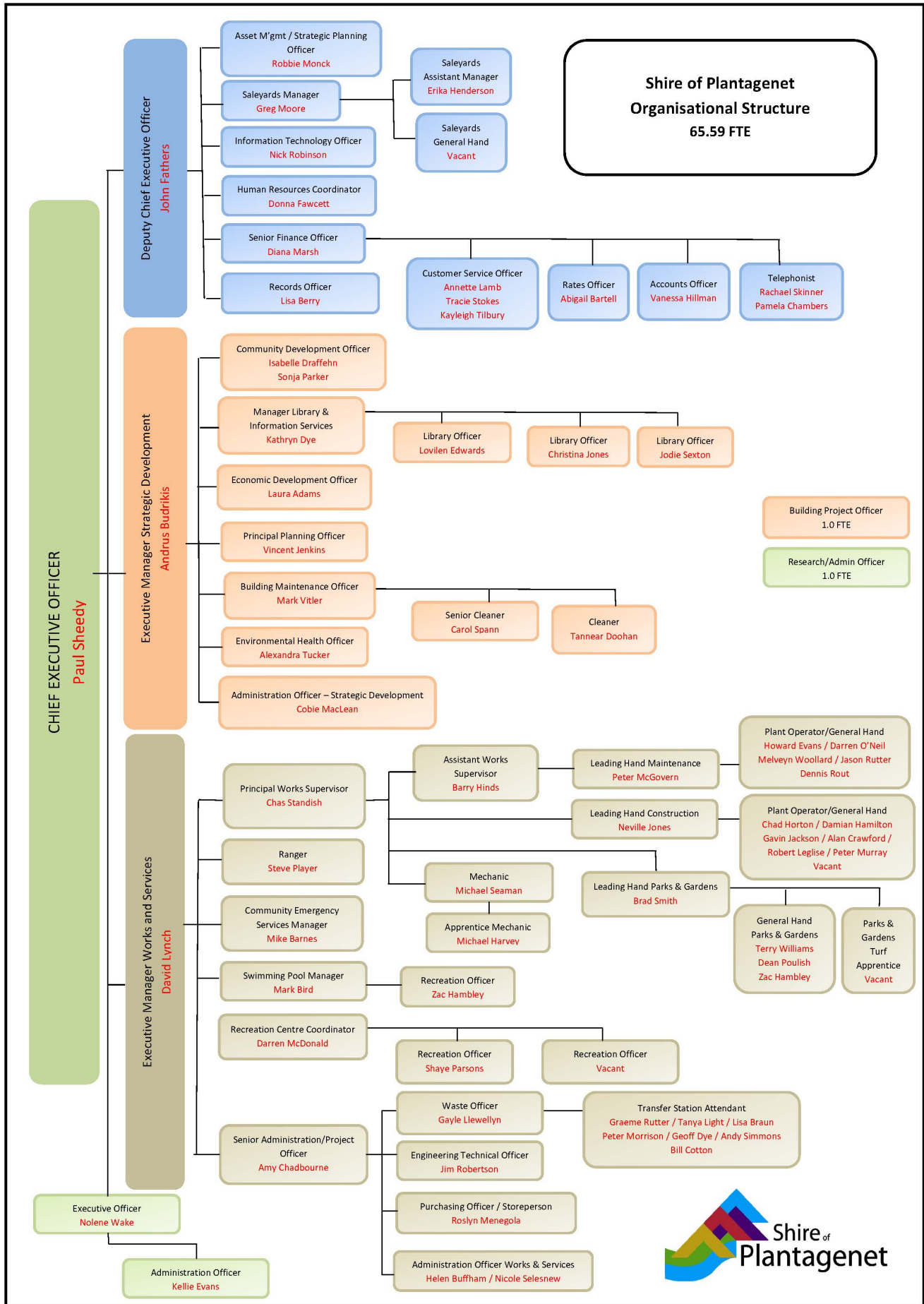
At the Mount Barker Regional Saleyards, Simon Baxter (General Hand) resigned in March 2021. While at the Recreation Centre Holly Cousins and Kyle Hogg (Recreation Officers) left their positions in February and May respectively.

This year, the following staff achieved length of service milestones.

- 5 years – Carol Spann, Alex Tucker
- 10 years – Mark Vitler
- 15 years – Zac Hambley, Michael Seaman, John Fathers

The organisational chart as at the end of the 2020/2021 years is shown below:

# Highlights of 2020/2021





## **CORPORATE SERVICES**

### **Finance**

The Shire's operating net result was \$1,512,187 in 2020/2021. Rate revenue increased from \$6.801 million in 2019/2020 to \$6.805 million in 2020/2021. Outstanding borrowings reduced from \$2.12 million in 2019/2020 to \$1.86 million in 2020/2021.

The Council spent \$530,804 on buildings and \$407,624 on parks and ovals and other infrastructure. The amount spent on roads, drainage and footpaths was \$3,207,962 with \$437,883 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$3,596,265 in 2019/2020 to \$3,807,376 in 2020/2021. The level of unrestricted cash at year end increased from \$1,519,153 to \$2,338,128.

The Council received grants and contributions for the development of assets of \$2.62 million in 2020/2021. Total grants and contributions received was \$6.76 million.

The level of year end rates debtors decreased from \$452,663 to \$340,959.

The Council granted the Mount Barker Golf Club Inc a self-supporting loan of \$70,000.00 to finance the replacement of a synthetic bowling carpet, over a three year term.

At its meeting held on 14 July 2020, the Council agreed to enter into a contract for the replacement of a corporate software system with IT Vision. The implementation started in November 2020 and the finance modules were implemented on 1 July 2021.

### Rates Prize

The annual prize draw for the early payment of rates was again completed by Jason Price, Manager of the local Bendigo Bank. First prize was a \$750.00 bank account kindly donated by the Mount Barker Community Bank Branch Bendigo Bank and was won by Stephen and Amanda Gardiner.

Second prize was a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a premium deluxe room and was won by Steve Player.

Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Darryl and Kaye Harris.

### Community Grants

The Shire again provided financial assistance grants to not-for-profit organisations for services and projects that will benefit the community. This year, \$76,273 was returned to the community.

### **Mount Barker Regional Saleyards**

Throughput was slightly above average with a total 71,817 head of cattle being processed. Cattle market price continued to be very strong with producers capitalising on good competition among buyers.

During the year, progress was made on galvanising of steelwork. The Shire also spent a lot of time reviewing the options for a staff canteen and new ablution block, finally settling on a prefabricated modular building to the south of the current administration building. It is envisaged that construction will begin in January 2022.

The Shire submitted its 2020 Annual Environmental Report to the Department of Water and Environment Regulation (DWER) in February 2019. A total of 27,838 kl of water was discharged via the licensed irrigation system. Total volume discharge was approximately 21% higher than in 2019.

The Saleyards was non-compliant with licence limits relating to total Total Nitrogen and Total Phosphorus loadings in 2020. Further, the spraying program had been largely successful, however, has not completely prevented all emergent weed and grass growth, resulting in a 3<sup>rd</sup> licence breach.

After a number of different proposals had been considered by the Saleyards Advisory Committee to improve the waste water treatment system over recent years, the Shire approached the University of Western Australia to see if it could partner with the Shire for student based research. A proposal was received from UWA and 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.

## STRATEGIC DEVELOPMENT

### Community Programs and Development

Youth initiatives were a focus this year with the Shire offering spring skate workshops in Kendenup and Mount Barker with over 30 participants enjoying expert coaching skills, watching demo skaters and picking up some new tricks.



Kendenup spring skate workshop

Thanks to the generous donation from the Mount Barker Lions Club and a private donation from Leon Pitt, two new basketball hoops were installed at the Wilson Park Skate Park Site.



Kids playing at the new basketball hoops

Helping to keep the community active and healthy, Bike Month was celebrated in October with a guided Mountain Bike Ride and bike riding skills workshop. With over 25 participants, great feedback was received on future work to focus on riding and physical activity.

Keeping with the physical activity focus, thanks to generous grant funding from the Department of Transport's Western Australian Bicycle Network Grant Program, the Shire has been able to install the first Cycla Fixit (bike repair station) in the Shire.

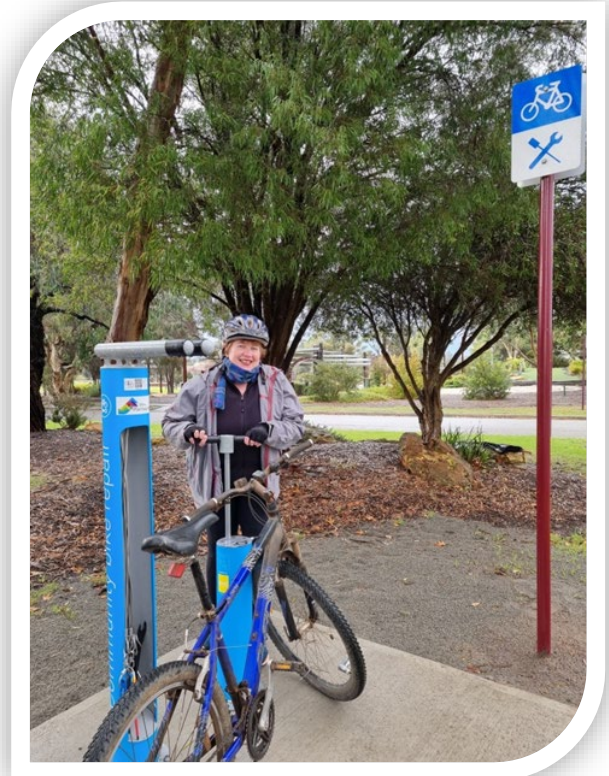


Guided mountain bike ride



The bike repair station will allow riders to complete on-the-go maintenance and repairs, ensuring they can safely reach their destination on any given day. Whether your tyres are a little flat, or your chain has dislodged, there is a multitude of tools available to assist people to get back on their bikes and keep moving along.

Working to share information and helping residents to finding out what's on, the Shire launched the My Community Directory. The Directory is the community's platform to discover local services, community groups, sporting clubs, festivals and markets showcasing local produce and events. You can list and promote your organisation or service for free, promote your events and advertise volunteer opportunities.



Cr O'Dea doing some running repairs at the bike repair station



My Community Directory presentation

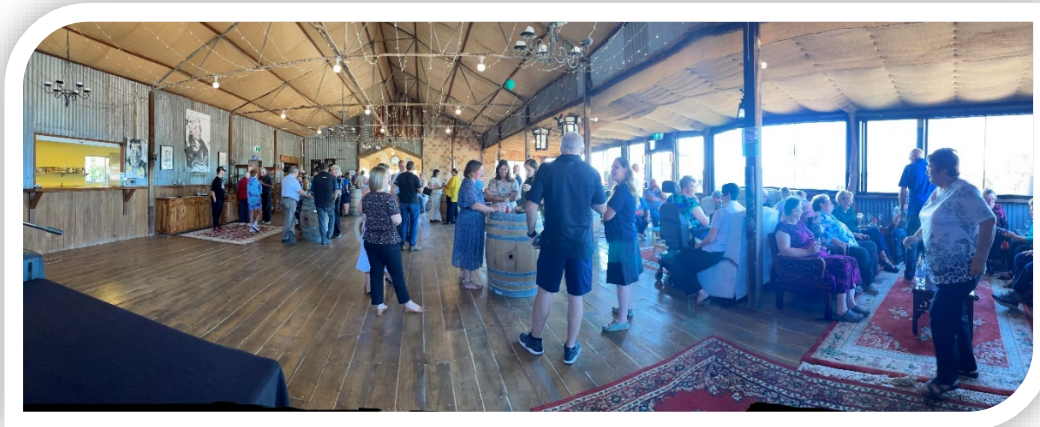
Recognising the history and heritage of our past, the 150th Anniversary luncheon was held for past and present Councillors and CEOs. The event brought together many generations of leaders that had a hand in shaping the Shire with many stories to be told.



150th Anniversary luncheon



On 13 February 2021, the Shire held the Thank a Volunteer Sundowner with approximately 150 volunteers in attendance representing 39 community groups. The evening was held to thank all volunteers for their hard work and selfless commitment throughout the year and included a Welcome to Country, Speech by the Shire President and an evening of networking and socialising. The event was kindly supported by the Department of Communities, as part of the Thank a Volunteer Day Celebration Grants.



Thank a Volunteer Sundowner

To celebrate Seniors Week 2020, the Shire together with Empowering Plantagenet Seniors (EPS) organised and held another successful Seniors Expo on Friday 20 November 2020. The Expo took place at the newly established EPS Hub at the Lesser Hall with 15 exhibitors and approximately 60 seniors in attendance throughout the morning. The event showcased what the groups have on offer for Plantagenet seniors including 1:1 sessions, networking opportunities for seniors and service providers and a lovely morning tea sponsored by the Shire were on offer and enjoyed by all.



Seniors Week 2020



The Shire's art collection was given a boost with three pieces being photographed and incorporated into the new WA Collections Tourism Portal. These works were selected to raise the awareness of the value and national contribution to art and culture in Western Australia. The Shire's art collection can be viewed during opening hours at the Library and Community Resource Centre.



The Disability Advisory Group held one meeting for the year and the Shire progressed initiatives to increase inclusion. Highlights included the design of the new Mount Barker Memorial Swimming Pool Redevelopment with additional designated disabled changing facilities as well as an additional family change room, to cater for user access. The Shire extended the footpath area around the ANZAC Memorial. This has allowed the area to be more accessible to the mobility impaired. The Shire's works team have also installed safety barriers to help pedestrians cross Albany Highway safely at the Booth Street intersection. The barriers have made crossing the highway a lot safer for the community.

The Empowering Plantagenet Seniors Hub of Mount Barker has gone from strength to strength during the year with support provided by the Shire to offer an ongoing program of information sessions and fitness programs to participants. The Shire assisted the group in being a successful recipient of the Highly Commended Award in the national Neighbour Day 2020 Connected Communities initiative. Support was also received to gain grant funding through the RFFF program for new equipment and materials to be used at the Hub.



CEO Cameron Woods, Cr Sue Etherington and Shire President Chris Pavlovich at the EPS Hub

Long Live You commenced in August 2019 and continued in popularity through 2020/2021. The initiative offers a unique suite of physical, social and educational programs, designed to assist in creating more active and healthier lifestyles for anyone over 60. The program is supported by Sport

Australia's Move It Aus Grants Program, Live Lighter, Healthway, the City of Albany, Shire of Denmark, Shire of Plantagenet, and Department of Local Government, Sport and Cultural Industries.

Support to local sporting and recreation clubs continued with assistance to clubs applying to the CSRFF grant program offered by Department of Local Government, Sport and Cultural Industries

(DLGSC), with two Shire clubs receiving funding to improve their sporting facilities. The Shire was successful in receiving funding from the DLGSC as part of the Regional Every Club Program which will see strategic business planning offered for interested clubs during 2021/22. The Shire continues to provide KidSport which enable eligible families to access up to \$150.00 per child per year to cover club membership fees, getting more children into sport and supporting the future of local sporting clubs.



Long Live You program



## Plantagenet Business Development Centre

As part of its economic response to Covid-19, the Shire of Plantagenet opened up a free pop-up facility in an empty Lowood Road shop to provide local businesses and the community with access to training, networking and tailored help from qualified business advisors. The program of free activities and workshops included a workshop breakfast event every Monday morning, one-on-one appointments with an experienced business advisor, resume clinics for jobseekers, a discussion group for local home business owners and those interested in starting their own, and information on Shire development projects. After the program of events at the pop-up shop ended feedback from the venture was used to drive other business development projects, such as the initiation of an online business directory. This project will be undertaken after the Community Strategic Plan review.

## Plantagenet Jobs Facebook Page

The Shire has established a local Facebook page where employers looking for seasonal or permanent workers can post their information and contact details. This will then allow workers looking for casual or permanent work to contact that employer directly via the link to discuss what's available, job seekers also have the ability to post that they are looking for employment. The service is free and allows a wider reach for both employers and job seekers, as Facebook is such a widely used and accessible application.



Mount Barker Hill boardwalk under construction

In July 2020 the Council endorsed a suite of concept plans for developments at Mount Barker Hill, including tourism infrastructure and leisure trails. Construction work started in May 2021 on a 'treetop walk' style raised steel boardwalk, designed and built by local contractors. This attraction will provide views for walkers and stargazers from the south-western

side of the hill. Work also started on a Universal Access path connecting the Rotary lookout to the boardwalk. Once completed this will result in a walking trail suitable for all users and accessible for wheelchairs and pushchairs. This project has been funded by the Commonwealth Government's Drought Communities Program.

These projects have been developed in consultation with Mount Barker Aboriginal Progress Association, with local elders participating in a heritage study at the hill. This has identified Noongar histories associated with the hill and will be incorporated into a submission to the Department of Planning, Lands and Heritage to recognise the hill as an Aboriginal Heritage Place.

Another concept plan endorsed for Mount Barker Hill is a mountain bike trails park, which fits into a wider trails development strategy for Plantagenet. Through collaboration with Outdoors Great Southern/GSCORE and other local governments in the Great Southern, marketing and funding opportunities are being identified to develop a range of trails across the region and promote it as an outdoor leisure destination of significance.

## Shire of Plantagenet Housing Strategy

In April 2021 an evidence base for a Shire of Plantagenet Housing Strategy was presented to the Council. This document combined significant community and industry consultation with data analysis on issues that impact housing in Plantagenet. A Council Working Group has been formed to set implementation goals based on the findings.

Following a series of assessments of the condition of Mount Barker Memorial Swimming Pool, a staged design was developed to provide new change and club rooms, renovate the pool and plant room, construct a new learn-to-swim pool and potentially develop new facilities such as a hydrotherapy pool. Following the Country Pennants 2021 swimming carnival in March, groundworks started for the construction of a new building which will house the change rooms, kiosk, club rooms and other facilities. This project has been funded by the Community Sport and Recreation Facilities Fund from DLGSC and by the Commonwealth Drought Communities Program.



## **Library Services**

The beginning of the 2020/2021 financial year saw a major reform of the library system with public libraries moving to a tiered model structure. The Mount Barker Library gained Tier One recognition which means the library receives an annual cash grant for the purchase of materials, an allowance to use part of the cash grant for special projects and ownership of all library stock.

The ability to purchase library resources on behalf of the community has enabled the development of a local collection that reflects the Shire's reading, viewing and listening preferences.

This is reflected in the increasing number of issues and returns at the library, increasing by 1,302 resource movements from the previous year. The total number of items loaned during the year, including items borrowed from other Libraries, was 21,410 items.

The use of e-resources has also risen with 1,489 more downloads of audio books, books and magazines compared to the previous year.

The library holds 11,390 items of stock comprising Books, DVDs, audiobooks, music CDs, graphic novels and items such as jigsaws, educational kits, toys and maps. The largest section of the collection is the adult fiction books comprising 29% of the collection. Other key areas within the collection are adult non-fiction, junior fiction and DVDs. A recent review of the DVD collection identified that only 20 DVDs of the 1,397 DVDs available had not been borrowed in the past eight months.

The library has 2,648 active members of which 220 were new members that joined during the year. Adults and seniors make up a majority of the library membership.

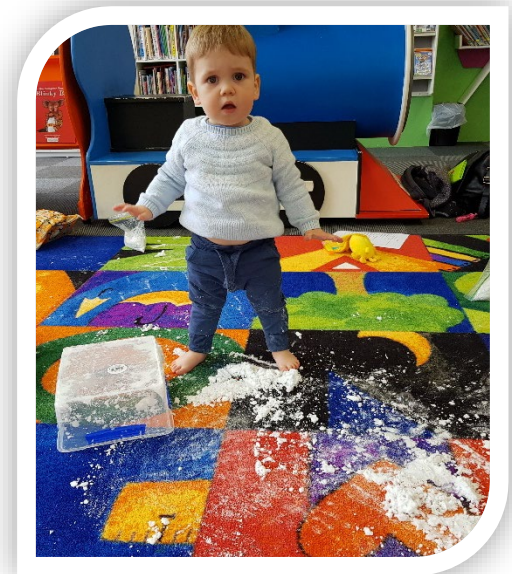


A range of library programs were held throughout the year including:

- Children's Storytime;
- Wriggle, Giggle and Grow;
- Book Week Author Visits;
- Read Between the Lines – a new Book Club program for 8 – 12 year olds;
- Artful Scribblers Club – a new group that gathers to practice their cartoon drawing, manga and story creation skills for high school students;
- School Holiday Programs; and
- Foreign Detective Book Club.

The library also established a partnership with the Children's University of Western Australia to encourage children's learning beyond the classroom. As children participate in extracurricular learning experiences at the Library, they collect stamps for their Passport to Learning. The stamps go towards their participation certificates that are presented at a formal graduation ceremony, held at the University of Western Australia campus in Albany.

Another partnership aimed at growing and developing our young community members is the integration of STEAM kits into the Library's resources. The STEAM kits contain Science, Technology, Engineering, Arts and Mathematics challenges based around an interactive theme. The library received 5 STEAM kits which families can borrow, all of which have been heavily subscribed. Several school holiday programs were also focussed around STEAM activities.



Noah Wilkinson enjoying a pretend snow activity during Wriggle, Giggle Grow

The Shire also joined an initiative launched by the WA Branch of the Children's Book Council of Australia to install 'Little Libraries' across the state. The Kendenup Little library is nestled into the new play area, located between the Kendenup Hall and the General Store. The Little library offers 24 hour access to free books and DVDs. The concept is simple: borrow, return or pass on. People can also add books or DVDs they have enjoyed.



Kendenup residents with the Kendenup Little Library



There were a number of staff changes during the year with the Library Assistant taking up a new role at the City of Albany Library. The Assistant role was replaced by two part time library officers each bringing a range of different skills to the library service and we welcome Lovilen Edwards and Jodie Sexton as permanent part time officers.



Jodie Sexton, one of our new permanent part time staff members, has a focus on delivering childhood literacy development programs



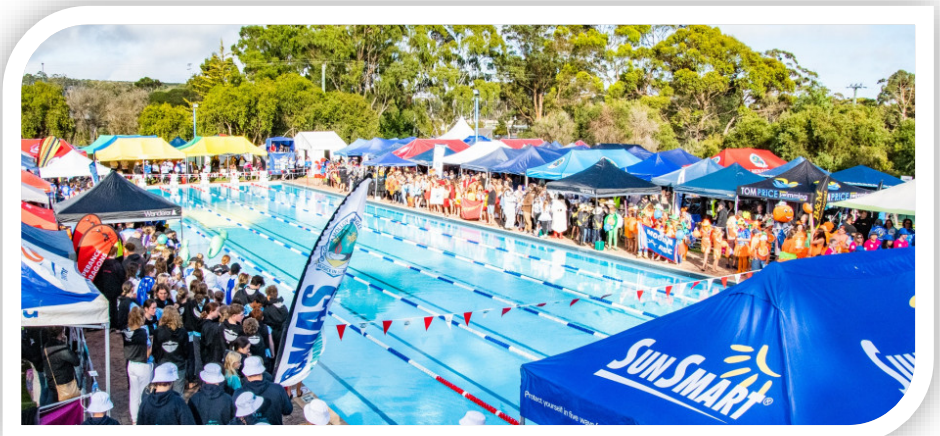
Library volunteer, Sarah Fergus, helping incorporate some new books into the collection

The library has continued to have support from some invaluable volunteers including Kym Lenkeit, Lilly Faulkner and Sarah Fergus. Our volunteers have provided the extra time and skills needed to help refresh the collection and incorporate donated items into the library resources.

## Mount Barker Memorial Swimming Pool

The Mount Barker Memorial Swimming Pool enjoyed its busiest summer in recent history with over 24 000 people attending over the course of the season. As always there were plenty of programs and activities on offer with patrons enjoying Watch Around Water fun days, Friday night Pool Parties, Swimming Lessons and the School Swimming Carnivals.

The biggest event on the calendar was undoubtedly hosting the Country Pennants which showcased all the talent from 29 Swimming Clubs from all over W.A. Held over the Labour Day long weekend in March the event was run over two days and saw over 2600 people flock through the turnstiles to watch some high class competitive swimming. Peel Aquatic capped off a strong showing in winning the A Grade division whilst the Mount Barker Swim Club also enjoyed success by finishing first in D Division.



## **Town Planning**

### Local Planning Scheme No. 5 (Scheme)

A report was presented to the Council on 14 August 2018. On 17 August 2018 the Council Resolution with the Scheme was forwarded to the Western Australian Planning Commission (WAPC) for final approval.

Local Planning Scheme No. 5 was Gazetted on 17 February 2021.

### Scheme Amendments

There have been no amendments to the Shire of Plantagenet Town Planning Scheme No. 3 (TPS3) or Local Planning Scheme No. 5 (Scheme) during this financial year.

### Policy Reviews

The Council has been regularly reviewing its various policies including those adopted as Town Planning Scheme Policies under the provisions of Town Planning Scheme No. 3. Town Planning Scheme No. 3 policies have not been reviewed over the past year as the Council is waiting for the Local Planning Scheme No. 5 to be finalised.

Policy reviews will now commence to bring them in line with the current Scheme.

### Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In the 2020/2021 year a total of 55 applications were processed which is an increase from the 43 last year.

During 2020/2021 a total of 5 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is a decrease from the 10 received last year.

## **Building Services**

A total of 132 Building Permits were issued. Typical approvals were 44 houses (up from 15 last year), four carports, nine patios/verandah's and 55 sheds and garages. Also included are water tanks, swimming pools and, extensions/additions. This is an increase from the 86 permits received last year.

This increase in dwelling is attributed to the Government incentives and grants towards the building industry.

## **Environmental Health Services**

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 2020-2021 the Shire had a total of 63 registered food businesses, six of which were new businesses. A total of 41 health inspections were conducted, 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, the Shire launched the new free Food Safe Online program on the Shire webpage. A total of 70 drinking water samples were collected from 11 businesses which are not on scheme water and monitored these samples for microbiological levels.

2020/2021 was a busy year for development control with a significant increase in applications being received. Applications for on-site effluent disposal systems more than doubled with a total of 54 applications assessed and approved. A total of 33 health complaints were received and investigated and six event applications were processed and approved.



## WORKS AND SERVICES

The 2020/2021 year saw a large road construction program completed by the Works and Services Department with a number of varied road projects. Over 40 km of road was resealed with an additional 3 km of new seal. Approximately 22km of gravel roads was resheeted.

### Road Program

External grants are sourced to supplement the Council's own funds in maintaining 949km of unsealed roads and 385km of sealed roads. The funds are used to deliver road projects that promote safety, asset management and improvements to the Shire's road network.

Untied Federal and State Grants are as follows:

- Grants Commission (Federal) \$915,337; and
- Main Roads (State) \$218,199.

Federal and State Government 'tied' road grants contribute to the funding required to maintain and upgrade the Shire's road infrastructure. Amounts received in 2020/2021 were as follows:

- |  |           |
|--|-----------|
| • Roads to Recovery                                | \$487,906 |
| • Commodity Freight Route                          | \$855,081 |
| • State Road Projects (Regional Road Group)        | \$305,794 |
| • Black Spot                                       | \$18,284  |
| • Local Roads and Community Infrastructure Program | \$303,214 |

Works completed in 2020/2021 included the road projects listed below:

#### *Roads to Recovery (RTR) Federal Government Funded*

- |   |           |
|---|-----------|
| • Martin Street - SLK 0.01 to 0.27 - Reconstruct and new seal     | \$27,793  |
| • Sturdee Road - SLK 3.60 to 6.30 - Repair edges, stabilise, seal | \$332,920 |
| • Bloxidge Road - SLK 0.00 to 10.80 - Skip resheet portions       | \$127,194 |

RTR road projects were fully funded in 2020/2021.

#### *Regional Road Group (RRG)*

- |  |           |
|--|-----------|
| • Spencer Road - SLK 5.24 to 11.49 - Second coat seal                | \$399,201 |
| • Settlement Road - SLK 14.81 to 18.83 - Reseal and improve drainage | \$165,782 |

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

#### *Commodity Freight Route Funding*

- |  |           |
|--|-----------|
| • Pile Road - SLK 0.0 - 9.34 - Reseal and improve drainage               | \$197,043 |
| • Palmdale Road - SLK 0.00 - 4.32 - Reseal, patch shoulders and drainage | \$156,279 |
| • Yellanup Road - SLK 13.04 to 19.50 - Widen, reseal and drainage        | \$370,339 |

Commodity Freight Route Fund road projects were fully funded in 2020/2021.

#### *Black Spot – Federal and State*

Work was completed on improvements to the Lake Matilda /Red Gum Pass intersection which is federally funded by the Black Spot program. The amount spent in 2020/2021 was \$94,224.

#### *Own Source Funding*

The Council spent approximately \$790,000 on own source funded projects, which included:

• Wilson Road - SLK 0.00 - 2.35 - Second coat seal	\$64,863
• Lowood Road - SLK 1.59 to 1.73 -Cement stabilisation, replace asphalt	\$95,194
• St Jack Road - SLK 0.00 to 4.67 - Mulch, minor gravel resheet	\$64,517
• Turpin Road - SLK 10.06 to 14.97 - Mulch, resheet gravel and drainage	\$64,259
• Mill Road - SLK 2.91 - 7.71 - Mulch, resheet gravel and drainage	\$44,450
• Haese Street - SLK 0.00 to 0.46 - Reseal	\$15,416
• Lake Barnes Road - SLK 0.00 to 5.60 - Resheet gravel and drainage	\$125,157
• Sturdee Road - SLK 0 -3.60 - Repair edges, stabilise, seal	\$80,310
• Syred Road - SLK 6.20 - 10.23 - Resheet gravel	\$123,668
• Mount Barker Road - SLK 4.05 to 5.93 - Second coat seal	\$41,754

## Footpaths

In 2020/2021, a new asphalt footpath was constructed along Lowood Road from the Fire Station to the bakery. The pathways in Centenary Park were also sealed with red asphalt.



Preparation for dual-use footpath along section of Lowood Road, Mount Barker

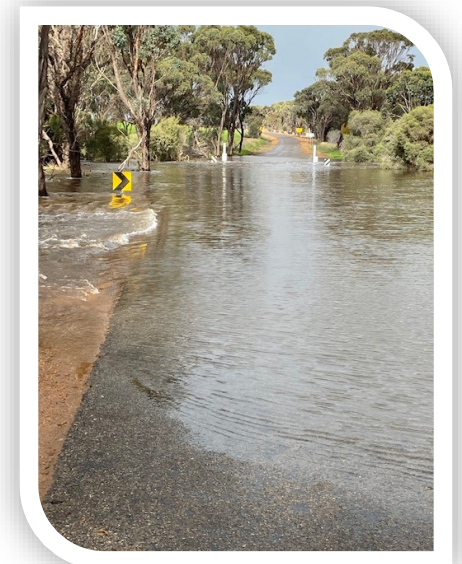
## Storm Damage Event (AGRN 858)

Following heavy rain on 19 March 2019 in sections of the Shire, the storm event was declared a natural disaster and federal funding (Disaster Recovery Funding Arrangements WA - AGRN 858) was made available to repair the sections of road that were damaged.

Work by contractors to repair the affected roads began in March 2020 and were completed in December 2020.

## Storm Damage Event (AGRN 973)

Following storms and associated flooding across the Southern Coastal District on 20-21 June 2021, the Fire and Emergency Services Commissioner also activated the Disaster Recovery Funding Arrangements for that event. Planning for the assessment and rectification work is under way.



Carbarup Road Floodway, 21 June 2021





Palmdale Road, 25 June 2021

## *Road Maintenance – Rural Roads and Town Streets*

As part of its 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 amount of expenditure for all aspects of road maintenance was approximately \$1.58 million (excluding storm damage rectification).

The road maintenance crew undertakes a vast array of duties to keep Shire roads at a safe and trafficable standard. In 2020/2021 the works crew recorded 565 maintenance requests of which the majority were requests for grading and pothole repair.



## **Plant Replacement**

In accordance with the Council's 12 Year Plant Replacement Program, a number of items of plant were replaced or purchased in 2020/2021.

The Shire changed over its Isuzu FVR 1000 truck for a Croner truck UD PK 18 280 and its Evertrans Side Tipping Trailer for an Isuzu 3 tonne tipper NPR75-190. Six light vehicles were also changed over.

Isuzu tipper truck used by mechanics

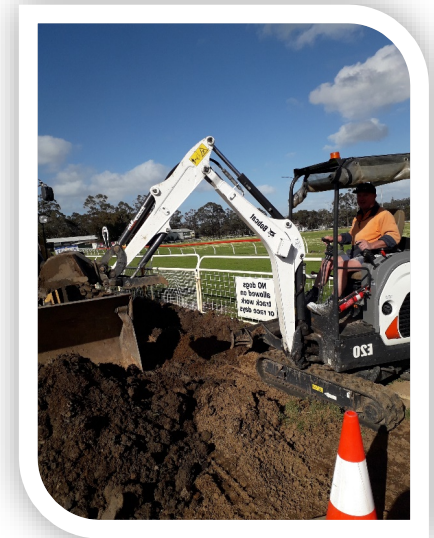


## Parks and Gardens

Maintenance of the various public parks and gardens and recreation facilities takes up approximately 95% of the Parks and Gardens Budget which, for the last financial year was approximately \$485,000. New playgrounds were installed at the Kendenup Hall and in Bonnyup Park, Mount Barker. Some new drainage was installed under Frost Park Racecourse, which was urgently required due to failure of the old culvert.



Bonnyup Park Playground



Improved drainage at Frost Park



New playground at Kendenup Town Hall

## Water Strategy

Following a resolution of the Council in September 2019, a Water Strategy Advisory Committee was established. The intent of the committee was to examine existing water supplies and to 'drought proof' the Shire's principal recreation assets which would involve water transfer and storage using three dams. Also, a Water Strategy was to be developed. The strategy was adopted by the Council in February 2020.

Works done since January 2021 include construction of a large 'turkey nest' dam on Lot 81 McDonald Avenue with a total capacity of 36,550m<sup>3</sup>. Indications of a wet season began in autumn 2021 and it is anticipated the dam will most likely fill solely from rainfall in the winter of this year. Pipework will allow transfer between the three Shire dams as well as pumping in and out to Sounness Park.



Construction of the 'turkey nest'  
dam in early 2021

Both dams have been connected to 3 phase electricity and terminate at small distribution boards. Once the ground around the dams dries out the pumps will be installed.

A 110mm poly line was trenched from Frost Dam, underneath the race track and through to Lot 81 McDonald Avenue, to allow pumping from Frost Dam into the Training Track Dam. Electrical conduit with a pull through was placed alongside this poly line in the common trench.

## Other Projects

Other projects currently managed by Works and Services include traffic management and support in-kind for the following events:

- Grapes and Gallops at Frost Park;
- Porongurup Wine Festival;
- ANZAC day; and
- Plantagenet RoadWise Driver Revivers.

## Roadwise

Works and Services staff are involved in the coordination of and participation in Roadwise events including two Driver Reviver which took place in September 2020 and February 2021, a Road Ribbons for Road Safety and Sober Super Hero campaigns.

## Recreation Centre

The Recreation Centre has continued to supply a high quality of service for the local community and visitors to the area. The centre continues to supply a range of fitness classes for all ages and demographics from 6:00am to 7:00pm during the week, ranging from high intensity cardio and strength based to low impact and focus based programs. The centre prides itself on the Strength for Life and Staying Younger programs which assists with help maintaining a healthy lifestyle for our older clients.

They provided successful programs with Teen Hour, Sporting Schools, Gymnastics and Social Sports which proved to be popular with the community. External programs ran at the centre included basketball, netball, karate and soccer which are run in assistance with each sporting organisation.

Staff also continued to work closely with the Shire of Cranbrook offering assistance with the local gym facilities.



Local Governments are required to report on many matters which have been imposed through legislation. In particular these are Records Management, National Competition Policy and Disability Services. The following reports are the Council's compliance with these requirements.

## Record Keeping

The Shire of Plantagenet is committed to the reliable and systematic management of records. 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 at the point of creation regardless of the format, in accordance with:

- State Records Act 2000;
- Evidence Act 1906;
- Acts Amendment (Evidence) Act 2000;
- Freedom of Information Act 1992;
- Local Government Act 1995 and associated regulations.

All must abide by the recordkeeping requirements of the Shire as defined in the Recordkeeping Plan, which is a requirement of the State Records Act 2000.

The Shire's Record Keeping Plan 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 (RMS), Record Keeping Plan (RKP) and State Records requirements.

To maintain this base level of skills for all staff and elected members the Shire has implemented a number of training and evaluation systems including formal training and presentations to the Council covering topics such as:

- What is a Record;
- Penalties for non-compliance with the Record Keeping Plan;
- Record Keeping responsibilities; and
- Freedom of Information Act.

Evaluation of staff is conducted at induction stage for all new staff, to ascertain level of Records understanding, with follow-up three months later, ensuring that any issues are dealt with. Evaluation of this procedure is based on feedback from staff that undergo this process. Surveys have been conducted to ascertain the effectiveness of the Electronic Records Keeping System and understanding by staff of their responsibilities under the State Records Act, Freedom of Information Act and Evidence Act.

The Shire's RKP was reviewed during 2011/2012, and initially it was thought that no formal amendment was required. The State Records Office has since recommended that the RKP be amended to reflect updated practices.

In 2012/2013, the Plan was formally amended and accepted by the State Records Office. There have been significant changes to, or development of, recordkeeping practices since the previous RKP was approved in 2007. These changes include:

- Approval of a Shire Policy for record keeping;
- Development of formalised procedures for several aspects of recordkeeping, including correspondence control, disposal, website management, systems management and migration;
- The intention to develop a group repository for storage of records; and
- Development of a Records Disaster Management Plan.



On the basis of the review of the RKP, staff training, information sessions, publications and 2010/2011 survey, the record keeping systems were assessed as being efficient and effective, although there is room for improvement.

In 2017/2018, the Plan was reviewed and again formally accepted by the State Records Office.

## **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.

The Shire of Plantagenet is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. The Shire's DAIP provides guidance for the Council and the Shire of Plantagenet 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 that 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

The Shire of Plantagenet has not acquired any entities in the 2019/2020 financial year that have required competitive neutrality testing.

### Legislation Review

During the year, the Council progressed with review of the following local laws:

- Cemeteries Local Law;
- Extractive Industries Local Law;
- Pest Plants Local Law (Repeal);
- Standing Orders Local Law; and
- Bushfire Brigades Local Law.

For each of these local laws, public notice was given of the intention to undertake a review of the local laws to determine whether such local law requires amendment or repeal. Subsequently, at its meeting held on 28 January 2020, the Council resolved to adopt each of the amended local laws and in the case of the Pest Plants Local Law, repeal it.

The Shire undertook all other relevant NCP checks required as part of its normal review processes.

### Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2020/2021 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils and Lower Great Southern Alliance to progress a number of initiatives.

## Employee Remuneration

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range	2019/2020	2020/2021
100,000 - 109,999	0	0
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	0
220,000 - 229,999	0	1

## Complaints

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

## Plan for the Future

All local governments are currently required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995 (the Act). Regulations were made under S5.56 (2) of the Act in August 2011 which changed the minimum requirements to achieve this.

At its meeting held on 5 December 2017, the Council adopted 'Plantagenet 2026', the Shire of Plantagenet Strategic Community Plan for the period 2017 – 2026. Following community input via another census, the plan was reviewed for currency and amended in response to the many changes and pressures facing the Shire of Plantagenet.

At its meeting held on 7 July 2020, the Council endorsed the annual review of the Shire of Plantagenet Corporate Business Plan and adopted the Shire of Plantagenet Corporate Business Plan 2020/2021 to 2024/2025.

## 2021/2022 Budget Initiatives

The 2021/2022 budget comprises expenditure of \$25.7 million including operating expenditure of \$15.5million and capital expenditure of \$10.2 million.

The Council has adopted a 3% increase in rate revenue, noting that there was a rates freeze last year due to the Covid-19 pandemic. Individual rates notices will vary depending on the property valuation. The Waste Rate and refuse charges will increase by between 1.5% and 2.3%.

Major projects include a redevelopment of Kendenup Hall toilets at around \$150,000, renewal of the playground at Narrikup Hall at \$41,000 and a new staff canteen and ablutions block at the Saleyards costing over \$200,000. The Council will also undertake a larger than normal roadworks program totalling \$3.8 million, due in part to successful applications for road grant funding.

The Mount Barker Memorial Swimming Pool redevelopment will continue, at a cost of \$1.67 million, as will the upgrade of the public toilets at Frost Park.

The budget maintains a focus on road renewal as well as on renewing and developing new assets. Capital roadworks (new projects) totalling over \$3.7 million are proposed, with over \$1.62 million (43%) being directly funded from State and Federal sources.

Proposed plant purchases include the replacement of the Isuzu NPR 250/300 Crew Cab and Isuzu NPR 300 Tipper.

The Shire has received substantial grant funding from the Commonwealth Government over the last 12 months, under the Drought Communities Program and Local Roads and Community Infrastructure Programs. While some of this has been directed to roadworks and the swimming pool project, approximately \$400,000 is being directed towards projects along Albany Highway to improve the infill drainage, provide a large mural and a number of streetscape enhancements. A further \$432,000 is being spent on boardwalks, walkways and a carpark on Mount Barker Hill, as a first stage to further developments, including potential mountain bike trails.

The Council will also return over \$50,000.00 to the community through its Community Grants Program.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely a staff canteen and public shower and ablutions block, further treatment of rust damage to roof members and braces for walkways and bays, and the second allocation to replace the weighbridge panel scanners. The cost of these improvements are sourced from the Saleyards Capital Improvements Reserve Fund and do not require ratepayer funds.

The draft 2021/2022 budget reflects a number of changes to operations and fees arising from service levels reviews of the swimming pool, recreation centre and waste areas. Service levels have been maintained across all other programs.



## 1 INTRODUCTION

### 1.1 Function of Local Government

The purpose of this Information Statement, in accordance with requirements of part 5 of the Freedom of Information Act 1992, is to provide information to the public on:

- The structure and function of the Shire of Plantagenet;
- The process and formulation of Council policy;
- Documentation available to the public and how to obtain it.

## 2 STRUCTURE OF THE COUNCIL

### 2.1 Function of Local Government

The general function of local government as defined in Section 3.1(1) of the Local Government Act 1995 is *'to provide for the good government of persons in its district.'*

### 2.2 Role of the Council

Section 2.7 of the Local Government Act 1995 defines the role of the Council as:

2.7

(1) *The council –*

- (a) *governs the local government's affairs; and*
- (b) *is responsible for the performance of the local government's functions.*

(2) *Without limiting subsection (1), the council is to –*

- (a) *oversee the allocation of the local government's finances and resources;*
- (b) *determine the local government's policies.'*

### 2.3 Vision, Mission and Values Statements

#### *Vision*

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

#### *Mission*

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

#### *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.

## 2.4 Council Structure

Council elections are held every two years. The current Council decision making body consist of nine Councillors, including the Shire President, who is elected by the Council. The structure of the Shire of Plantagenet for 2018/2019 was:

Shire President	Chris Pavlovich
Deputy Shire President	Jon Oldfield
Councillors	Brett Bell
	Ken Clements
	Sue Etherington
	Len Handasyde
	Jeff Moir
	Marie O’Dea
	Karen Woltering
CEO (Until 31/7/2020)	Rob Stewart
Acting CEO (1/8/2020 to 19/3/2021)	Paul Sheedy
Chief Executive Officer (22/3/2021 onwards)	Cameron Woods
Deputy Chief Executive Officer	John Fathers
Executive Manager Strategic Development	Andrus Budrikis
Executive Manager Works and Services	David Lynch

## 2.5 Council Meetings

Ordinary meetings of Council are held at four weekly intervals commencing at 4.00pm. Members of the public are welcome to attend. Meetings are held in the Council Chambers, Lowood Road Mount Barker.

## 2.6 Council Committees

Committees, comprising elected members, and advisory committees and consultative groups, that may also include staff and the public, are established from time to time to investigate issues with in the community. The Council has established the following internal committees:

### Audit and Risk Management Committee

The brief of this committee is to:

1. Provide guidance and assistance to the local government -
  - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - b) as to the development of a process to be used to select and appoint a person to be an auditor; and
2. May provide guidance and assistance to the local government as to -
  - a) matters to be audited; and
  - b) the scope of audits; and
  - c) its functions under Part 6 of the Act; and
  - d) the carrying out of its functions relating to other audits and other matters related to financial management; and

3. Is to review a report given to it by the CEO under Regulation 17(3) (the CEO's report) and is to -
  - a) report to the Council the results of that review; and
  - b) give a copy of the CEO's report to the Council.

## Bush Fire Advisory Committee

This Committee is designed to advise the Council on all matters relating to the preventing, controlling and extinguishing of bush fires, the planning of the layout of fire-breaks in the district, prosecutions for breaches of the Bush Fire Act 1954, the formation of bush fire brigades and the grouping thereof under group brigade officers and the ensuring of co-operation and co-ordination of bush fire brigades in their efforts and activities.

Each bush fire brigade nominates a delegate to represent them on the Committee. To become a member of your local bush fire brigade you are required to contact your brigade delegate.

## Chief Executive Officer Appointment Committee

The duties of the committee are to make recommendations to the Council with regard to:

- a) A suitable person to be employed as:
  - i. Acting CEO for a period of no greater than 12 months.
  - ii. CEO pursuant to a contract no longer than 5 years at the conclusion of the appointment referred to in (a)(i) above.
- b) Remuneration for both positions.

## Heavy Haulage Advisory Committee

The brief of this committee is to:

- Advise the Council relating to heavy haulage movement within the Shire of Plantagenet; and
- Make recommendations to the Council relating to the use of local roads by classes of heavy vehicles.

## Heavy Plant Committee

The brief of this committee is to:

Review the existing policy 12 Year Plant Replacement Program annually prior to budget adoption and to make recommendations to the Council as to plant purchases to be funded.

## Local Emergency Management Committee

A Local Government is 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.



## Mount Barker Hill Advisory Committee

The duties of the committee are to advise the Council with regard to:

- a) The mechanisms needing to be employed to light the communication tower;
- b) Working with the Trails Advisory Committee regarding integration of trails into other Mount Barker Hill proposals; and
- c) Further development of the present Rotary lookout and the potential for other lookouts, including information boards.

## Recreation Advisory Committee

The brief of this committee is to:

- Prepare a draft Shire of Plantagenet Recreation Strategic Plan for the consideration of the Council;
- Utilise the July 2008 Plantagenet Sport and Recreation Needs Assessment and any other report considered pertinent by the Committee; and
- Liaise as necessary with community groups Recreation Centre Advisory Group, the Department of Sport and Recreation and other bodies.

## Water Strategy Advisory Committee

The brief of this committee is to:

- (1) Develop for the consideration of the Council, a water strategy for the Shire of Plantagenet examining existing water supplies, the need to treat water for its intended use, how water should be used and for what purposes, the cost of water and the cost of infrastructure; and
- (2) The Committee shall be requested to report back to the Council no later than 23 February 2020 at which time the Committee shall be disbanded.

Public participation is encouraged on the following committees:

## Mountains And Murals Advisory Committee

A committee was established during the year to advise the Council on the creation of wall murals in Mount Barker and any associated mural festival.

## Roadwise Committee

This committee has been created to provide a structured forum for stakeholders to consider and discuss road safety issues and discuss and make recommendation regarding the identification and appropriate counter measures to negative attitudinal, behavioural and environment factors lined to enforcement, engineering, education, encouragement and evaluation of road safety initiatives.

## Saleyards Advisory Committee

The brief of this committee is to:

- Make recommendation to the Council regarding the strategic direction of the Saleyards;
- Make recommendation to the Council regarding the Environmental Action Plan for the Saleyards;
- Bring to the attention of the Chief Executive Officer, industry matters regarding the cattle industry that may not be readily available to persons external to that industry; and
- Make recommendation to the Council regarding development works on the site.

## **2.7 Delegations**

The Chief Executive Officer and other officers have the delegated authority from the Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegation Register and are reviewed annually by the Council.

## **3 DETAILS OF LEGISLATION ADMINISTERED**

The Shire of Plantagenet is wholly or partly responsible for administering the following legislation and regulations within the Shire of Plantagenet:

- Animal Welfare Act 2003
- Building Act 2011
- Building Regulations 2012
- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Caravan Parks and Camping Grounds Act 1995
- Caravan Parks and Camping Grounds Regulations 1997
- Cat Act 2011
- Cat Regulations 2012
- Cemeteries Act 1986
- Control of Vehicles (Off Road Areas) Act 1978
- Control of Vehicles (Off Road Areas) Regulations 1979
- Disability Services Act 1993
- Dog Act 1976
- Dog Regulations 1976
- Dog (Restricted Breeds) Regulations 2002
- Environmental Protection (Noise) Regulations 1997
- Freedom of Information Act 1992
- Freedom of Information Regulations 1993
- Food Act 2008
- Food Regulations 2009
- Hairdressing Establishment Regulations 1972

- Health Act 1911
- Health (Air Handling and Water Systems) Regulations 1994
- Health (Aquatic Facilities) Regulations 2007
- Health (Asbestos) Regulations 1992
- Health Act (Carbon Monoxide) Regulations 1975
- Health (Cloth Materials) Regulations 1985
- Health (Garden Soil) Regulations 1998
- Health Act (Laundries and Bathrooms) Regulations
- Health (Pesticides) Regulations 2011
- Health (Poultry Manure) Regulations 2001
- Health (Public Buildings) Regulations 1992
- Health (Skin Penetration Procedure) Regulations 1998
- Health (Temporary Sanitary Conveniences) Regulations 1997
- Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974
- Heritage of Western Australia Act 1990
- Land Administration Act 1997
- Legal Deposit Act 2012
- Legal Deposit Regulations 2013
- Litter Act 1979
- Litter Regulations 1981
- Liquor Licensing Act 1988
- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Audit) Regulations 1996
- Local Government (Constitution) Regulations 1998
- Local Government (Building Surveyors) Regulations 2008
- Local Government (Elections) Regulations 1997
- Local Government (Financial Management) Regulations 1996
- Local Government (Functions & General) Regulations 1996
- Local Government (Miscellaneous Provisions) Act 1960
- Local Government (Rules of Conduct) Regulations 2007
- Local Government (Uniform Local Provision) Regulations 1996
- Local Government Grants Act 1978
- Local Government Regulations
- Main Roads Act 1930
- Navigable Waters Regulations 1958
- Parks and Reserves Act 1895
- Planning & Development Act 2005
- Planning & Development (Consequential & Transitional) Act 2005



- Planning & Development Regulations 2009
- Planning & Development (Consequential) Regulations 2006
- Planning & Development (Transitional) Regulations 2006
- Rates and Charges (Rebates and Deferments) Act 1992
- Residential Design Codes of WA 2002
- Sewerage, Lighting, ventilation and Construction Regulations 1971
- Strata Titles Act 1985
- Town Planning Regulation 1967
- Valuation of Land Act 1978

The Shire of Plantagenet is wholly responsible for administering the following Local Laws:

- Activities in Thoroughfares and Public Places Local Law
- Bush Fire Brigades Local Law
- Cemeteries Local Law
- Dogs Local Law
- Extractive Industries Local Law
- Health Local Law
- Landfill and Transfer Station Facilities Local Law
- Local Government Property Local Law
- Parking and Parking Facilities Local Law
- Standing Orders Local Law

## 4 SERVICES TO THE COMMUNITY

<b>Function</b>	<b>Brief Description</b>
Aged Services	The function of providing facilities and services for the aged.
Commercial Activities	The function of competing commercially or providing services to other councils or agencies on a fee for service basis. Includes undertaking activities on a consultancy or contract basis.
Community Relations	The function of establishing rapport with the community and raising and advancing the Council's public image and its relationships with outside bodies, including the media and the public.
Community Services	The function of providing, operating or contracting services to assist local residents and the community.
Corporate Management	The function of applying broad systematic planning to define the corporate mission and determine methods of Council operation.
Council Properties	The function of acquiring, constructing, designing, developing, disposing and maintaining facilities and premises owned, leased or otherwise occupied by the Council.
Customer Service	The function of planning, monitoring and evaluating services provided to customers by the Council.
Development and Building Controls	The function of regulating and approving building and development applications for specific properties, buildings, fences, signs, antennae, etc. covered by the Building Code of Australia and the Town Planning and Development Act
Economic Development	The function of improving the local economy through encouragement of industry, employment, tourism, regional development and trade.
Emergency Services	The function of preventing loss and minimising threats to life, property and the natural environment, from fire and other emergency situations.
Environmental Management	The function of managing, conserving and planning of air, soil and water qualities and environmentally sensitive areas such as remnant bush lands and threatened species.
Financial Management	The function of managing the Council's financial resources.
Governance	The function of managing the election of Council representatives, the boundaries of the Council districts, and the terms and conditions for Councillors.
Government Relations	The function of managing the relationship between the Council and other governments, particularly on issues which are not related to normal Council business such as Land Use and Planning or Environment Management.
Grants and Subsidies	The function of managing financial payments to the Council from the State and Federal Governments and other agencies for specific purposes.
Human Resources	The function of managing the conditions of employment and administration of personnel at the Shire including consultants and volunteers.

Information Management	The function of managing the Council's information resources, including the storage, retrieval, archives, processing and communications of all information in any format.
Information Services	The function of providing and managing public access library facilities and services.
Information Technology	The function of acquiring and managing communications and information technology and databases to support the business operations of the Council.
Land Use and Planning	The function of establishing a medium to long term policy framework for the management of the natural and built environments.
Laws and Enforcement	The function of regulating, notifying, prosecuting, and applying penalties in relation to the Council's regulatory role.
Parks and Reserves	The function of acquiring, managing, designing and constructing parks and reserves, either owned or controlled and managed by the Council.
Plant, Equipment and Stores	The function of managing the purchase, hire or leasing of all plant and vehicles, and other equipment. Includes the management of the Council's stores. Does not include the acquisition of information technology and telecommunications.
Public Health	The function of managing, monitoring and regulating activities to protect and improve public health under the terms of the Public Health Act, health codes, standards and regulations.
Rates and Valuations	The function of managing, regulating, setting and collecting Council income through the valuation of rateable land and other charges.
Recreation and Cultural Services	The function of the Council arranging, promoting or encouraging programs and events in visual arts, craft, music, performing arts, sports and recreation, cultural activities and services.
Risk Management	The function of managing and reducing the risk of loss of Council properties and equipment and risks to personnel.
Roads and Bridges	The construction, maintenance and management of roads and bridges within the Council area.
Sewerage and Drainage	The function of designing and constructing, maintaining and managing the drainage system, septic collection services, storm water and flood mitigation works.
Traffic and Transport	The function of planning for transport infrastructure and the efficient movement and parking of traffic. Encompasses all service/facilities above the road surface.
Youth Services	The function of providing services that promote the wellbeing and independence of youth.
Waste Management	The function of providing services to ratepayers for the removal of solid waste, destruction and waste reduction.



## 5 PUBLIC PARTICIPATION

### 5.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before the Council.

These are:

- a) Deputations - Members of the public can address the Council (or with the permission of the Committee Chairman, a Committee) on behalf of a group of residents.
- b) Residents are notified of some Development Applications requiring the approval of the Council. A number of applications are exempted from public notification by Town Planning Scheme No. 3. When an application is publicly notified, residents have the opportunity to write to the Council expressing their view of the application and/or to subsequently personally address the Council before a decision is made.
- c) Petitions - Written petitions can be addressed to the Council on any issue within its jurisdiction.
- d) Presentations – With prior notification and approval, a member of the public can address the Council on any issue relevant to the Council.
- d) Written Requests - Members of the public can write to the Council on any Council policy, activity or service.
- e) Question Time – Time is made available at every Council Meeting for members of the public to ask questions and have them responded to by the Council, unless the question is outside the legislation or deemed unreasonable.
- f) Elected Members - Members of the public can contact their elected members of Council to discuss any issue relevant to the Council.

### 5.2 Community Consultation

To ensure that all the community's needs and expectations can be expressed, community consultation is carried out on various issues that affect the Shire and can take the form of:

- Public Forums;
- Submissions;
- Community Survey; and
- Survey of people registered on a community database.

Sufficient time is allocated to allow stakeholders and the community adequate time to respond to issues. Advising the community and stakeholders of issues can take the form of:

- Media articles;
- Local newspaper advertisements;
- Council publications;
- Shire website and Facebook page;
- Newsletters/direct mail outs;
- Posters/flyers;
- Information displays; and
- Public forums.

## 6 COUNCIL DOCUMENTS

### 6.1 Policies, Strategies and Plans

- Policy Manual;
- Strategic Community Plan;
- Corporate Business Plan;
- Asset Management Plans;
- Long Term Financial Plan;
- Workforce Plan;
- Planning Vision;
- Local Planning Strategy;
- Town Planning Scheme No. 3;
- Public Open Space Strategy;
- Mount Barker and Kendenup Sport and Recreation Plans;
- Disability Access and Inclusion Plan;
- Equal Employment Opportunity Management Plan;
- Information Technology Strategic Plan;
- Saleyards Strategic Plan and Business Plan;
- Plantagenet Trails Masterplan;
- Asset Register;
- Gravel Sheeting Strategy;
- Townsite Drainage Plans;
- RAMM 2 Database;
- Twelve year Plant Replacement Program;
- Five Year Road Construction Program.

### 6.2 Brochures/Booklets

Brochures and booklets are available on a range of topics relating to the Shire such as the Annual Financial Report, Annual Report, Strategic Community Plan; environmental health; licensing and other topics of community interest.

### 6.3 Documents Available for inspection

The following documents are available for public inspection at the Council Office or via our Website ([www.plantagenet.wa.gov.au](http://www.plantagenet.wa.gov.au)) free of charge. Copies may be subject to a photocopy charge of \$0.30 per A4 single page.

Document	Details
Annual Budget	Council Office and Website
Annual Report	Council Office and Website
Audit Financial Statements	Council Office and Website
Code of Conduct	Council Office / Website

Council Policies	Council Office / Website
Council / Committee Agendas	Council Office / Website
Council / Committee Minutes	Council Office / Website
Freedom of Information Statement	Council Office / Website
Rate Book	Council Office
Register of Fees and Charges levied	Council Office / Website
Local Laws	Council Office / Website
Register of Interest (Elected Members)	Council Office
Register of Tenders	Council Office
Strategic / Management Plans	Council Office / Website

## 6.4 Other Information Requests

Requests for information, not shown above will be considered in accordance with the Freedom of Information Act provisions. Under this legislation, applications must be submitted in written form and will be subject to an application fee where applicable unless the applicant is granted as exemption.

Should the application require copies of any documents inspected pursuant to a Freedom of Information request, the charges will apply. It should be noted that some documents are for viewing only and cannot be copied as such copy would breach the Copyright Act 1968.

## 7 FREEDOM OF INFORMATION PROCEDURES AND ACCESS ARRANGEMENTS

It is the aim of the Shire of Plantagenet to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process.

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 enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

### 7.1 FOI Applications

Access applications have to:

- be in writing;
- give enough information so that the documents requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the Shire with any application fee payable.

Applications and enquiries should be addressed to the Freedom of Information Coordinator, PO Box 48, Mount Barker WA 6324 or telephone 08 9892 1111.

Applications will be acknowledged in writing. The applicant will be notified of the decision within 45 days.



## 7.2 FOI Fees and Charges

A scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows:

### Type of Fee

- |  |         |
|--|---------|
| • Personal information about the applicant       | No Fee  |
| • Application fee (for non personal information) | \$30.00 |

### Type of charge

- |   |             |
|---|-------------|
| • Charge for time dealing with application (per hour or pro rata) | Budget cost |
| • Access time supervised by staff (per hour or pro rata)          | Budget cost |
| • Photocopying staff time (per hour or pro rata)                  | Budget cost |
| • Per photocopy   | Budget cost |
| • Duplicating a tape, film or computer information                | Actual cost |
| • Delivery, packaging and postage                                 | Actual cost |

### Deposits

- |  |     |
|--|-----|
| • Advance deposit which may be required of the estimated charges                               | 25% |
| • Further advance deposit may be required to meet the charges for dealing with the application | 75% |
| • Pension concession   | 25% |

## 7.3 Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

## 7.4 Notice of Decision

As soon as possible, but in any case within 45 days, you will be provided with a notice of decision which will include details such as:

- the date which the decision was made;
- the name and the designation of the officer who made the decision;
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document; and/or
- information on the right to review and the procedures to be followed to exercise those rights.

## 7.5 Refusal of Access

Applicants who are dissatisfied with a decision of the Council are entitled to ask for an internal review by the Shire. Applications should be made in writing within 30 days of receiving the notice of decision.

Applicants will be notified of the outcome of the review within 15 days.

Applicants can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review decision is issued.

## 8 AMENDMENT OF COUNCIL RECORDS

A member of the public may gain access to Council documents to seek amendments concerning their personal affairs by making a request under the Local Government Act 1995. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to Council records, a member of the public must make a written application to the Freedom of Information Officer as indicated above outlining the records that he/she wishes to inspect.

## **Strategic Planning Framework**

The Local Government Act 1995 requires each local government to prepare a Plan for the Future. Part of this planning involves considering how the Shire will continue to deliver services to the community on a long term basis.

The Corporate Business Plan together with the Strategic Community Plan 2017-2026, is the Shire of Plantagenet's Plan for the Future. The highest level of plan is our Strategic Community Plan 2017—2026, 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 are undertaken by the Council.

While the Strategic Community Plan guides the overall direction of the Council, it is vital that we also translate this aspirational plan into concrete operational priorities. The Council has a Corporate Business Plan which sets out the Council's operational priorities and their resourcing over the next four years.

The Plan highlights what is important, anticipating the many challenges that are likely to occur. This will guide the delivery of the Council's and community's shared vision. The plan recognises the regional approach to strategic planning, which requires the ongoing development of partnerships with other local governments and stakeholders. These partnerships are fundamental to the collaborative approach to regional development and growth.

The Plan incorporates four year priorities set by the Council and a ten year rolling financial plan (by reference to the Long Term Financial Plan). Reviews of this plan will drive the operations of the Shire of Plantagenet within its resourcing capabilities.

A number of potential projects have been developed and the following is the list of high priority listed projects. These and other projects will continue to be progressed over the life of this plan.

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.

## **Shire of Plantagenet – Capital Works Projects**

### **MOUNT BARKER MEMORIAL SWIMMING POOL**

The Mount Barker Memorial Swimming Pool Feasibility Study was undertaken by Consulting Great Southern in conjunction with Roberts Gardiner Architects in 2019 and completed in February 2020.

The Council authorised a design phase to be progressed with the entry, change rooms and associated buildings and site works being prioritised. Extensive consultation has been carried out and schematic plans were developed.

In 2020/2021, stage 1A of the redevelopment of the swimming pool was begun which includes a new administration building, kiosk, first aid room, change rooms, universal access toilet facilities, store rooms, club room and veranda. The following stage will include the refurbishment of the main swimming pool and construction of a new 'learn to swim' pool and treatment infrastructure. Heating capacity will be increased and we are looking at assistance from the state and federal governments to firm up funding options.

### **ALBANY HIGHWAY BEAUTIFICATION**

The Council has developed a concept plan to upgrade signage directing traffic into Mount Barker from Albany Highway, plant more street trees and incorporate an iconic mural.

In 2020/2021, a number of different elements of that plan have been progressed with tree planting, directional signage and feature fencing. A key part has been the design of a large mural wall, viewing deck, and renovations to the nearby visitor parking bay. The mural wall will feature a mural painted by the Walldogs when their next visit from the USA can be scheduled.



## MOUNT BARKER HILL – LANDSCAPE

In July 2020 the Council endorsed a suite of concept plans for developments at Mount Barker Hill, including tourism infrastructure and leisure trails. Construction work started in May 2021 on a ‘treetop walk’ style raised steel boardwalk, designed and built by local contractors. This attraction will provide views for walkers and stargazers from the south-western side of the hill. Work also started on a Universal Access path connecting the Rotary lookout to the boardwalk. Once completed this will result in a walking trail suitable for all users and accessible for wheelchairs and pushchairs.

## MOUNT BARKER OLD POLICE STATION MUSEUM ARCHIVE REPOSITORY

The Plantagenet Historical Society initiated a plan to build a fire resistant (90 min Fire Rating Level) archive repository attached to the Second Police Station/Student Hostel building. The archive repository was completed in 2020/2021 and now houses elements of the collection and records that are kept on shelving and in filing and map cabinets.

## WATER STRATEGY

The Shire of Plantagenet has recognised that a significant shift is needed in the way that it maintains irrigation throughout the public areas within the Mount Barker townsite. A drying trend over the past few decades, an increase in the size of its recreation areas and community expectations are the prime drivers of this initiative.

Some current sources of water such as the Frost Dam and the increasingly saline Government Dam are either too small or otherwise unsuitable for a sustainable future. The Council has endorsed a short and mid-term strategic direction for budgeting and external funding purposes.

Works done since January 2021 include construction of a large ‘turkey nest’ dam on Lot 81 McDonald Avenue with a total capacity of 36,550 cubic metres. This dam was filled during the winter by pumping water from Frost Dam. Pipework will allow transfer between dams as well as pumping in and out to Frost Park / Sounness Park.

Both dams have been connected to 3 phase electricity and terminate at small distribution boards. Once the ground around the dams dries out the pumps will be floated on both dams. A 110mm poly line was trenched from Frost Dam, underneath the race track and through to Lot 81 McDonald Avenue, to allow pumping from Frost Dam into the Training Track Dam. Electrical conduit with a pull through was placed alongside this poly line in the common trench.

## **Shire of Plantagenet – Other Projects**

### LOCAL PLANNING STRATEGY REVIEW

The review of the Shire of Plantagenet Local Planning Strategy is a statutory requirement following the adoption of the Shire of Plantagenet Local Planning Scheme No 5. The Council has authorised preliminary community consultation with the aim of generating submissions as input to the preparation of the review. Advertising for community feedback commenced in April 2020.

### HOUSING STRATEGY

At its 3 December 2020 meeting, the Council resolved that a housing strategy be developed to:

- a) Initially determine the issues affecting accommodation in the Mount Barker and Kendenup areas;
- b) Examine the current position regarding housing issues in all the town sites and villages in the Shire of Plantagenet, including the DeGaris subdivision;
- c) Examine the issues around shortages from the many and varied industry groups, local government, community groups and other stakeholders;
- d) Look at affordable housing issues and options; and

- e) Look at both short and medium stay accommodation requirements for emergency and semi-emergency situations.

In April 2021 an evidence base for a Shire of Plantagenet Housing Strategy was presented to the Council. This document combined significant community and industry consultation with data analysis on issues that impact housing in Plantagenet. A Council Working Group has been formed to set implementation goals based on the findings.

## BUSINESS SYSTEM SOFTWARE

The Council has accepted a tender from IT Vision for a replacement to the Shire's business system software. The implementation started in November 2020 and the finance modules were implemented on 1 July 2021.

## **Non Shire Projects where the Shire is a Stakeholder**

### YERRIMINUP INDUSTRIAL ESTATE (Mount Barker Agribusiness Precinct)

The State Government announced on 17 April 2020 that it is investing \$300,000.00 to support further design work on the Yerriminup Industrial Estate. This further work includes feasibility investigations, an approved sub-division plan and a costed detailed design. The project is being managed by Development WA.

### REGIONAL TRAILS

The Plantagenet Trails Working Group was formed in 2019 to review the Plantagenet Trails Masterplan 2006, investigate new trail proposals and advise the Council on appropriate trail developments.

The will be plan be reviewed prior to budget preparation every year to see what funding should be included in the next financial year budget to further develop trail projects.

This has coincided with the preparation of a Great Southern Regional Trails Masterplan by GSCORE. GSCORE has proposed the 11 regional priority trails as core priority trails to establish the Great Southern as a 'World Class Trails Destination'. The number 1 priority on that list is the Tower Hill Mountain Bike (MTB) Trails. To create a 'World Class Trails Destination' for our region, the trails should be developed as a group.

**SHIRE OF PLANTAGENET**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**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



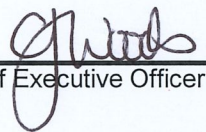
**SHIRE OF PLANTAGENET  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Plantagenet for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Plantagenet at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 15 day of DECEMBER 2021

  
\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Cameron Woods

**SHIRE OF PLANTAGENET**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Restated \$
<b>Revenue</b>				
Rates	26(a)	6,805,420	6,802,340	6,801,853
Operating grants, subsidies and contributions	2(a)	3,350,126	1,464,312	3,709,792
Fees and charges	2(a)	2,523,004	2,357,913	2,362,304
Interest earnings	2(a)	81,763	140,797	146,439
Other revenue	2(a)	513,488	1,865,102	410,440
		<b>13,273,801</b>	<b>12,630,464</b>	<b>13,430,828</b>
<b>Expenses</b>				
Employee costs		(5,171,897)	(5,211,075)	(4,808,513)
Materials and contracts		(3,666,661)	(3,795,474)	(4,038,857)
Utility charges		(376,894)	(324,721)	(428,303)
Depreciation on non-current assets	11(c)	(5,285,490)	(5,242,047)	(5,293,909)
Interest expenses	2(b)	(90,016)	(92,219)	(91,262)
Insurance expenses		(288,345)	(258,844)	(276,386)
Other expenditure	2(b)	(302,715)	(520,873)	(244,026)
		<b>(15,182,018)</b>	<b>(15,445,253)</b>	<b>(15,181,256)</b>
		<b>(1,908,217)</b>	<b>(2,814,789)</b>	<b>(1,750,428)</b>
Non-operating grants, subsidies and contributions	2(a)	2,621,406	3,927,114	2,111,268
Profit on asset disposals	11(a)	27,494	10,584	3,877
(Loss) on asset disposals	11(a)	(23,305)	(80,822)	(175,806)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,441
		<b>2,625,595</b>	<b>3,856,876</b>	<b>1,940,780</b>
<b>Net result for the period</b>		<b>717,378</b>	<b>1,042,087</b>	<b>190,352</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>717,378</b>	<b>1,042,087</b>	<b>190,352</b>

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

See Note 29 for details regarding the prior period restatements as a result of the correction of prior period error.

**SHIRE OF PLANTAGENET**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Restated \$
<b>Revenue</b>				
	2(a)			
Governance		104,134	52,744	109,604
General purpose funding		8,971,872	8,107,674	9,058,274
Law, order, public safety		310,302	257,705	283,061
Health		117,903	114,388	88,593
Education and welfare		31,961	34,682	32,720
Community amenities		1,018,112	959,233	955,855
Recreation and culture		299,590	263,378	243,592
Transport		953,427	1,543,650	1,319,146
Economic services		1,295,929	1,235,460	1,257,866
Other property and services		170,571	61,550	82,117
		<b>13,273,801</b>	<b>12,630,464</b>	<b>13,430,828</b>
<b>Expenses</b>				
	2(b)			
Governance		(793,812)	(984,721)	(766,708)
General purpose funding		(368,541)	(323,055)	(338,019)
Law, order, public safety		(942,921)	(971,571)	(915,277)
Health		(240,280)	(269,788)	(257,653)
Education and welfare		(94,160)	(88,971)	(76,285)
Community amenities		(1,368,146)	(1,386,186)	(1,093,013)
Recreation and culture		(2,660,642)	(3,043,759)	(2,799,388)
Transport		(6,507,491)	(6,126,004)	(6,862,257)
Economic services		(1,989,202)	(2,158,393)	(1,923,223)
Other property and services		(126,807)	(586)	(58,171)
		<b>(15,092,002)</b>	<b>(15,353,034)</b>	<b>(15,089,994)</b>
<b>Finance Costs</b>				
	2(b)			
Governance		(62,863)	0	(69,334)
General purpose funding		0	(63,804)	0
Health		(16,306)	(6,553)	(182)
Education and welfare		0	(10,649)	(9,702)
Recreation and culture		(5,696)	(7,113)	(6,739)
Economic services		(5,151)	(4,100)	(5,305)
		<b>(90,016)</b>	<b>(92,219)</b>	<b>(91,262)</b>
		<b>(1,908,217)</b>	<b>(2,814,789)</b>	<b>(1,750,428)</b>
Non-operating grants, subsidies and contributions	2(a)	2,621,406	3,927,114	2,111,268
Profit on disposal of assets	11(a)	27,494	10,584	3,877
(Loss) on disposal of assets	11(a)	(23,305)	(80,822)	(175,806)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,441
		<b>2,625,595</b>	<b>3,856,876</b>	<b>1,940,780</b>
<b>Net result for the period</b>		<b>717,378</b>	<b>1,042,087</b>	<b>190,352</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>717,378</b>	<b>1,042,087</b>	<b>190,352</b>

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

See Note 29 for details regarding the prior period restatements as a result of the correction of prior period error.



**SHIRE OF PLANTAGENET**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 Restated \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	7,159,521	5,297,818
Trade and other receivables	6	764,537	1,534,935
Other financial assets	5(a)	63,630	39,681
Inventories	7	56,002	89,514
Other assets	8	5,502	8,696
<b>TOTAL CURRENT ASSETS</b>		<b>8,049,192</b>	<b>6,970,644</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	119,517	102,697
Other financial assets	5(b)	476,733	481,973
Property, plant and equipment	9	38,029,779	38,094,064
Infrastructure	10	186,594,870	186,993,252
Intangible assets	13	270,881	0
Right-of-use assets	12(a)	15,617	33,244
<b>TOTAL NON-CURRENT ASSETS</b>		<b>225,507,397</b>	<b>225,705,230</b>
<b>TOTAL ASSETS</b>		<b>233,556,589</b>	<b>232,675,874</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	15	536,847	841,637
Other liabilities	16	1,014,017	182,400
Lease liabilities	17(a)	9,490	18,997
Borrowings	18(a)	356,919	319,795
Employee related provisions	19	912,710	1,004,554
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,829,983</b>	<b>2,367,383</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	17(a)	6,434	14,614
Borrowings	18(a)	1,500,168	1,798,697
Employee related provisions	19	106,301	98,855
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,612,903</b>	<b>1,912,166</b>
<b>TOTAL LIABILITIES</b>		<b>4,442,886</b>	<b>4,279,549</b>
<b>NET ASSETS</b>		<b>229,113,703</b>	<b>228,396,325</b>
<b>EQUITY</b>			
Retained surplus		62,171,484	61,665,218
Reserves - cash backed	4	3,807,377	3,596,265
Revaluation surplus	14	163,134,842	163,134,842
<b>TOTAL EQUITY</b>		<b>229,113,703</b>	<b>228,396,325</b>

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

See Note 29 for details regarding the prior period restatements as a result of the correction of prior period error.

**SHIRE OF PLANTAGENET**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>62,564,138</b>	<b>2,506,993</b>	<b>163,134,842</b>	<b>228,205,973</b>
Comprehensive income					
Net result for the period (restated)		190,352	0	0	190,352
Total comprehensive income		190,352	0	0	190,352
Transfers from reserves	4	285,394	(285,394)	0	0
Transfers to reserves	4	(1,374,666)	1,374,666	0	0
<b>Balance as at 30 June 2020</b>		<b>61,665,218</b>	<b>3,596,265</b>	<b>163,134,842</b>	<b>228,396,325</b>
<b>Balance at 1 July 2020</b>		<b>61,665,218</b>	<b>3,596,265</b>	<b>163,134,842</b>	<b>228,396,325</b>
Comprehensive income					
Net result for the period		717,378	0	0	717,378
Total comprehensive income		717,378	0	0	717,378
Transfers from reserves	4	1,526,658	(1,526,658)	0	0
Transfers to reserves	4	(1,737,770)	1,737,770	0	0
<b>Balance as at 30 June 2021</b>		<b>62,171,484</b>	<b>3,807,377</b>	<b>163,134,842</b>	<b>229,113,703</b>

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 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,895,511	6,892,039	6,786,604
Operating grants, subsidies and contributions		3,984,050	1,569,955	3,164,087
Fees and charges		2,482,781	2,357,913	2,362,304
Interest received		81,029	140,797	146,439
Goods and services tax received		318,725	330,716	287,301
Other revenue		513,488	1,865,102	410,440
		14,275,584	13,156,522	13,157,175
<b>Payments</b>				
Employee costs		(5,200,329)	(5,343,561)	(4,661,971)
Materials and contracts		(3,984,757)	(3,307,161)	(3,507,223)
Utility charges		(377,455)	(324,721)	(428,303)
Interest expenses		(90,616)	(91,365)	(91,262)
Insurance paid		(288,345)	(258,844)	(276,386)
Goods and services tax paid		(270,125)	(330,716)	(341,111)
Other expenditure		(302,715)	(520,873)	(244,026)
		(10,514,342)	(10,177,241)	(9,550,282)
<b>Net cash provided by (used in) operating activities</b>	20	3,761,242	2,979,281	3,606,893
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(70,000)	(70,000)	(427,936)
Payments for purchase of property, plant & equipment	9(a)	(1,358,833)	(3,339,076)	(1,031,684)
Payments for construction of infrastructure	10(a)	(3,619,036)	(5,447,797)	(3,134,425)
Payments for intangible assets	13(a)	(270,881)	0	
Non-operating grants, subsidies and contributions	2(a)	3,470,150	3,927,114	2,111,268
Proceeds from financial assets at amortised cost - self supporting loans		51,291	62,496	470,554
Proceeds from sale of property, plant & equipment	11(a)	173,089	156,700	113,994
Proceeds from sale of infrastructure	11(a)	3,773	0	0
<b>Net cash provided by (used in) investment activities</b>		(1,620,447)	(4,710,563)	(1,898,229)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	18(b)	(331,405)	(342,105)	(698,993)
Payments for principal portion of lease liabilities	17(b)	(17,687)	0	(18,996)
Proceeds from new borrowings	18(b)	70,000	570,000	847,936
<b>Net cash provided by (used in) financing activities</b>		(279,092)	227,895	129,947
<b>Net increase (decrease) in cash held</b>		1,861,703	(1,503,387)	1,838,611
Cash at beginning of year		5,297,818	5,297,738	3,459,207
<b>Cash and cash equivalents at the end of the year</b>	20	7,159,521	3,794,351	5,297,818

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



**SHIRE OF PLANTAGENET**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	27 (b)	2,310,661	1,507,093	1,565,577
		2,310,661	1,507,093	1,565,577
<b>Revenue from operating activities (excluding rates)</b>				
Governance		104,134	52,744	111,045
General purpose funding		2,166,452	1,305,334	2,256,421
Law, order, public safety		310,302	257,705	283,061
Health		117,903	114,388	88,593
Education and welfare		31,961	34,682	32,720
Community amenities		1,018,112	959,233	955,855
Recreation and culture		299,590	263,378	243,592
Transport		953,427	1,543,650	1,319,146
Economic services		1,296,489	1,240,460	1,257,866
Other property and services		197,505	67,134	85,994
		6,495,875	5,838,708	6,634,293
<b>Expenditure from operating activities</b>				
Governance		(856,675)	(984,721)	(842,797)
General purpose funding		(368,541)	(386,859)	(338,019)
Law, order, public safety		(942,921)	(980,571)	(915,277)
Health		(256,586)	(276,341)	(257,835)
Education and welfare		(94,160)	(99,620)	(85,987)
Community amenities		(1,368,146)	(1,386,186)	(1,231,658)
Recreation and culture		(2,666,338)	(3,050,872)	(2,811,509)
Transport		(6,507,491)	(6,126,004)	(6,862,257)
Economic services		(1,994,353)	(2,162,493)	(1,928,582)
Other property and services		(150,112)	(72,408)	(83,141)
		(15,205,323)	(15,526,075)	(15,357,062)
Non-cash amounts excluded from operating activities	27(a)	5,180,083	5,361,723	5,523,554
<b>Amount attributable to operating activities</b>		(1,218,704)	(2,818,551)	(1,633,638)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	2,621,406	3,927,114	2,111,268
Proceeds from disposal of assets	11(a)	176,862	156,700	113,994
Proceeds from financial assets at amortised cost - self supporting loans		51,291	62,496	470,554
Payments for financial assets at amortised cost - self supporting loans		(70,000)	(70,000)	(427,936)
Purchase of property, plant and equipment	9(a)	(1,358,833)	(3,339,076)	(1,031,684)
Purchase and construction of infrastructure	10(a)	(3,619,036)	(5,322,805)	(3,134,425)
Payments for intangible assets	13(a)	(270,881)	0	0
		(2,469,191)	(4,585,571)	(1,898,229)
<b>Amount attributable to investing activities</b>		(2,469,191)	(4,585,571)	(1,898,229)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	18(b)	(331,405)	(342,103)	(698,993)
Proceeds from borrowings	18(b)	70,000	570,000	847,936
Payments for principal portion of lease liabilities	17(b)	(17,687)	0	(18,996)
Transfers to reserves (restricted assets)	4	(1,737,770)	(1,276,041)	(1,374,666)
Transfers from reserves (restricted assets)	4	1,526,658	1,649,927	285,394
<b>Amount attributable to financing activities</b>		(490,204)	601,783	(959,325)
<b>Surplus/(deficit) before imposition of general rates</b>		(4,178,099)	(6,802,340)	(4,491,192)
<b>Total amount raised from general rates</b>	26(a)	6,805,420	6,802,340	6,801,853
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	<b>2,627,321</b>	<b>0</b>	<b>2,310,661</b>

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

**SHIRE OF PLANTAGENET**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 to these financial statements.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- *AASB 1059 Service Concession Arrangements: Grantors*
- *AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

**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*

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

- Employee expenses
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Intangible assets
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions



**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
Governance	6,000	0	0
General purpose funding	2,024,964	1,106,721	2,063,460
Law, order, public safety	195,199	151,110	190,126
Recreation and culture	5,569	19,971	11,556
Transport	952,627	0	1,318,237
Economic services	165,767	146,510	126,413
Other property and services	0	40,000	0
	<b>3,350,126</b>	<b>1,464,312</b>	<b>3,709,792</b>
<b>Non-operating grants, subsidies and contributions</b>			
Community amenities	0	0	424,000
Recreation and culture	603,963	1,100,000	92,955
Transport	1,998,074	2,027,114	1,594,313
Economic services	19,369	800,000	0
	<b>2,621,406</b>	<b>3,927,114</b>	<b>2,111,268</b>
<b>Total grants, subsidies and contributions</b>	<b>5,971,532</b>	<b>5,391,426</b>	<b>5,821,060</b>
<b>Fees and charges</b>			
Governance	3,651	300	845
General purpose funding	44,169	70,450	38,048
Law, order, public safety	22,217	24,000	20,198
Health	103,137	97,237	87,652
Education and welfare	22,222	24,033	23,018
Community amenities	1,015,350	956,888	952,306
Recreation and culture	238,842	187,005	177,274
Transport	800	1,000	909
Economic services	1,042,578	978,950	1,048,382
Other property and services	30,038	18,050	13,672
	<b>2,523,004</b>	<b>2,357,913</b>	<b>2,362,304</b>

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**Fees and Charges**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Contracts with customers and transfers for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	183,438	0	214,657
Fees and charges	2,351,664	2,357,913	1,734,812
Other revenue	134,857	0	0
Non-operating grants, subsidies and contributions	2,621,406	3,927,114	2,111,268
	5,291,365	6,285,027	4,060,737

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	34,529	0	0
Revenue from contracts with customers recognised during the year	2,635,430	2,357,913	1,949,469
Revenue from transfers intended for acquiring or constructing recognisable non financial assets held as a liability at the start of the period	147,871	0	44,805
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,473,535	3,927,114	2,066,463
	5,291,365	6,285,027	4,060,737

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

Trade and other receivables from contracts with customers	131,673	0	229,974
Contract liabilities from contracts with customers	(17,402)	0	(34,529)
Financial assets held from transfers for recognisable financial assets	996,615	0	147,871
Grant liabilities from transfers for recognisable non financial assets	(996,615)	0	(147,871)

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue from statutory requirements**

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates	6,805,420	6,802,340	6,801,939
Statutory permits and licences	168,623	0	88,656
Fines	2,717	0	3,749
	<b>6,976,760</b>	<b>6,802,340</b>	<b>6,894,344</b>

**Assets and services acquired below fair value**

Contributed assets	0	0	503,980
	<b>0</b>	<b>0</b>	<b>503,980</b>

**Other revenue**

Reimbursements and recoveries	378,631	1,865,102	287,497
Other	134,857	0	122,943
	<b>513,488</b>	<b>1,865,102</b>	<b>410,440</b>

**Interest earnings**

Financial assets at amortised cost - self supporting loans	9,994	12,090	9,702
Interest on reserve funds	14,090	50,000	47,098
Rates instalment and penalty interest (refer Note 26(c))	51,494	50,262	60,059
Other interest earnings	6,185	28,445	29,580
	<b>81,763</b>	<b>140,797</b>	<b>146,439</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

**Interest earnings (continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.



**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**2. REVENUE AND EXPENSES (Continued)**

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Auditors remuneration</b>				
Audit services		21,035	54,632	25,360
Other services		5,910	12,000	13,358
		26,945	66,632	38,718
<b>Interest expenses (finance costs)</b>				
Borrowings	18(b)	89,524	92,219	90,388
Lease liabilities	17(b)	492	0	874
		90,016	92,219	91,262
<b>Other expenditure</b>				
Sundry expenses		302,715	520,873	244,026
		302,715	520,873	244,026

**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Rates	Waste Rate	Over time	Payment dates adopted by Council	None	Adopted by Council annually	When taxable event occurs	Not applicable	When Rates Notice is issued
Grant contracts 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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by Council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,250,029	1,390,628
Term deposits	5,909,492	3,907,190
<b>Total cash and cash equivalents</b>	<b>7,159,521</b>	<b>5,297,818</b>

**Restrictions**

The following classes of 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	4,821,394	4,198,665
	<b>4,821,394</b>	<b>4,198,665</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	3,807,377	3,596,265
Contract liabilities from contracts with customers	16	17,402	34,529
Grants for transfers for recognisable non financial assets	16	996,615	147,871
Unspent loans	18(d)	0	420,000
<b>Total restricted assets</b>		<b>4,821,394</b>	<b>4,198,665</b>

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

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.



**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	153,871	50,559	(172,709)	31,721	151,453	52,087	(168,565)	34,975	141,914	11,957	0	153,871
(b) Plant replacement reserve	918,877	563,879	(242,263)	1,240,493	918,854	576,148	(525,500)	969,502	425,013	587,596	(93,732)	918,877
(c) Drainage and water management reserve	85,451	256	0	85,707	85,448	794	0	86,242	84,347	1,104	0	85,451
(d) Waste management reserve	491,355	195,228	(45,315)	641,268	491,377	200,561	(50,491)	641,447	304,994	200,861	(14,500)	491,355
(e) Computer software/hardware upgrade reserve	207,710	100,823	(270,881)	37,652	207,703	103,289	(200,000)	110,992	155,026	52,684	0	207,710
(f) Mount Barker Regional Saleyards capital improvements reserve	300,845	156,185	(27,005)	430,025	294,820	64,157	(234,665)	124,312	149,123	231,286	(79,564)	300,845
(g) Mount Barker Regional Saleyards operating loss reserve	291,227	870	0	292,097	291,021	2,703	0	293,724	279,090	12,137	0	291,227
(h) Outstanding land resumptions reserve	9,393	27	0	9,420	9,392	87	0	9,479	9,272	121	0	9,393
(i) Natural disaster reserve	119,819	75,510	0	195,329	119,909	77,133	0	197,042	43,364	76,455	0	119,819
(j) Plantagenet medical centre reserve	392,960	82,481	(390,000)	85,441	2,853	82,551	0	85,404	357,751	81,225	(46,016)	392,960
(k) Spring Road roadworks reserve	55,807	167	0	55,974	55,806	518	0	56,324	55,086	721	0	55,807
(l) Mount Barker swimming pool revitalisation reserve	59,408	391,243	(134,381)	316,270	449,675	4,177	(240,000)	213,852	7,024	52,384	0	59,408
(m) Hockey ground carpet replacement	75,706	18,263	0	93,969	75,704	18,948	0	94,652	56,728	18,978	0	75,706
(n) Community resource centre building reserve	30,314	10,111	0	40,425	30,313	10,418	0	40,731	22,712	7,602	0	30,314
(o) Museum complex reserve	68,941	207	(60,000)	9,148	68,940	640	(60,000)	9,580	68,050	891	0	68,941
(p) Standpipe reserve	21,490	10,084	(13,864)	17,710	21,489	10,335	(13,900)	17,924	11,212	10,278	0	21,490
(q) Paths and trails reserve	31,646	94	0	31,740	28,542	265	0	28,807	31,237	409	0	31,646
(r) Major Projects and Renewals Reserve	281,445	68,636	(170,240)	179,841	285,338	71,228	(156,806)	199,760	305,050	27,977	(51,582)	281,445
(s) Public Open Space (WAPC 99183) reserve	0	13,147	0	13,147	0	0	0	0	0	0	0	0
	3,596,265	1,737,770	(1,526,658)	3,807,377	3,588,637	1,276,041	(1,649,927)	3,214,750	2,506,993	1,374,666	(285,394)	3,596,265

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:

**Anticipated  
date of use**

**Purpose of the reserve**

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

## 5. OTHER FINANCIAL ASSETS

### (a) Current assets

Financial assets at amortised cost

	2021	2020
	\$	\$
Financial assets at amortised cost	63,630	39,681
	<u>63,630</u>	<u>39,681</u>

#### Other financial assets at amortised cost

Self supporting loans

Self supporting loans	63,630	39,681
	<u>63,630</u>	<u>39,681</u>

### (b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

Financial assets at amortised cost	383,015	388,255
Financial assets at fair value through profit and loss	93,718	93,718
	<u>476,733</u>	<u>481,973</u>

#### Financial assets at amortised cost

Self supporting loans

Self supporting loans	383,015	388,255
	<u>383,015</u>	<u>388,255</u>

#### Financial assets at fair value through profit and loss

Units in Local Government House Trust

Unlisted equity investments (Mount Barker Co-operative shares  
 shareholding of 8,320 shares)

Units in Local Government House Trust	89,026	89,026
Unlisted equity investments (Mount Barker Co-operative shares shareholding of 8,320 shares)	4,692	4,692
	<u>93,718</u>	<u>93,718</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 18(b) 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.

### 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 28.

**SHIRE OF PLANTAGENET**  
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**6. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable  
 Trade and other receivables  
 GST receivable  
 Storm damage reimbursement receivable

NOTE	2021	2020
	\$	\$
	340,959	452,663
	131,673	229,974
	8,887	57,487
29	283,018	794,811
	<b>764,537</b>	<b>1,534,935</b>
	119,517	102,697
	<b>119,517</b>	<b>102,697</b>

**Non-current**

Pensioner's rates and ESL deferred

**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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**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 28.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

## 7. INVENTORIES

### Current

Fuel and materials

	2021	2020
	\$	\$
	56,002	89,514
	56,002	89,514
	89,514	64,420
	(249,424)	(264,398)
	215,912	289,492
	56,002	89,514

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

## 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.



## 8. OTHER ASSETS

	2021	2020
	\$	\$
<b>Other assets - current</b>		
Prepayments	0	2,500
Accrued income	5,502	6,196
	<b>5,502</b>	<b>8,696</b>

### 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.

## 9. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Buildings - specialised (WIP)	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	4,428,625	2,606,664	24,908,568	31,943,857	656,661	5,999,835	0	38,600,353
Additions	0	12,045	677,578	689,623	95,099	246,962	0	1,031,684
(Disposals)	0	0	(138,646)	(138,646)	(7,153)	(140,124)	0	(285,923)
Depreciation (expense)	0	(67,763)	(596,251)	(664,014)	(33,689)	(554,347)	0	(1,252,050)
<b>Balance at 30 June 2020</b>	4,428,625	2,550,946	24,851,249	31,830,820	710,918	5,552,326	0	38,094,064
<b>Comprises:</b>								
Gross balance amount at 30 June 2020	4,428,625	2,873,292	27,270,727	34,572,644	763,953	6,084,298	0	41,420,895
Accumulated depreciation at 30 June 2020	0	(322,346)	(2,419,478)	(2,741,824)	(53,035)	(531,972)	0	(3,326,831)
<b>Balance at 30 June 2020</b>	4,428,625	2,550,946	24,851,249	31,830,820	710,918	5,552,326	0	38,094,064
Additions	0	28,693	502,111	530,804	5,658	432,225	390,146	1,358,833
(Disposals)	0	0	0	0	0	(169,460)	0	(169,460)
Depreciation (expense)	0	(67,930)	(604,483)	(672,413)	(34,320)	(546,925)	0	(1,253,658)
<b>Balance at 30 June 2021</b>	4,428,625	2,511,709	24,748,877	31,689,211	682,256	5,268,166	390,146	38,029,779
<b>Comprises:</b>								
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	42,541,728
Accumulated depreciation at 30 June 2021	0	(390,276)	(3,023,961)	(3,414,237)	(87,355)	(1,010,357)	0	(4,511,949)
<b>Balance at 30 June 2021</b>	4,428,625	2,511,709	24,748,877	31,689,211	682,256	5,268,166	390,146	38,029,779

SHIRE OF PLANTAGENET  
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9. 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
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	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 2017	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 2017	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**

<b>Furniture and equipment</b>	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
<b>Plant and equipment</b>					
- 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

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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**10. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - other infrastructure	Infrastructure - other (WIP)	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	157,066,000	1,942,729	11,157,037	5,133,831	12,581,726	0	187,881,323
Additions	2,675,404	98,246	229,073	76,324	55,378	0	3,134,425
Depreciation (expense)	(3,184,564)	(92,643)	(154,423)	(294,990)	(295,876)	0	(4,022,496)
<b>Balance at 30 June 2020</b>	156,556,840	1,948,332	11,231,687	4,915,165	12,341,228	0	186,993,252
<b>Comprises:</b>							
Gross balance at 30 June 2020	196,940,404	3,135,914	16,109,614	10,576,690	23,807,174	0	250,569,796
Accumulated depreciation at 30 June 2020	(40,383,564)	(1,187,582)	(4,877,927)	(5,661,525)	(11,465,946)	0	(63,576,544)
<b>Balance at 30 June 2020</b>	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)
Depreciation (expense)	(3,253,148)	(97,563)	(157,766)	(263,227)	(242,501)	0	(4,014,205)
<b>Balance at 30 June 2021</b>	156,298,363	1,914,955	11,223,026	4,891,091	12,263,985	3,450	186,594,870
<b>Comprises:</b>							
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)
<b>Balance at 30 June 2021</b>	156,298,363	1,914,955	11,223,026	4,891,091	12,263,985	3,450	186,594,870



SHIRE OF PLANTAGENET  
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10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	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 2018	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 2018	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.

## 11. FIXED ASSETS

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

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 initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### 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.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Revaluation (Continued)

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

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

#### Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

#### Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

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**11. FIXED ASSETS**

**(a) Disposals of Assets**

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Buildings - specialised	0	0	0	0	0	0	0	0	138,646	0	0	(138,646)
Furniture and equipment	0	0	0	0	0	0	0	0	7,153	1,771	0	(5,382)
Plant and equipment	169,460	173,089	26,934	(23,305)	226,938	156,700	10,584	(80,822)	140,124	112,223	3,877	(31,778)
Infrastructure - other infrastructure	3,213	3,773	560	0	0	0	0	0	0	0	0	0
	172,673	176,862	27,494	(23,305)	226,938	156,700	10,584	(80,822)	285,923	113,994	3,877	(175,806)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Other property and services</b>				
Holden Colorado 4x4 Single Cab LS Auto	20,880	17,033	0	(3,847)
Holden Colorado RG 4x4 Crew Cab Auto	32,778	25,942	0	(6,836)
Holden RG colorado 4x4 Crew Cab	29,577	23,396	0	(6,181)
Volkswagen Caddy Van TDI250	5,000	10,669	5,669	0
Volkswagen Passat	15,625	17,305	1,680	0
Evertrans Side Tipping Trailer	17,000	11,000	0	(6,000)
Isuzu FVR 1000 Medium Truck	47,975	65,929	17,954	0
Solar Powered Traffic Lights	625	184	0	(441)
Stealth Mower	0	1,631	1,631	0
	169,460	173,089	26,934	(23,305)
<b>Other Asset class</b>				
<b>Economic services</b>				
Commander Ag-Quip Cattle Crush	3,213	3,773	560	0
	3,213	3,773	560	0
	172,673	176,862	27,494	(23,305)

**(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.

	2021 \$	2020 \$
Buildings - non-specialised	8,800	0
Plant and equipment	0	1,590
Infrastructure - parks & ovals	17,000	0
Infrastructure - other infrastructure	52,000	52,000
	77,800	53,590

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**11. FIXED ASSETS**

**(c) Depreciation**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	67,930	56,365	67,763
Buildings - specialised	604,483	413,346	596,251
Furniture and equipment	34,320	235,414	33,689
Plant and equipment	546,925	563,098	554,347
Infrastructure - roads	3,253,148	3,184,565	3,184,564
Infrastructure - footpaths	97,563	92,643	92,643
Infrastructure - drainage	157,766	154,422	154,423
Infrastructure - parks & ovals	263,227	199,904	294,990
Infrastructure - other infrastructure	242,501	342,290	295,876
Right-of-use assets - furniture and equipment	17,627	0	19,363
	5,285,490	5,242,047	5,293,909

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, 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 rates**

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

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	5 to 25 years
museum historic buildings	not depreciated
art works and art installations	not depreciated
Plant and equipment	5 to 25 years
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
Water supply piping and drainage systems	50 to 100 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease

**Asset Class**

Intangible assets - computer software	10 years
Parks and reserves parks and ovals	15 to 60 years
skateparks	40 years
swimming pool	50 years
Other Infrastructure saleyards infrastructure	10 to 100 years
other infrastructure	10 to 45 years

**Depreciation on revaluation**

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

(a) 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

(b) 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 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 on non-current assets in the Statement of Comprehensive Income and in the note above.



## 12. 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.

**Balance at 1 July 2019**

Depreciation (expense)

**Balance at 30 June 2020**

Depreciation (expense)

**Balance at 30 June 2021**

Right-of-use assets - furniture and equipment	Right-of-use assets Total
\$	
52,607	52,607
(19,363)	(19,363)
33,244	33,244
(17,627)	(17,627)
15,617	15,617

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 expense on lease liabilities

Interest expense on lease liabilities

Short-term lease payments recognised as expense

Low-value asset lease payments recognised as expense

**Total amount recognised in the statement of comprehensive income**

Total cash outflow from leases

2021 Actual	2020 Actual
\$	\$
(17,627)	(19,363)
(492)	(874)
0	(8,007)
(18,179)	(19,870)
(36,298)	(48,114)
(18,179)	(19,870)

The Council has two leases for minor equipment, being photocopiers and gymnasium equipment. The lease term for both leases is 4 years.

### 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 remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

#### Right-of-use assets - valuation

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 11 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 shortest. 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.

### 13. INTANGIBLE ASSETS

	2021 Actual	2020 Actual
	\$	\$
<b>(a) Computer Software</b>		
<b>Non-current</b>		
Computer software	270,881	0
	270,881	0
Movements in balances of computer software during the financial year are shown as follows:		
Recognition of computer software	270,881	0
<b>Balance at 30 June</b>	270,881	0
<b>TOTAL INTANGIBLE ASSETS</b>	270,881	0

#### 14. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Closing Balance
	\$	\$	\$		\$
Revaluation surplus - Land - freehold land	3,573,352	3,573,352	3,573,352	0	3,573,352
Revaluation surplus - Buildings - non-specialised	0	0	2,045,000	(2,045,000)	0
Revaluation surplus - Buildings - specialised	2,490,293	2,490,293	2,490,293	0	2,490,293
Revaluation surplus - Land and buildings leased	25,456,575	25,456,575	25,456,575	0	25,456,575
Revaluation surplus - Furniture and equipment	225,563	225,563	225,563	0	225,563
Revaluation surplus - Plant and equipment	1,365,650	1,365,650	1,365,650	0	1,365,650
Revaluation surplus - Infrastructure - roads	117,743,731	117,743,731	117,743,731	0	117,743,731
Revaluation surplus - Infrastructure - footpaths	1,161,153	1,161,153	1,161,153	0	1,161,153
Revaluation surplus - Infrastructure - drainage	9,713,963	9,713,963	9,713,963	0	9,713,963
Revaluation surplus - Infrastructure - parks & ovals	785,261	785,261	785,261	0	785,261
Revaluation surplus - Infrastructure - other infrastructure	619,301	619,301	619,301	0	619,301
	163,134,842	163,134,842	165,179,842	(2,045,000)	163,134,842

## 15. TRADE AND OTHER PAYABLES

### Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
Bonds and deposits held	
Other creditors	
Accrued interest on debentures	

2021	2020
\$	\$
205,172	592,432
136,278	141,071
118,581	60,960
61,530	29,633
11,438	13,093
3,848	4,448
536,847	841,637

### SIGNIFICANT ACCOUNTING POLICIES

#### 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 normally paid within 30 days of recognition

#### 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.



## 16. OTHER LIABILITIES

### Current

Contract liabilities  
 Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
17,402	34,529
996,615	147,871
1,014,017	182,400

### SIGNIFICANT ACCOUNTING POLICIES

#### Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

#### Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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**17. LEASE LIABILITIES**

	2021	2020
	\$	\$
Current	9,490	18,997
Non-current	6,434	14,614
	15,924	33,611

**(b) Movements in Carrying Amounts**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	
					Lease Principal 1 July 2020	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2020	Budget Lease Principal Repayments	Budget Lease Principal Outstanding	Budget Lease Interest Repayments	Lease Principal 1 July 2019	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Governance</b>																	
Photocopier Lease	2	Simple Leasing	2.00%	48 months	25,228	(9,304)	15,924	(417)	25,228	0	25,228	0	34,348	(9,120)	25,228	(600)	
<b>Recreation and culture</b>																	
Gymnasium Equipment Lease	1	Simple Leasing	2.00%	48 Months	8,383	(8,383)	(0)	(75)	8,383	0	8,383	0	18,259	(9,876)	8,383	(274)	
					33,610	(17,687)	15,924	(492)	33,611	0	33,611	0	52,607	(18,996)	33,611	(874)	

**SHIRE OF PLANTAGENET**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**18. INFORMATION ON BORROWINGS**

(a) Borrowings

	2021	2020
	\$	\$
Current	356,919	319,795
Non-current	1,500,168	1,798,697
	1,857,087	2,118,492

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Actual
				Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Principal	Actual	Actual
				1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	Principal	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2019	New Loans	Principal repayments	Interest repayments	Principal outstanding	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Government</b>																			
New Administration Centre	90	WATC	5.82%	986,481		(175,332)	(62,447)	811,149	986,481	0	(175,332)	(63,804)	811,149	1,152,037	0	(165,556)	(68,734)	986,481	
<b>Health</b>																			
Plantagenet Medical Centre	97	WATC	1.50%	420,000		(39,739)	(6,567)	380,261	420,000	0	(39,232)	(6,553)	380,768	0	420,000	0	(182)	420,000	
<b>Recreation and culture</b>																			
Sounness Park Development	94	WATC	3.84%	126,113		(40,449)	(5,365)	85,664	126,113	0	(40,450)	(5,672)	85,663	165,053	0	(38,940)	(6,465)	126,113	
Swimming Pool Refurbishment	98	WATC	1.50%	0				0	0	500,000	0	0	500,000	0				0	
<b>Economic services</b>																			
Saleyards Roof	95	WATC	2.70%	157,962		(24,594)	(5,151)	133,368	157,963		(24,594)	(4,100)	133,369	181,905	0	(23,943)	(5,305)	157,962	
				1,690,556	0	(280,114)	(79,530)	1,410,442	1,690,557	500,000	(279,608)	(80,129)	1,910,949	1,498,995	420,000	(228,439)	(80,686)	1,690,556	
<b>Self Supporting Loans</b>																			
<b>Health</b>																			
Plantagenet Village Homes	93	WATC	3.70%	0	0	0	0	0	0	0	0	0	0	470,554	0	(470,554)	(9,702)	0	
Plantagenet Village Homes	96	WATC	1.66%	427,936	0	(39,681)	(9,739)	388,255	427,935	0	(39,681)	(10,649)	388,254	0	427,936	0	0	427,936	
<b>Recreation and culture</b>																			
Mount Barker Golf Club - Bowls Turf	99	WATC	1.50%	0	70,000	(11,610)	(255)	58,390	0	70,000	(22,816)	(1,441)	47,184	0	0	0	0	0	
				427,936	70,000	(51,291)	(9,994)	446,645	427,935	70,000	(62,497)	(12,090)	435,438	470,554	427,936	(470,554)	(9,702)	427,936	
				2,118,492	70,000	(331,405)	(89,524)	1,857,087	2,118,492	570,000	(342,105)	(92,219)	2,346,387	1,969,549	847,936	(698,993)	(90,388)	2,118,492	

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

**SHIRE OF PLANTAGENET**  
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**18. INFORMATION ON BORROWINGS (Continued)**

**(c) New Borrowings - 2020/21**

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Pool Refurbishment	WATC	Debenture	10	1.50%	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0
Mt Barker Golf Club	WATC	Debenture	3	0.79%	70,000	70,000	70,000	70,000	70,482	0
* WA Treasury Corporation					70,000	570,000	70,000	70,000	70,482	0

**(d) Unspent Borrowings**

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Plantagenet Medical Centre (97)	18/06/2020	\$ 420,000	\$ 0	\$ (420,000)	\$ 0
* WA Treasury Corporation		420,000	0	(420,000)	0

**(e) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

	2021	2020
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	(2,139)	(52)
<b>Total amount of credit unused</b>	<b>517,861</b>	<b>519,948</b>

**Loan facilities**

Loan facilities - current	356,919	319,795
Loan facilities - non-current	1,500,168	1,798,697
Lease liabilities - current	9,490	18,997
Lease liabilities - non-current	6,434	14,614
<b>Total facilities in use at balance date</b>	<b>1,873,011</b>	<b>2,152,103</b>

**Unused loan facilities at balance date**

1,500,000	1,500,000
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**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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.

**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.

**Risk**

Information regarding exposure to risk can be found at Note 28.



## 19. EMPLOYEE RELATED PROVISIONS

### (a) Employee Related Provisions

#### Opening balance at 1 July 2020

Current provisions  
Non-current provisions

Additional provision  
Amounts used

#### Balance at 30 June 2021

#### Comprises

Current  
Non-current

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date  
More than 12 months from reporting date  
Expected reimbursements from other WA local governments

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	542,632	461,922	1,004,554
Non-current provisions	0	98,855	98,855
	542,632	560,777	1,103,409
Additional provision	320,888	90,092	410,980
Amounts used	(352,691)	(142,687)	(495,378)
Balance at 30 June 2021	510,829	508,182	1,019,011
Comprises			
Current	510,829	401,881	912,710
Non-current	0	106,301	106,301
	510,829	508,182	1,019,011
	2021	2020	
	\$	\$	
Less than 12 months after the reporting date	403,583	518,061	
More than 12 months from reporting date	704,252	606,428	
Expected reimbursements from other WA local governments	(88,824)	(21,080)	
	1,019,011	1,103,409	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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 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

#### Other long-term employee benefits (Continued)

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.

#### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## 20. NOTES TO THE STATEMENT OF CASH FLOWS

### 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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	7,159,521	3,794,351	5,297,818
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	717,378	1,042,087	190,352
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(1,441)
Depreciation on non-current assets	5,285,490	5,242,047	5,293,909
(Profit)/loss on sale of asset	(4,189)	70,238	171,929
Changes in assets and liabilities:			
(Increase)/decrease in receivables	753,578	195,342	(775,927)
(Increase)/decrease in other assets	3,194	0	123,788
(Increase)/decrease in inventories	33,512	2,659	(25,094)
Increase/(decrease) in payables	(304,790)	486,508	486,590
Increase/(decrease) in employee provisions	(84,398)	(132,486)	116,460
Increase/(decrease) in other liabilities	831,617	0	137,595
Non-operating grants, subsidies and contributions	(3,470,150)	(3,927,114)	(2,111,268)
Net cash from operating activities	3,761,242	2,979,281	3,606,893

## 21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	5,194,386	4,961,837
Law, order, public safety	3,495,222	3,747,140
Education and welfare	758,536	776,767
Community amenities	3,867,464	3,673,275
Recreation and culture	20,794,858	22,584,543
Transport	169,436,346	169,736,860
Economic services	12,903,975	13,011,136
Other property and services	8,460,362	8,674,004
Unallocated	8,645,440	5,510,312
	<u>233,556,589</u>	<u>232,675,874</u>

## 22. CONTINGENT LIABILITIES

### **Mount Barker Community Centre**

The Council has a joint contingent liability with the Baptist Union of WA for the repayment of a \$100,000 loan (for the Mount Barker Community Centre) to the Minister for Regional Development in the event of default of the service at the new centre. The Council has received a letter from the Baptist Union of WA advising that they have undertaken to carry on the service in the event of the local Baptist Church defaulting. The agreement specified a guarantee of 10 years of operation. The centre opened in November 2011, so contingent liability period ends in November 2021.

### **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.



## 23. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects	1,712,816	372,205
- plant & equipment purchases	249,100	225,234
	<b>1,961,916</b>	<b>597,439</b>

Payable:

- not later than one year	1,961,916	597,439
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The current year commitments represent 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 artwall
- Saleyards bitumen repairs
- Implementation of new corporate business system
- Purchase of a wheel loader

The prior year commitments represent a shed for the oil disposal area at the O'Neil Road waste management facility, playgrounds at Kendenup Hall and Bonnuyup Park, Plantagenet Medical Centre additions, an Isuzu NPR NPR 75-190 truck and a UD PK18 280 Croner truck.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year	10,692	21,469
- later than one year but not later than five years	6,237	16,929
- later than five years	0	0
	<b>16,929</b>	<b>38,398</b>

## SIGNIFICANT ACCOUNTING POLICIES

### Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

### Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

## 24. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Cr Chris Pavlovich</b>			
President's annual allowance	6,790	6,790	6,932
Meeting attendance fees	15,450	15,450	15,783
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	179
	24,240	24,684	24,894
<b>Cr Jon Oldfield</b>			
Deputy President's annual allowance	1,698	1,698	1,557
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	0
	11,948	12,392	11,807
<b>Cr Brett Bell</b>			
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	0
	10,250	10,694	10,250
<b>Cr Ken Clements</b>			
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	0
	10,250	10,694	10,250
<b>Cr Sue Etherington</b>			
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	0
	10,250	10,694	10,250
<b>Cr Len Handasyde</b>			
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	0
	10,250	10,694	10,250
<b>Cr Jeff Moir</b>			
Meeting attendance fees	8,250	8,250	8,250
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	679	222	0
	10,929	10,694	10,250
<b>Cr Marie O'Dea</b>			
Meeting attendance fees	8,250	8,250	8,250
Other expenses	0	0	595
Annual allowance for ICT expenses	2,000	2,222	2,000
Travel and accommodation expenses	0	222	45
	10,250	10,694	10,889

## 24. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Cr Karen Woltering</b>			
Meeting attendance fees	8,250	8,250	5,714
Annual allowance for ICT expenses	2,000	2,222	1,333
Travel and accommodation expenses	0	222	0
	10,250	10,694	7,047
<b>Cr Bevan Lang</b>			
Meeting attendance fees	0	0	2,600
Annual allowance for ICT expenses	0	0	630
	0	0	3,230
	108,617	111,938	109,117
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	6,790	6,790	6,932
Deputy President's allowance	1,698	1,698	1,557
Meeting attendance fees	81,450	81,450	80,471
Other expenses	0	0	9,412
Annual allowance for ICT expenses	18,000	20,000	20,078
Travel and accommodation expenses	679	2,000	224
	108,617	111,938	118,674

**SHIRE OF PLANTAGENET**  
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**25. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

	<b>2021 Actual</b>	<b>2020 Actual</b>
The total of remuneration paid to KMP of the Shire during the year are as follows:	\$	\$
Short-term employee benefits	804,657	612,856
Post-employment benefits	83,410	71,307
Other long-term benefits	21,511	17,680
	<b>909,578</b>	<b>701,843</b>

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.



**SHIRE OF PLANTAGENET**  
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**25. RELATED PARTY TRANSACTIONS (Continued)**

**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 guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2021 Actual \$	2020 Actual \$
Sale of goods and services	37,163	38,758
Purchase of goods and services	295,053	203,069
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	15,285	11,373
<b>Amounts payable to related parties:</b>		
Trade and other payables	341	107,389

**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 elected 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.

**SHIRE OF PLANTAGENET**  
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**26. RATING INFORMATION**

(a) Rates

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>2020/21 Actual Rateable Value \$</b>	<b>2020/21 Actual Rate Revenue \$</b>	<b>2020/21 Actual Interim Rates \$</b>	<b>2020/21 Actual Back Rates \$</b>	<b>2020/21 Actual Total Revenue \$</b>	<b>2020/21 Budget Rate Revenue \$</b>	<b>2020/21 Budget Interim Rate \$</b>	<b>2020/21 Budget Back Rate \$</b>	<b>2020/21 Budget Total Revenue \$</b>	<b>2019/20 Actual Total Revenue \$</b>
<b>Differential general rate / general rate</b>												
<b>Gross rental valuations</b>												
Rural Townsite	0.097453	154	1,677,475	163,475	0	0	163,475	163,475	0	0	163,475	916,316
Mount Barker Townsite	0.097453	683	9,796,491	954,697	93	0	954,790	954,699	0	0	954,699	497
Strata Title	0.097453	1	10,660	1,039	0	0	1,039	1,039	0	0	1,039	164,867
Rural GRV	0.097453	42	1,224,980	119,378	38	0	119,416	119,378	0	0	119,378	116,581
<b>Unimproved valuations</b>												
Rural	0.00806	1,162	534,961,000	4,312,000	4,914	472	4,317,386	4,312,000	0	0	4,312,000	4,315,182
<b>Sub-Total</b>		2,042	547,670,606	5,550,589	5,045	472	5,556,106	5,550,591	0	0	5,550,591	5,513,443
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
Rural Townsite	900	380	1,194,775	342,000	306	0	342,306	342,000	0	0	342,000	330,297
Mount Barker Townsite	900	363	2,406,182	326,700	1,466	74	328,240	326,700	0	0	326,700	81,000
Strata Title	900	90	190,686	81,000	300	0	81,300	81,000	0	0	81,000	340,799
Rural GRV	900	32	195,871	28,800	0	0	28,800	28,800	0	0	28,800	27,000
<b>Unimproved valuations</b>												
Rural	900	571	49,641,000	513,900	(900)	(226)	512,774	513,900	0	0	513,900	503,100
Mining	900	7	40,047	6,300	1,368		7,668	6,300	0	0	6,300	6,300
<b>Sub-Total</b>		1,443	53,668,561	1,298,700	2,540	(152)	1,301,088	1,298,700	0	0	1,298,700	1,288,496
		3,485	601,339,167	6,849,289	7,585	320	6,857,194	6,849,291	0	0	6,849,291	6,801,939
Discounts/concessions (Note 26(b))							(51,774)				(46,951)	(86)
<b>Total amount raised from general rate</b>							6,805,420				6,802,340	6,801,853

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

26. RATING INFORMATION (Continued)

(b) Waivers or Concessions

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

Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$	
General rates	Write off	0.00%	0	115	0	86
General rates	Donation	50% or 100%	0.00	51,659	46,951	
				51,774	46,951	86
Total discounts/concessions (Note 26(a))				51,774	46,951	86

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

Circumstances in which  
 the Waiver or Concession is  
 Granted and to whom it was  
 available

Objects of the Waiver  
 or Concession

Reasons for the Waiver  
 or Concession

General rates	General Rates - small debt write off	Small debt write off	Impractical to recover
General rates	Concession for Shire leases to community groups	Donation	Financial assistance to community groups

26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	17/08/2020	0.00	0.00%	0.08%
<b>Option Two</b>				
First instalment	17/08/2020	0.00	0.00%	0.08%
Second instalment	04/01/2021	7.50	5.50%	0.08%
<b>Option Three</b>				
First instalment	17/08/2020	0.00	0.00%	0.08%
Second instalment	19/10/2020	7.50	5.50%	0.08%
Third instalment	04/01/2021	7.50	5.50%	0.08%
Fourth instalment	08/03/2021	7.50	5.50%	0.08%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	28,731	28,444	35,809
Interest on instalment plan	22,763	21,818	24,250
Charges on instalment plan	13,668	16,000	16,298
	65,162	66,262	76,357

SHIRE OF PLANTAGENET  
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27. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2019/20
	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(30 June 2020 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a)	(27,494)	(10,584)
Less: Movement in liabilities associated with restricted cash		181,924	75,739
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(1,441)
Movement in pensioner deferred rates (non-current)		(16,820)	0
Movement in employee benefit provisions (non-current)		(84,398)	(132,486)
Add: Loss on disposal of assets	11(a)	23,305	80,822
Add: Depreciation on non-current assets	11(c)	5,285,490	5,242,047
<b>Non cash amounts excluded from operating activities</b>		<b>5,180,083</b>	<b>5,361,723</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash backed	4	(3,807,377)	(3,214,750)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(63,630)	(41,762)
Less: Current assets not expected to be received at end of year			
- Unspent borrowings		0	(500,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	18(a)	356,919	637,963
- Current portion of contract liability held in reserve		0	181,924
- Current portion of lease liabilities		9,490	0
- Employee benefit provisions		912,710	812,159
- Bonds and deposits held		0	209,126
<b>Total adjustments to net current assets</b>		<b>(2,591,888)</b>	<b>(1,915,340)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		8,049,192	4,390,946
Less: Total current liabilities		(2,829,983)	(2,475,606)
Less: Total adjustments to net current assets		(2,591,888)	(1,915,340)
<b>Net current assets used in the Rate Setting Statement</b>		<b>2,627,321</b>	<b>0</b>
			6,970,644
			(2,367,383)
			(2,292,600)
			2,310,661



## 28. 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
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	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 and term deposits 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 \$
<b>2021</b>					
Cash and cash equivalents	0.14%	7,159,521	5,909,492	1,246,729	3,300
<b>2020</b>					
Cash and cash equivalents	1.38%	5,297,818	3,907,190	1,387,328	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.

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	12,467	13,873

\* 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 18(b).

## 28. 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. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage 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 2020 or 1 July 2021 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 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	138,278	70,854	47,246	204,098	460,476
Loss allowance	0	0	0	0	0
<b>29 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	214,315	91,778	47,891	201,376	555,360
Loss allowance	0	0	0	0	0

## 28 FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

The loss allowance as at 30 June 2021 and 30 June 2020 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
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.84%	0.00%	0.00%	9.89%	
Gross carrying amount	71,535	35,937	8,631	15,570	131,673
Loss allowance	600	0	0	1,540	2,140

### 29 June 2020

Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	145,372	71,378	4,919	8,305	229,974
Loss allowance	0	0	0	0	0

## 28. 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(e).

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.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<b>2021</b>					
Payables	536,847	0	0	536,847	536,847
Borrowings	418,687	1,251,063	365,448	2,035,198	1,857,087
Other Contract liabilities	1,014,017	0	0	1,014,017	1,014,017
Lease liabilities	9,490	6,434	0	15,924	15,924
	1,979,041	1,257,497	365,448	3,601,986	3,423,875
<b>2020</b>					
Payables	841,637	0	0	841,637	841,637
Borrowings	405,191	1,516,647	485,504	2,407,342	2,118,492
Other Contract liabilities	182,400	0	0	182,400	182,400
Lease liabilities	18,997	14,614	0	33,611	33,611
	1,448,225	1,531,261	485,504	3,464,990	3,176,140

## 29. CORRECTION OF ERROR

### Recognition of storm damage reimbursement

The Department of Fire and Emergency Services activated the Disaster Recovery Funding Arrangements for event 'AGRN858 Flooding in the Shire of Plantagenet (19 March 2019)' in April 2019. DFES approved a series of work packages to repair the damage in early 2020. By 30 June 2020, a total of \$1,467,938 had been spent by the Shire on repairs. A sum of \$522,426 had been reimbursed, with claims totalling \$794,811 yet to be processed. This amount receivable was not recognised in the 2019/2020 Annual Financial Report.

This situation has been reviewed and found to be in error, due to the following:

The Shire has applied paragraph 8 of AASB 1058 and determines that under AASB 9 it had a contractual right to receive a portion of the total reimbursement given that it had carried out repairs prior to 30 June 2020 (i.e. it recognises a financial asset of \$794,811, described as 'Storm Damage reimbursement receivable' under the category of Trade and Other Receivables in its statement of financial position) and has:

- assessed that it has satisfied the eligibility criteria of the Disaster Recovery Funding Arrangements to the extent of \$794,811 and therefore has a receivable representing its unconditional contractual right to receive cash in the future (paragraph AG4 of AASB 132); and
- already performed under the contract, i.e. the contract is no longer equally proportionately unperformed.

At the same time the Shire applies paragraph 9 of AASB 1058 and determines there is no 'related amount' to be recognised (including revenue under AASB 15). Therefore, in accordance with paragraph 10 of AASB 1058, the Shire recognises \$794,811 income in its statement of financial position for the year ended 30 June 2020.

Statement of Financial Position (Extract)	30 June 2020 \$	Increase/ (Decrease) \$	30 June 2020 (Restated) \$
Trade and Other Receivables	740,124	794,811	1,534,935
Total Current Assets	6,175,833	794,811	6,970,644
Total Assets	231,881,063	794,811	232,675,874
Net assets	227,601,514	794,811	228,396,325
Retained earnings	60,870,407	794,811	61,665,218
Total equity	227,601,514	794,811	228,396,325

Statement of Comprehensive Income (Extract)	2020 \$	Increase/ (Decrease) \$	2020 (Restated) \$
<i>By Nature or Type</i>			
Operating grants, subsidies and contributions	2,914,981	794,811	3,709,792
<i>By program</i>			
<b>Revenue</b>			
Transport	524,335	794,811	1,319,146
Net result for the period	(604,459)	794,811	190,352
<b>Total comprehensive income for the period</b>	(604,459)	794,811	190,352

As a result of the prior year restatements, some of the Shire's financial ratios as at 30 June 2020 have been restated. See Note 33.



### 30. 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:

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Feral Pig Eradication Committee	83,359	0	(12,967)	70,392
Contribution - Public Open Space	102,077	0	(13,147)	88,930
Bonds - Other	330,291	693	0	330,984
	515,727	693	(26,114)	490,306

# SHIRE OF PLANTAGENET

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

### 31. 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) 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.

#### i) 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 regulatory 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.

**SHIRE OF PLANTAGENET  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**32. ACTIVITIES/PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**PROGRAM NAME AND OBJECTIVES**

**ACTIVITIES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

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.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and investments.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

Fire prevention, emergency services, animal control and administration of local laws.

**HEALTH**

To provide an operational framework for good community health.

Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

**HOUSING**

To provide and maintain staff housing.

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

Provide services required by the community.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

**RECREATION AND CULTURE**

To establish and manage infrastructure and resources to assist the social well being of the community.

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

**TRANSPORT**

To provide effective and efficient transport infrastructure to the community.

Construction and maintenance of streets, roads and bridges and lighting of streets.

**ECONOMIC SERVICES**

To promote the Shire and improve its economic wellbeing.

The development of tourism and area promotion. Regulation of building control. Provision of standpipes.

**OTHER PROPERTY AND SERVICES**

To monitor and control the Council's overheads operating accounts.

Private works, public works and plant overhead allocations.

### 33. FINANCIAL RATIOS

	2021 Actual	2020 Restated	2019 Actual
Current ratio	1.81	1.36 (a)	1.33
Asset consumption ratio	0.66	0.68	0.69
Asset renewal funding ratio	0.89	0.86	0.88
Asset sustainability ratio	0.71	0.76	0.60
Debt service cover ratio	7.91	4.38 (a)	9.59
Operating surplus ratio	(0.19)	(0.20) (a)	(0.18)
Own source revenue coverage ratio	0.65	0.63	0.62

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

(a) The 2020 comparatives have been restated due to the correction of prior year error, see Note 29.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Plantagenet

To the Councillors of the Shire of Plantagenet

## Report on the audit of the annual financial report

### Opinion

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

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

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

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter – Restatement of comparative balances

I draw attention to Note 29 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.



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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

## **Auditor's responsibility for the audit of the financial report**

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

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

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

## **Report on other legal and regulatory requirements**

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

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last 3 financial years.
  - b) The Asset Sustainability Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last 3 financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

### **Other matter**

The financial ratios for 2019 and 2020 in Note 33 of the financial report were audited by another auditor when performing their audit of the Shire for the years ending 30 June 2019 and 30 June 2020. The auditor expressed an unmodified opinion on the financial report for those years.

### **Other information**

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

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

### **Matters relating to the electronic publication of the audited financial report**

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



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
16 December 2021