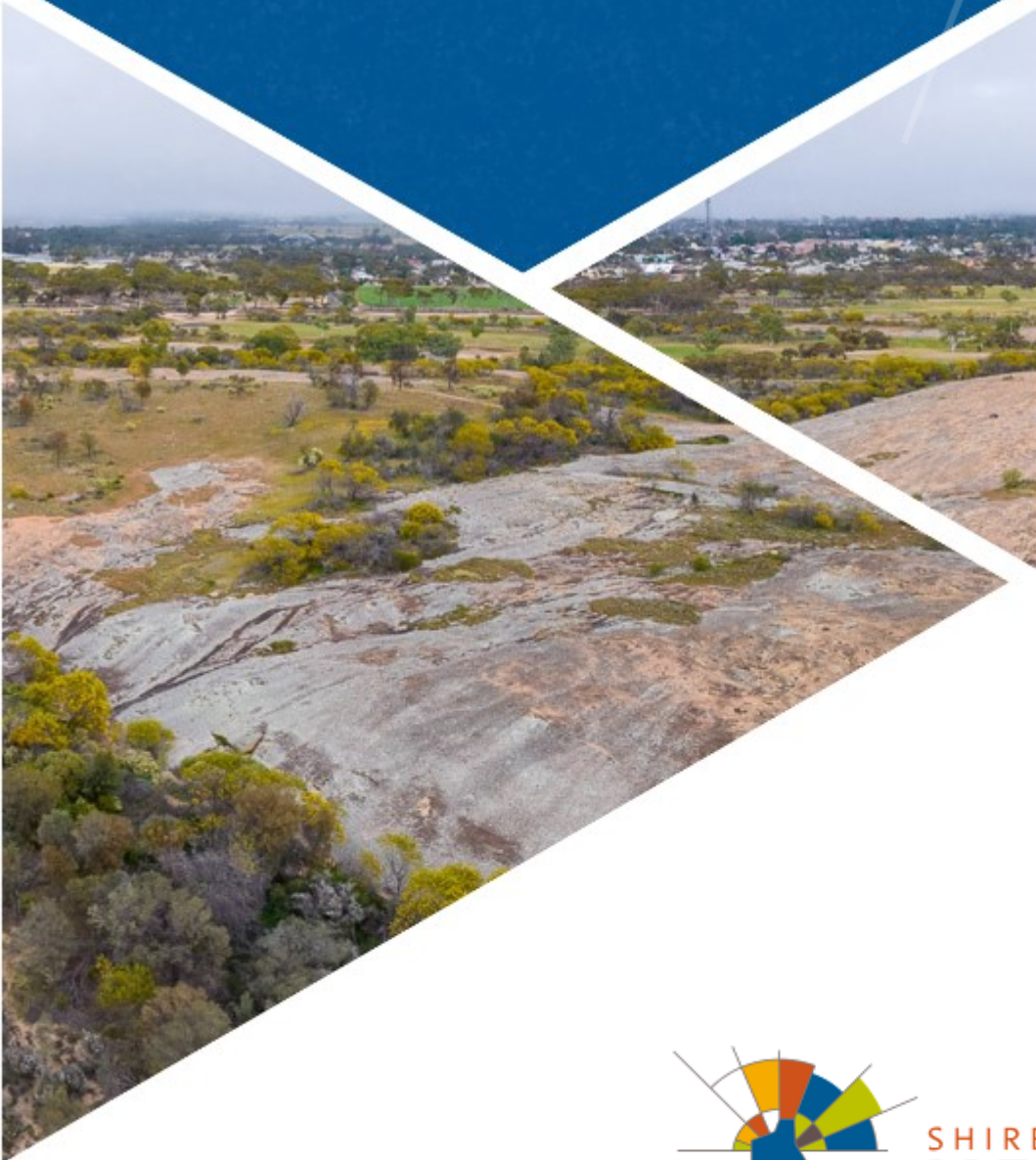


# ANNUAL REPORT

## 2022/23



SHIRE OF  
**MERREDIN**  
INNOVATING THE WHEATBELT

# Acknowledgement of Country

*The Shire of Merredin would like to acknowledge the Traditional Owners of the land on which the Shire stands today, and pay our respects to their Elders past, present and emerging.*

*We acknowledge their continued connection and care for country, of the land and waters around Merredin, and the ongoing contribution they make to this region.*

## Our Community Vision

*“Merredin is the commercial and cultural heart of the eastern wheatbelt region. A place people are proud to call home and where visitors are always welcome”*

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SHIRE PRESIDENT’S MESSAGE

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## Where to find this Report

Copies of this report can be obtained in the following ways:

- ▶ **In person:** Collect a hard copy from the Shire Administration Office or Library
- ▶ **Online:** [www.merredin.wa.gov.au](http://www.merredin.wa.gov.au)
- ▶ **Email:** [admin@merredin.wa.gov.au](mailto:admin@merredin.wa.gov.au)

## Comments and Feedback

Council and Shire officers are keen for any feedback you may have on the Annual Report. Feedback can be in writing and dropped off at any Shire venue, phoned through to the Shire Admin Building on (08) 9041 1611 or emailed to the Shire via [admin@merredin.wa.gov.au](mailto:admin@merredin.wa.gov.au)

# SHIRE PRESIDENT'S MESSAGE

---

*On behalf of the Shire of Merredin (the Shire) Council, it is my pleasure to present the Annual Report for the 2022/23 reporting period. It has been a busy year for the Shire Council, actively engaging in planning for the CBD Redevelopment and advocating for the Shire and its key projects.*



## Pioneer Park

Merredin's Pioneer Park was officially re-opened on 28 October 2022, following a staged \$1.8 million redevelopment which began in May 2022. Pioneer Park is an iconic part of Merredin, and I am pleased to be able to welcome the community back to the space. Completion of all compacted gravel surfaces, concrete, asphalt and feature lighting highlighting the water tower and bronze statues, as well as feature leaf imprints from local Salmon Gum and Coolibah trees have provided the park with a vital boost for tourism to the area and in turn stimulated the local economy.

## Council Adopts Corporate Business Plan

The new Corporate Business Plan 2022/23 - 2025/2026 (CBP) was adopted during the Ordinary Council Meeting held on Tuesday, 27 June 2023. This plan shows the steps the Shire will take towards achieving the vision Council and Community have set for the Shire of Merredin by describing our priorities, and the projects, initiatives and services the Shire will deliver over the next four years.

These initiatives are thoughtfully detailed within the CBP, aiming to fulfill our promises to the community and make tangible progress towards their aspirations.

## Merredin Regional Community and Leisure Centre Service

Extensive community consultation was undertaken during the year with users of the MRCLC, to review the operations of the service, and to set service levels into the future. The review and subsequent tender process were then considered at a later Council meeting (outside of the reporting period), where after in-depth discussions on the future of the facility, Council resolved to decline all tender submissions received and instructed the Chief Executive Officer to bring the MRCLC facility back under the management of the Shire.

The community involvement and participation in the review meant that Council had a strong basis for the decision, and I look forward to reporting on the progress of the in-house service in next years' report.

## Ward and Representation Review

In July 2022, the Hon John Carey MLA, Minister for Local Government, advised of the next steps in the reform process which included the requirements for local governments to conduct a Ward and Representation Review, and to reduce the number of elected members based on population.

In response, the Shire of Merredin commenced a review in December 2022. As part of this, a Discussion Paper was released to the public for a consultation period of seven weeks in which community input was sought regarding the preferred number of elected members and communities of interest, while comments regarding ward systems were also invited.

On consideration of the submissions received during the consultation period, Council endorsed the number of elected members be reduced from 9 to 7, while also maintaining a no ward structure. The Shire submitted a report to the Local Government Advisory Board detailing the findings from the review, which was accepted. This resulted in a reduction in councillor numbers to be implemented over the next two election cycles in 2023 and 2025.

### **IPWEA WA Excellence Awards**

The Institute of Public Works Engineering Australasia (IPWEA) WA Excellence Awards showcase high calibre projects from local government and public works sectors that demonstrate excellence in engineering and innovative practices. On Friday, 10 March 2023 the Shire of Merredin won three awards at the annual awards night including Excellence in Innovation Award (Regional) for the Standalone Reuse Water Irrigation System – Merredin Cemetery, a Best Public Works Project less than \$2M (Regional) Highly Commended Award for the Pioneer Park Revitalisation, and the Emerging Young Leader Award which was presented to the Shire's

Executive Manager Engineering Services of the time, Lindon Mellor. Read more about these projects on page 11.

This was a fantastic achievement for the Shire's Engineering team who consistently demonstrate a hard work ethic, show a drive for innovation and sustainability, and are committed to delivering projects of a high standard for the Merredin community.

### **Closing Comments**

I would like to thank my fellow Councillors and the Shire's dedicated staff members for their outstanding work and dedication to the Shire during the 2022/23 reporting period. We have ensured essential services have continued for our community and we have an exciting year ahead delivering our key projects, including the remainder of the CBD Redevelopment.

I look forward to continuing to work closely with our community to ensure we are achieving our goals and paving the way for the future generations to come.

### **Mark McKenzie**

*Shire President*

# CEO REPORT

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*The Shire of Merredin is proud to present its annual report for the financial year to 30 June 2023. This report outlines our financial and operational performance for the year against the key projects, goals, and priorities of our Strategic Community Plan (SCP), as well as the annual financials.*

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

Our report is an important way we can inform key stakeholders about our achievements and challenges, as well as our plans for the coming year. We hope this report helps you understand our operations and celebrate our achievements for Merredin.

In particular, I am thrilled that the audited financial statements and associated findings from the Office of the Auditor General show a clean financial audit finding for the year. This shows a significant improvement from the findings of 2021/22, and is the culmination of several years of work within the organisation to improve our financial practices, and processes across the board to reflect contemporary practices and continuous improvement.

During the year, the Administration worked closely with Council on the development of the Corporate Business Plan, to plan for the future. Our focus was to define the services provided by the Shire and the resources needed to ensure their continued delivery in the future, while also outlining the major and strategic projects currently in the pipeline that will help us realise the community vision.

Due to the lingering effects of the COVID-19 pandemic on supply and labour, during the year the

Shire focussed on developing a pipeline of infrastructure projects, to set us up to deliver substantial capital works, and improvements to our services in the next two years.

Over the past 18 months, the global economic climate has undergone substantial change in the aftermath of the COVID-19 pandemic and the associated macroeconomic shocks, constraining supply chains and therefore the Shire's ability to deliver capital projects in particular. The changes in the economic environment meant that had we continued with our previously scoped and funded capital delivery, we would have been under-resourced for these projects.

Instead, our focus was to re-scope many of our projects, while planning to deliver grant-funded capital projects which are time sensitive. Where capital works or other programs have not yet been funded or identified for municipal funding, the Shire has focused on planning and design, rather than project execution to have projects shovel ready for the 2023/24 financial year.

We have also focussed our efforts in 2022/23 into securing grant funding for the shortfall on key projects, rather than de-scoping the works.

This has meant much of 2022/23 has been spent in review and design, particularly for the Shire's CBD Redevelopment Project. This substantial commitment will be tendered and constructed in

2023/24, and see the final pieces of the development delivered for the community.

The grant-funded capital works program which has been prioritised for delivery over the next few years is significant. The Shire's CBD Redevelopment Project has an estimated construction cost of \$8.4m in the next budget year, and our capital works associated with our roads program has more than tripled.

During the year we also focussed on the following:

- ▶ Internal governance improvements for the organisation, with improvements in our financial sustainability, compliance, and regulatory requirements;
- ▶ A focus on reviewing and planning for our recreation services and associated assets;
- ▶ Our CBD Redevelopment Project is a significant capital commitment. This projects inception in 2022 saw the successful completion of Pioneer Park, which included a new car park, recreation areas and landscaping. Our attention has since been redirected towards the construction of a vibrant town centre precinct and the revitalisation of Apex Park. It is expected that the construction of these will commence in early 2024;
- ▶ An extensive roads renewal and sealing program, leveraging off grant funded programs to improve our road network;
- ▶ A series of sustainability projects of regional significance across both water and waste management; and
- ▶ Commencement of a Local Planning Scheme review, the first step of an overall approach to support business and economic development in the Shire.

## Closing Comments

I would like to thank my fellow team members who have adapted to a challenging financial environment for our service delivery, and risen to meet the challenges of staff shortages in the past 12 months. I am very proud of their commitment to our community and work towards the long-term outcomes Council and Community have set as their vision, during another challenging year.

I would also like to thank our community for their support.

**Lisa Clack**

*Chief Executive Officer*

# ELECTED MEMBERS

As at 30 June 2023

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**SHIRE PRESIDENT**

***Cr Mark McKenzie***

Term expires 2023

[crmckenzie@merredin.wa.gov.au](mailto:crmckenzie@merredin.wa.gov.au)



**DEPUTY SHIRE PRESIDENT**

***Cr Donna Crook***

Term expires 2025

[crcrook@merredin.wa.gov.au](mailto:crcrook@merredin.wa.gov.au)



***Cr Ross Billing***

Term expires 2023

[crbilling@merredin.wa.gov.au](mailto:crbilling@merredin.wa.gov.au)



***Cr Julie Flockart***

Term expires 2025

[crflockart@merredin.wa.gov.au](mailto:crflockart@merredin.wa.gov.au)



***Cr Renee Manning***

Term expires 2023

[crmanning@merredin.wa.gov.au](mailto:crmanning@merredin.wa.gov.au)



***Cr Romolo Patroni***

Term expires 2025

[crpatroni@merredin.wa.gov.au](mailto:crpatroni@merredin.wa.gov.au)



***Cr Megan Simmonds***

Term expires 2025

[crsimmonds@merredin.wa.gov.au](mailto:crsimmonds@merredin.wa.gov.au)



***Cr Phil Van Der Merwe***

Term expires 2023

[crvandermerwe@merredin.wa.gov.au](mailto:crvandermerwe@merredin.wa.gov.au)



# ELECTED MEMBER ATTENDANCE

For the period 1 July 2022 - 30 June 2023

Member	Ordinary Council Meetings	Special Council Meetings	Audit Committee Meetings	Annual Electors Meetings
	12 Held	9 Held	5 Held	2 Held
Cr Mark McKenzie	12	9	5	2
Cr Donna Crook	11	6	5	2
Cr Leah Boehme*	1	1	1	0
Cr Ross Billing	11	9	1	2
Cr Julie Flockart	10	8	5	2
Cr Renee Manning	10	8	4	2
Cr Romolo Patroni	11	9	5	2
Cr Megan Simmonds	12	9	2	2
Cr Van Der Merwe	10	8	0	2

\* Denotes outgoing Councillor

# ELECTED MEMBER DIVERSITY

As at 30 June 2023

Councillor Profile	Age	M	F	Aboriginal or Torres Strait Islander	Country of Birth	Language Spoken
Between 18—25	-	-	-	-	-	-
Between 26—34	-	-	-	-	-	-
Between 35—44	4	2	2	No	Australia	English
Between 45—54	1	1	-	No	Australia	English
Between 55—64	3	-	3	No	Australia	English
65+	1	1	-	No	Australia	English

# OUR SHIRE

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*The Shire of Merredin (the Shire) is a local government area situated 262km east of Perth in the Eastern Wheatbelt of Western Australia. The Shire spans 3,296km<sup>2</sup> and includes the towns of Merredin, Hines Hill, Burracoppin, and Muntadgin, and the localities of Goomarin, Korbel, Nangeenan, Nokanning, South Burracoppin, Tandegin, Norpa, and Nukarni.*

With a population of approximately 3,232, Merredin acts a major commercial retail hub for the Central and Eastern Wheatbelt, serving the industrial needs of surrounding shires and is a base for a range of government agencies and services.

The Shire is an area with high employment and extensive community involvement, that is well connected with around 2,250 vehicles travelling along Great Eastern Highway past the town each day. Merredin is also serviced daily by the Transwa Prospector Train, making it convenient to find by road and rail.

Agriculture is the region's primary industry, with Merredin being the regional receival point for Co-operative Bulk Handling (CBH). Grain production is a large part of the community with wheat, barley,

and canola being the main crops planted. Sheep farming is also a viable industry in the area.

The Shire of Merredin is home to the Collgar Wind Farm; a \$750 million project that has seen the establishment of the largest single stage wind farm in the Southern Hemisphere. Other attractions include Merredin Peak and Tamma Parkland where there are bush walking trails and rock walls. The remains of many military installations from the town's role as a line of defence during World War II, along with Wildflowers and Granite Rock sites are other popular attractions. Cummins Theatre and other historical buildings in Merredin offer a fascinating glimpse into the growth and development of the area.

## OUR VALUES

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**Integrity** - Act in an honest, open and accountable manner in all of our activities ensuring they are equitable and socially just.



**Participation** - Provide genuine opportunities for informed community participation in decision making in a framework of local democracy.



**Service** - Be sensitive and responsive to the needs and aspirations of our community and focusing on customer satisfaction and value for money.



**Learning** - Continue learning from training, our actions and experiences, and continually seeking better and more innovative ways of doing things.



**Valuing People** - Value the contribution the people inside and outside the organisation make to the achievement of the Shire's vision.



**Commitment** - Ensure our actions serve the people of Merredin and their long-term interests.



**Sustainability** - Have a global perspective and ensure our actions minimise the impact on the environment and the resources available for future generations.

# FACT FILE



Statistics sourced from: Merredin's idcommunity profile on profile.id.com.au | 2021 Census | WEROC

# OUR EXECUTIVE MANAGEMENT

As at 30 June 2023

The Shire's current organisational structure comprises of five directorates, each overseen by an Executive position. Each Executive Manager is responsible for providing accountable and ethical leadership, and strategic management for the organisation, while also ensuring the Shire's operations in their respective directorates are efficient and effective.



## **Chief Executive Officer—Lisa Clack**

The CEO's role is to provide overall strategic direction, leadership, governance, economic development, media and communications, advocacy, and coordination of the Shire's day-to-day operation.

## **Executive Manager Strategy & Community—Codi Brindley-Mullen**

The EMSC plays a pivotal role in formulating and implementing strategic initiatives to address community needs and achieve organisational goals. This involves overseeing recreational, emergency, library, and visitor services, as well as arts and culture.



## **Executive Manager Corporate Services—Leah Boehme**

The EMCS is responsible for managing essential administrative functions such as finance, human resources, CCTV, records management, and information technology, to ensure the smooth operation of the organisation.

## **Executive Manager Development Services—Peter Zenni**

The EMDS plays a key role in overseeing and facilitating urban planning, zoning, and development activities within the community, including managing land-use policies, coordinating development applications, and ensuring compliance with regulations.

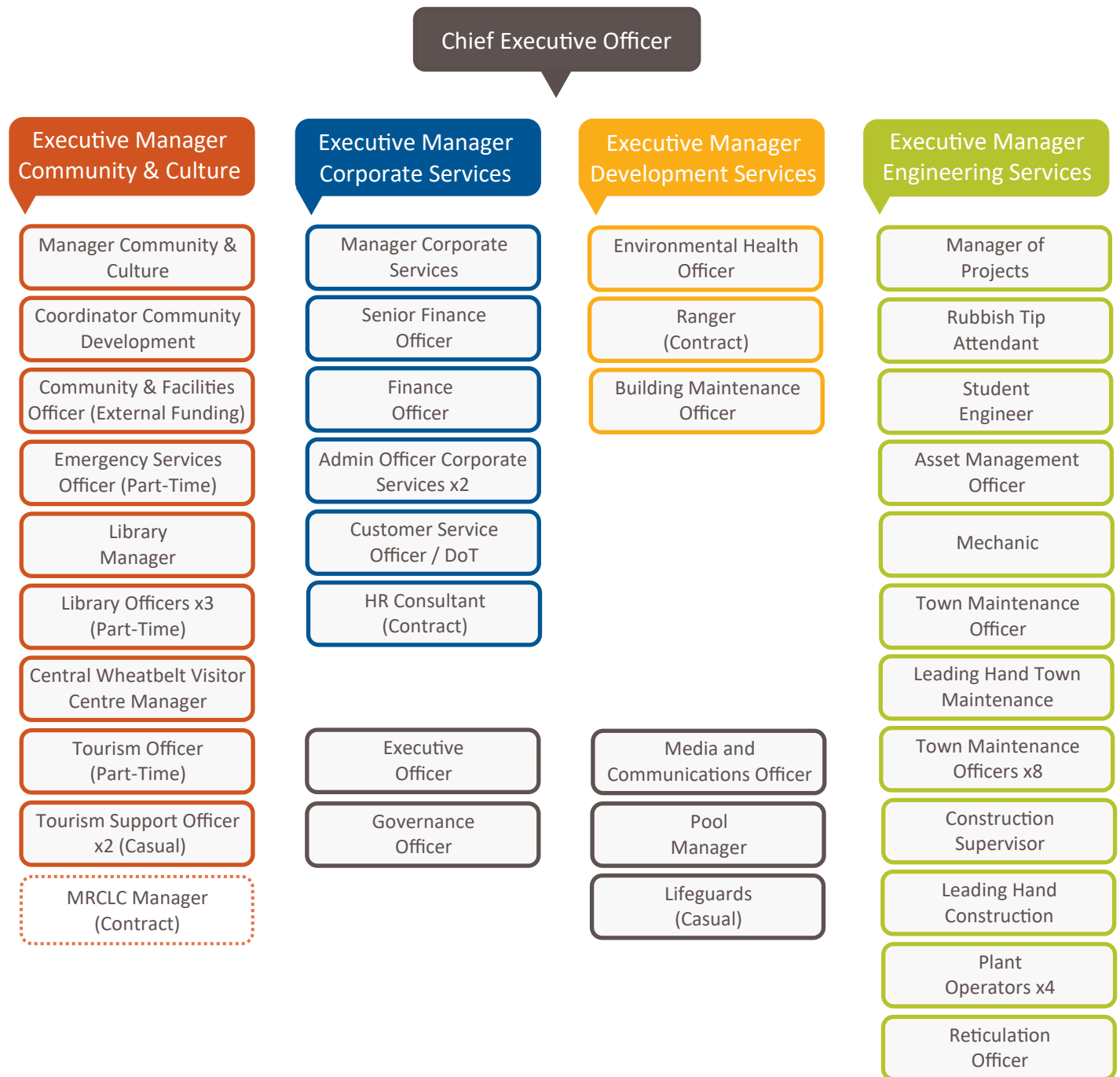


## **Executive Manager Engineering Services — Lindon Mellor**

The EMES is tasked with directing and supervising the planning, design, and implementation of infrastructure projects such as roads, utilities, and public facilities, as well as the management of natural resources, waste, water, and assets.

# OUR ORGANISATION

As at 30 June 2023



# OUR AWARDS

The 2023 Institute of Public Works Engineering Australasia (IPWEA) WA Awards were held on Friday, 10 March 2023. The Shire had four finalists across three categories, including two nominees for the Young Emerging Leader award. The Shire of Merredin won three awards on the night, which were accepted on behalf of Council by Shire President Mark McKenzie and Chief Executive Officer, Lisa Clack.



**Highly Commended — Best Public Works Project less than \$2M (Regional)**

The Pioneer Park Revitalisation was the first stage of the CBD Redevelopment Project. The revitalisation of Pioneer Park included new car parking, recreation spaces, and landscaping which highlights the water tower heritage structure and the surrounding Railway and Military Museums.



**Winner — Excellence in Innovation (Regional)**

This award was for the Reuse Water Irrigation System at the Merredin Cemetery, which included the design and installation of a standalone solar power irrigation system and storage tank for irrigating the Merredin Cemetery with stormwater / reuse water.



**Winner — Emerging Young Leader**

Lindon Mellor, the Shire's Executive Manager Engineering Services, was nominated for the emerging leader award for his outstanding leadership in Local Government.



**Gold Waterwise Aquatic Centre**

The Merredin District Olympic Pool has retained Gold Waterwise Aquatic Centre status for 2022. This award is for demonstrating best practice water management in an aquatic centre.



## 4 YEAR SUMMARY STATISTICS

The following table encompasses the Shire of Merredin's performance across a number of areas, which are compared across the previous four financial years. Please note that \*N/A denotes no available figure for the corresponding reporting period.

Shire of Merredin	2019/20	2020/21	2021/22	2022/23
Total Number of Rateable Properties	2379	2398	2441	2629
Minimum General Residential Rate	\$890	\$890	\$910	\$910
Rates Levied	\$4,268,263.69	\$4,329,412.62	\$4,570,226.33	\$4,850,489.57
Operating Revenue	*N/A	*N/A	\$7,974,339	\$8,069,569.23
Capital Works Program Expenditure - Roads	\$1,577,452.14	\$2,914,122.32	\$1,735,874.21	\$1,643,439.83
Roads Maintenance Expenditure	\$1,183,158.98	\$1,166,554.47	1,504,997.63	\$1,011,361.13
Expenditure on CBD	\$5,729.16	\$72,305.00	\$1,062,202.83	\$1,157,529.50
Footpath Maintenance Expenditure	\$158,000	\$209,000	\$177,556	\$90,838
Expenditure – Parks and Gardens	\$753,573.77	\$624,810.01	\$754,666.95	\$681,192.73
Full Time Equivalent Staff	42	37	41	44.99
Employment – Women %	46.9%	42.3%	42%	51%
Tenders, Tenders Awarded, and Corresponding Value	*N/A	8 Tenders 6 Awarded \$2,549,858.42	5 Tenders 3 Awarded \$2,044,062.41	2 Tenders 1 Awarded *N/A
Planning Applications Approved	18	29	34	23
Building Permits Approved	33	45	19	31
Value (\$) of Permits Approved	\$2,357,480	\$4,954,043	\$1,873,085	\$2,257,209.00
Community Support Provided	\$28,418	\$26,389	\$39,816	\$34,934
Waste – Tonnage Collected	1096.64	1131.95	1168.61	1143.4
Tones of Recycled Materials Taken	209.06	190.59	145.03	130.7
Dog and Cat Registrations	*N/A	153	271	296
Patrons at the Library	6997	6523	6548	5523
Visitors to the CWVC	6939	5626	6317	6447
Patrons at the Pool	15,584	16,908	16,774	15,093
Cummins Theatre Tickets Sold	3055	1606	1938	2283
Waste Water Reuse Volume (for irrigation)	76,755m <sup>3</sup>	86,672m <sup>3</sup>	86,844m <sup>3</sup>	71,000m <sup>3</sup>
Number of Statutory Inspections	148	333	324	164
Department of Transport Transactions	6557	6937	6740	6616
Number of Council Resolutions	178	180	202	226



# 2022/23 BUDGET

## How Your Money is Spent



- General Purpose Funding
- Law, Order and Public Safety
- Education and Welfare
- Community Amenities
- Transport
- Other Property and Services
- Governance
- Health
- Housing
- Recreation and Culture
- Economic Services

## How Services are Funded



- Rates
- Operating Grants, Subsidies and Contributions
- Fees and Charges
- Interest Earnings
- Other Revenue
- Profit on Asset Disposals

## Capital Expenditure



- Governance
- Education and Welfare
- Housing
- Community Amenities
- Recreation and Culture
- Transport

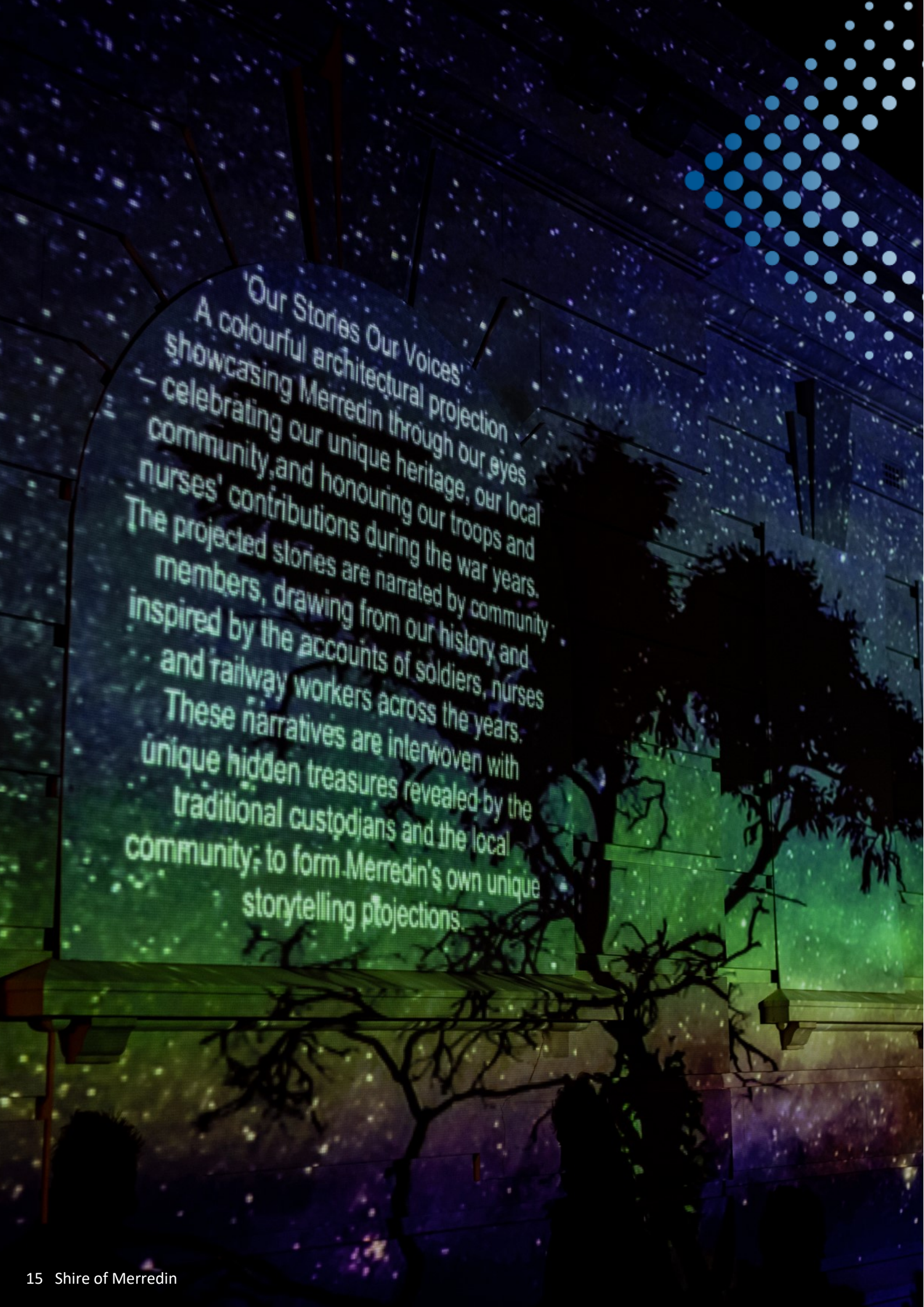
## Non Operating Grants



- Recreation and culture
- Transport

## PROJECT HIGHLIGHTS





**'Our Stories Our Voices'**  
A colourful architectural projection showcasing Merredin through our eyes – celebrating our unique heritage, our local community, and honouring our troops and nurses' contributions during the war years. The projected stories are narrated by community members, drawing from our history and inspired by the accounts of soldiers, nurses and railway workers across the years. These narratives are interwoven with unique hidden treasures revealed by the traditional custodians and the local community; to form Merredin's own unique storytelling projections.

# OUR STRATEGIC DIRECTION

*The overleaf pages provide an update on the Shire's progress towards the priorities and objectives in the Strategic Community Plan 2020 – 2030 (SCP), including highlights achieved in the 2022/23 reporting period, and significant activities planned for 2023/24.*

## What is the SCP?

The SCP is a long-term planning document that sets out the community's vision, aspirations for the future, and the key strategies we will need to focus on to achieve our aspirations. The SCP was developed in conjunction with the community and sets out the desired outcomes the Shire aims to achieve over a 10-year period. Included in the SCP are six key themes (shown left), each with a corresponding goal, objectives, and priorities.

## 2022/23 Overview

During the 2022/23 financial year, the Shire continued to deliver against many of the key theme areas of our SCP, which are outlined in the following pages.

These pages report not only on the progress towards the priority areas, but also activities completed to achieve objectives under each theme. Other data representing the Shire's services has also been reported. After a heavily impacted year from COVID in 2021/22, the 2022/23 financial year saw the Shire refocus on the development of a pipeline of capital projects, ready for delivery in 2023/24.

Additionally, a key focus for our community was the operational review of the Merredin Regional Community and Leisure Centre (MRCLC) which took a full 12 months of extensive consultation to review the service and determine the operational service levels for the future.

Overall during the reporting period, the Shire has made strong progress against the priorities within the plan, and is pleased to present this year's Annual Report.



### Theme 1: Community & Culture

Merredin is rich in culture, arts, sport and community life. Everyone is safe. Everyone belongs.



### Theme 2: Economy & Growth

Merredin thrives with a job-rich and multi-faceted economy, building on local strengths.



### Theme 3: Environment & Sustainability

Merredin looks after the natural environment and minimises its carbon footprint.



### Theme 4: Communication & Leadership

The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.



### Theme 5: Environment & Sustainability

Merredin is an attractive regional town, with an inviting public realm.



### Theme 6: Transport & Networks

Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.

# Theme 1

## COMMUNITY & CULTURE



“Merredin is rich in culture, arts, sport and community life. Everyone is safe. Everyone belongs.”

---

## Theme 1 Priority Areas



1.1 Events, Art and Culture

1.2 Community Sports and Infrastructure

1.3 Community Safety

1.4 Community Development

1.5 Environmental Health

1.6 Merredin Regional Library

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## 2022/23 Highlights



Community consultation on the operations of the MRCLC had high levels of active engagement, and resulted in a review of service levels which were reflective of the views and expectations of the community, sporting clubs and stakeholders.



Partnership with the Regional Universities program was implemented. Council entered into an agreement with Lumen, to be a location for the Wheatbelt Regional University, which is located within the Merredin Library site.



Implementation of a new Library Management System, to align with the State Library System and improve access to resources for Merredin residents.



Commencement of the redevelopment of the Central Wheatbelt Visitor Centre website, for improved content and functionality.

# KEY PRIORITIES

## Priority 1: Development of cultural life: infrastructure and spaces; activation; and celebration of Njaki Njaki Nyoongar culture

OBJECTIVE/S	2022/23 UPDATE
<b>1.1 Events, Arts and Culture</b> <ol style="list-style-type: none"><li><i>A community that is engaged in a variety of inclusive events, arts and other cultural activities which enrich their community experience and increase their sense of belonging.</i></li><li><i>The Cummins Theatre is an accessible and inclusive cultural space, serving the needs of Merredin and other surrounding wheatbelt towns.</i></li></ol>	<ul style="list-style-type: none"><li>▶ Over 40 events at Cummins Theatre and other community spaces were held during 2022/23, including Gala Night and the Merredin Twilight International Food Festival.</li><li>▶ Project management and implementation of a new library management system.</li><li>▶ Review of community grants funding scheme to improve the accessibility and ease of funding available to community groups, and support our vibrant community. This includes the development of a new quick grants scheme where applications can be made throughout the year, in addition to the annual grant funding rounds.</li><li>▶ Continued support of local artists with the annual Shire of Merredin Art Acquisition Prize.</li></ul>

## Priority 2: Development of sport and recreation

OBJECTIVE/S	2022/23 UPDATE
<b>1.2 Community Sports and Infrastructure</b> <ol style="list-style-type: none"><li><i>Sporting clubs are thriving in membership and volunteers, with an appropriate standard of facilities and other support services.</i></li></ol>	<ul style="list-style-type: none"><li>▶ An operational review of the MRCLC was conducted during 2022/23, which included extensive community consultation and culminated in a report being presented to Council along with an understanding of agreed service levels.</li><li>▶ New basketball backboards were purchased for the outside courts at the MRCLC. These will be installed prior to the start of the 2023/24 Merredin Basketball Association season.</li><li>▶ An upgrade to parts of the pool infrastructure occurred during the off-season. This included repairs to the pool bowl and drainage system.</li></ul>

## Priority 3: Community Safety

### OBJECTIVE/S

#### 1.3 Community Safety

1. *The Shire, Local Emergency Services and wider community working together to prevent bushfires and other emergencies as well as being well placed to respond and recover in such events.*

### 2022/23 UPDATE

- ▶ Merredin Bush Fire Brigades had 41 turns outs to 24 incidents.
- ▶ Merredin SES participated in deployments to the Kimberly and Eastern States.
- ▶ Development of a series of new policies to better protect volunteers and community.
- ▶ Improved coordination of the Local Emergency Management Committee including regular desktop exercising of arrangements.
- ▶ New equipment to improve safety and response effectiveness for volunteers, including thermal imaging cameras.

## LOOKING FORWARD

- ▶ Council endorsement of an in-house model for the provision of recreation services at the MRCLC. As part of the implementation plan, an internal restructure will see the management of the Merredin District Olympic Swimming Pool move under the Manager of Recreation and Aquatics.
- ▶ Council have also invested in essential maintenance of the facility prior to reopening with an investment of around \$100,000 to undertake repairs and renewal during the changeover period.
- ▶ Implementation of the new Central Wheatbelt

Visitor Centre website, and commencement of planning to move the Visitor Centre to a new location as part of the CBD redevelopment.

- ▶ Commence the development of a Strategic Recreation Master Plan and asset management planning for current sporting and recreation facilities within Merredin.
- ▶ Development of an Interpretation Plan for Merredin which will deliver wayfinding as part of the CBD redevelopment.

*Theme 2*

**ECONOMY &  
GROWTH**





“Merredin thrives with a job-rich and multi-faceted economy, building on local strengths.”

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## Theme 2 Focus Areas



### 2.1 Economic Development

### 2.2 Tourism

### 2.3 CBD

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## 2022/23 Highlights



Completion of the \$1.8m redevelopment of Pioneer Park, which saw at least 37 local businesses supported during the project, with an estimated value of \$250,000 in local spend.



Commencement of the Local Planning Scheme Review, which has identified a number of areas for change to create improved economic outcomes and opportunities for Merredin as a regional hub.



Advocacy for funding for significant capital projects across the CBD, and actively pursuing grant opportunities.

# KEY PRIORITIES

## Priority 1: Clearly articulate Merredin's identity and value proposition

OBJECTIVE/S	2022/23 UPDATE
<b>2.1 Economic Development</b> <i>1. Merredin is well known by those not local to the area, as a great place to live, work and visit.</i>	<ul style="list-style-type: none"><li>▶ Design development for the revitalisation of Apex Park and the Merredin Town Centre progressed.</li><li>▶ Pioneer Park works completed, with formal opening ceremony held in October 2022.</li></ul>

## Priority 2: Tourism product development, including cultural tourism

OBJECTIVE/S	2022/23 UPDATE
<b>2.2 Tourism</b> <i>1. Visitors to the Shire are well serviced and accommodated, with opportunities that leverage our historic, cultural environmental and natural assets.</i> <i>2. The Shire works closely with businesses and other community groups to actively support and develop visitor growth</i>	<ul style="list-style-type: none"><li>▶ Continued advocacy to the Public Transport Authority for funding for the conservation of the Merredin Railway Water Tower.</li><li>▶ Commencement of the development of a Merredin interpretation plan and wayfinding project to provide tourism and interpretive signage throughout the town that highlights different elements of Merredin's history.</li><li>▶ Planning for the relocation of the Central Wheatbelt Visitor Centre</li></ul>

## Priority 3: Building on Merredin's strengths to expand the economy

OBJECTIVE/S	2022/23 UPDATE
<b>2.3 CBD</b> <i>1. The Merredin town centre is strengthened as a regional centre, serving the needs of the Merredin community and surrounding catchment.</i> <i>2. Merredin has suitably located and sized land for various industrial opportunities that serve the productive needs within the Shire.</i>	<ul style="list-style-type: none"><li>▶ Continued promotion and support of local businesses through the Local Business Registry for the revitalisation associated with the CBD Redevelopment.</li><li>▶ A number of local businesses offering specialty trades, general labour, materials and accommodation were utilised during the construction works associated with Stage One of the CBD Redevelopment.</li><li>▶ Commencement of Local Planning Scheme Review, including identifying future land needs.</li></ul>

# LOOKING FORWARD

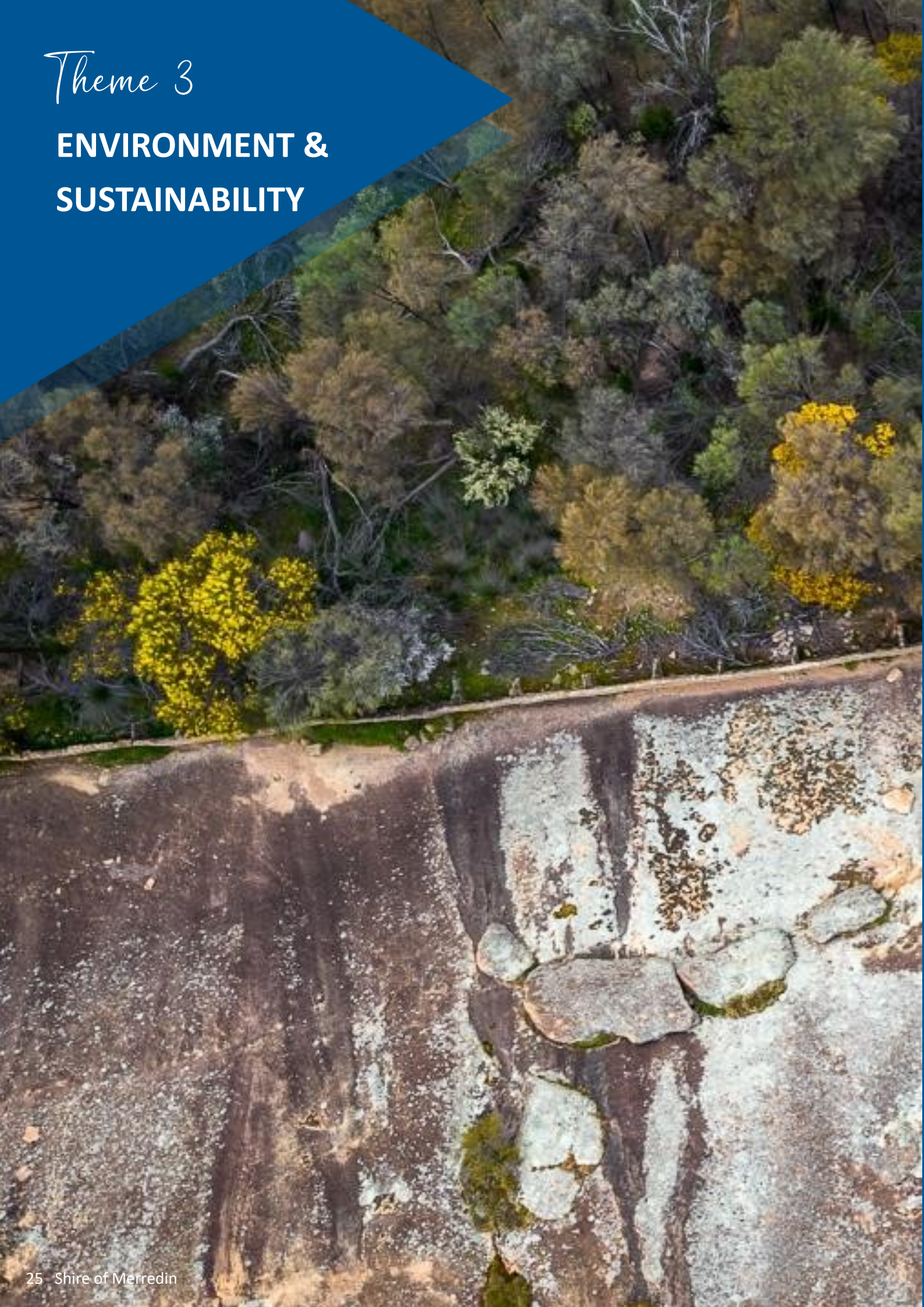
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- ▶ Procurement of the following works;
  - CBD redevelopment (Town Centre),*
  - Redevelopment of Apex Park*
  - Refurbishment of the Merredin Water Tower*
- ▶ Commissioning the Synergy EV 'Fast' Charging Station – allowing Merredin to become part of the EV fast charging network in WA.
- ▶ Completion of Stage 2 of the Merredin CBD Redevelopment with formal Opening Ceremony.
- ▶ Substantial progress on the Merredin-Narembeen Road as part of the Wheatbelt Secondary Freight Network, which is a critical economic enabler.
- ▶ Substantial progress on the Local Planning Scheme Review is expected to be achieved in the coming year.



# Theme 3

## ENVIRONMENT & SUSTAINABILITY



“Merredin looks after the natural environment and minimises its carbon footprint.”

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## Theme 3 Focus Areas



### 3.1 Environmental Management

### 3.2 Waste Management

### 3.3 Environmental Planning

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## 2022/23 Highlights



Secured funding through round two of the Community Water Supply Program. The grant will fund the expansion of the recycled water usage scheme.



The Shire retained Gold Status for its leadership in effective water management at the Merredin District Olympic Swimming Pool.



Implementation of a new Tip Shop located at the Merredin Waste Facility.



E-WASTE

E-Waste Infrastructure grant application submitted for the establishment of an E-Waste & Recycling Facility at the Merredin Waste Management Facility.

# KEY PRIORITIES

## Priority 1: Address climate change

OBJECTIVE/S	2022/23 UPDATE
<b>3.1 Environmental Management</b> <ol style="list-style-type: none"><li><i>The Shire of Merredin observes a number of sustainable water and energy harvesting conservation and usage practices.</i></li><li><i>The Shire of Merredin's fleet is dominated by vehicles fueled by renewable or alternate fuels.</i></li></ol>	<ul style="list-style-type: none"><li>▶ The Shire has continued to work with Murdoch University and the Water Corporation on a research project focused on sustainable groundwater supply options using on-farm desalination technology led by the Department of Primary Industry and Regional Development.</li><li>▶ The Shire has secured funding to expand its recycled water network which will improve its water security into the future.</li></ul>

## Priority 2: Developing a more efficient and sustainable waste management service

OBJECTIVE/S	2022/23 UPDATE
<b>3.2 Waste Management</b> <ol style="list-style-type: none"><li><i>Reduced waste through increased recycling, re-use and reduction education and practices.</i></li></ol>	<ul style="list-style-type: none"><li>▶ WEROC Member Councils Waste Management Landfill Consolidation Review and Waste Management Options Paper completed.</li><li>▶ The Shire has commenced investigating and planning the necessary improvements to the Merredin Waste Management Facility to position it as a Regional Facility in future.</li></ul>

## Priority 3: The Shire leading by example

OBJECTIVE/S	2022/23 UPDATE
<b>3.3 Environmental Planning</b> <ol style="list-style-type: none"><li><i>Land use planning respects our natural assets and ensures limited impact on climate change.</i></li><li><i>Natural assets are protected and conserved.</i></li></ol>	<ul style="list-style-type: none"><li>▶ Commencement of the Local Planning Scheme review which includes environmental sustainability concerns as a key objective.</li><li>▶ Trial the implementation of corella management options to reduce the damage from this pest species, as they cause wide-spread environmental destruction – in particular, long-term damage to trees that are important habitats for other species, including endangered black cockatoos.</li></ul>

# LOOKING FORWARD

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- ▶ Construction of an E-Waste and Recycling Facility at the Merredin Waste Management Facility.
- ▶ Continued improvement to the Merredin Waste Management Facility to position Merredin as a regional facility.
- ▶ Implementation of a new data management system at the Merredin Waste Management Facility.
- ▶ The completion of the Merredin Recycled Water Network upgrade to allow greater use of recycled water, improving the Shire's water security.
- ▶ Continued development of a Water Management Plan including detailed drainage designs for Merredin Peak Reserve.
- ▶ Partnership with the WEROC Councils and NRM Wheatbelt for corella reduction planning
- ▶ Additional native species tree plantings, including during park renewals and development.



# Theme 4

## COMMUNICATION & LEADERSHIP





“The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.”

## Theme 4 Focus Areas



### 1.1 Community Engagement

### 1.2 Decision Making

### 1.3 Advocacy

### 1.4 Communications

### 1.5 Customer Service

### 1.6 Regional Collaboration

### 1.7 Integrated Planning and Reporting

## 2022/23 Highlights



Adoption of Corporate Business Plan, the first against the new Strategic Community Plan.



CEACA financial ties were finalised during the period, allowing CEACA to run completely independent from the Shire for the first time since the project commenced.



Recruitment of Executive Manager Strategy and Community, and Executive Manager Corporate Services.



Compiled and submitted a comprehensive and detailed grant application to Lotterywest for the final funding requirements for the Apex Park Redevelopment Project.

# KEY PRIORITIES

## Priority 1: Effective mechanisms for community representation in key decision-making

### OBJECTIVE/S

### 2022/23 UPDATE

#### 4.1 Community Engagement

1. *The Shire regularly engages with its community and, in return, communicates the information gathered in a clear and transparent manner.*
2. *The Council works closely with the community to successfully achieve projects or outcomes that deliver the community's vision for Merredin*
3. *The Shire has a strong working relationship with the Njaki Njaki Nyoongar Traditional Owners and other Aboriginal community members*

- ▶ The Shire engaged an independent contractor to consult with community and stakeholders and review the operations of the MRCLC. Several community meetings were held and the final results were presented to a series of well attended meetings.
- ▶ Shire has approached the appropriate cultural committee under the SWLSC to identify the preferred processes for engagement.

## Priority 2: Maximising the value of Shire assets

### OBJECTIVE/S

### 2022/23 UPDATE

#### 4.2 Decision Making

1. *The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources*
2. *The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice*

- ▶ Completed two budget reviews to ensure funds were carefully tracked and monitored.
- ▶ Successful 2022/23 Audit with no financial findings.
- ▶ Signed a contract with the Department of Transport to continue to deliver Licensing Services to Merredin and surrounding communities

## Service Area Objective 4.5: Customer Service

### OBJECTIVE/S

### 2022/23 UPDATE

1. *The Shire is continually working to improve its customer service*
2. *Shire is an employer of choice within the region, offering its team with a positive and productive workplace culture*

- ▶ Signed a new contract with the Department of Transport to continue to deliver Licensing Services to Merredin and surrounding communities.
- ▶ Update the Enterprise Agreement with outdoor workforce and transition to State Industrial Relations Award for indoor workforce—accepted by Fair Work Commission

3. *The Shire works to continually improve its systems and processes to improve internal capacity and capability*

- ▶ Transition to State Industrial Relations System commenced, including changes to recruitment documents
- ▶ Introduction of a digital payroll system across the organisation
- ▶ Record Keeping Plan updated and accepted by the State Records Office
- ▶ Regulation 17 and Risk Review completed and quarterly updates provided to Audit Committee and Council
- ▶ Updated the Equal Employment Opportunity Management Plan and Policy, along with other critical policies

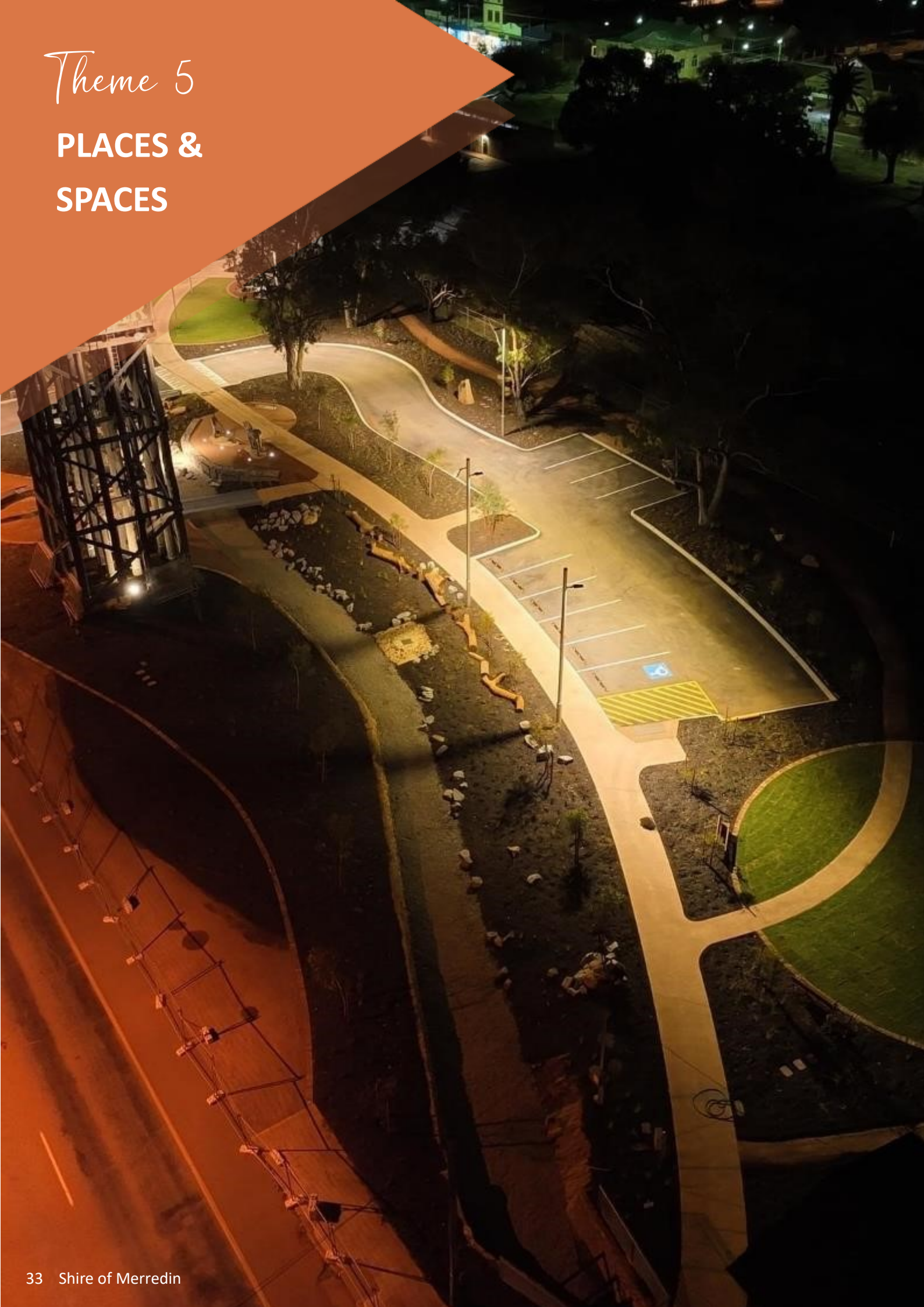
## LOOKING FORWARD

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- ▶ The Shire will continue to invest in Asset Management planning which will consider Shire owned facilities and infrastructure assets.
- ▶ Council elections will be held in October 2023.
- ▶ Further policy reviews will occur throughout the year.
- ▶ The Shire's Business Continuity Plan will be revised and updated.
- ▶ A procedure manual will be developed, initially covering the Corporate Service Directorate.
- ▶ Rates notices will be offered via email for the 2024/25 financial year, the system process to allow this change will occur throughout the year.
- ▶ A review of Customer Services practices across the organisation is planned.
- ▶ The Shire will review and commence implementation of document control and record keeping processes
- ▶ Implementation of standardised onboarding and offboarding processes, and use of software to manage the onboarding of new staff digitally will commence.
- ▶ A review of staff induction and training processes will occur.
- ▶ Completion of the three-yearly legislative Financial Management Review.

# Theme 5

## PLACES & SPACES



“Merredin is an attractive regional town, with an inviting public realm.”

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## Theme 5 Focus Areas



### 5.1 Streetscapes

### 5.2 Parks and Gardens

### 5.3 Facilities

### 5.4 Town Planning and Building Control

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## 2022/23 Highlights



The revitalisation works for Pioneer Park was completed, marking the completion of the first phase of the CBD Redevelopment. This area provides parking and improves access between the Railway and Military Museums, as well as drawing visitors off Great Eastern Highway into the CBD.



Secured funding through the Community Water Supply Program to expand the Shire's Recycled Water Network, ensuring high quality green spaces into the future.



Further advocacy with State Government on the restoration of the Merredin Water Tower was completed.



Commencement of the detailed designs for the Town Centre and Apex Park concepts.

# KEY PRIORITIES

## Priority 1: Revitalise the Merredin CBD

### OBJECTIVE/S

### 2022/23 UPDATE

#### 5.1 Streetscapes

- 1. The Merredin CBD has been significantly upgraded and is well maintained and representative of the regional status that it holds.*

- ▶ Construction of Pioneer Park has been completed, with continued development of designs for Town Centre and Apex Park.
- ▶ A grant application has been submitted to Lotterywest seeking a contribution to the revitalisation of Apex Park.
- ▶ Negotiations on the refurbishment of the Merredin Water Tower in partnership with PTA have occurred.

## Priority 2: Improve public open spaces

### OBJECTIVE/S

### 2022/23 UPDATE

#### 5.2 Parks and Gardens

- 1. Parks within the Shire are maintained to a high standard, with adequate facilities for community members of all ages and abilities.*
- 2. The Shire of Merredin's Public Cemetery is well planned for, attractive and respectful.*

- ▶ Local Roads and Community Infrastructure funding has been allocated towards the revitalisation of Apex Park. Existing concept designs were reviewed to inform the detailed design stage of the project.
- ▶ Secured funding through the Community Water Supply Program to expand the Shire's Recycled Water Network, to ensure high quality green spaces into the future.
- ▶ Merredin Cemetery fencing upgrade completed.

## Service Area Objective 5.4: Town Planning and Building Control

### OBJECTIVE/S

### 2022/23 UPDATE

- 1. Community members are educated and empowered to ensure their privately owned heritage sites are maintained and protected for future generations.*
- 2. The Shire has a current local planning scheme and associated strategy which is flexible and able to suitably guide future residential and industrial growth.*

- ▶ Consultation on the Shire of Merredin Heritage List, which will offer support and protection for Merredin built heritage once implemented.
- ▶ Local Planning Scheme review commenced.

# LOOKING FORWARD

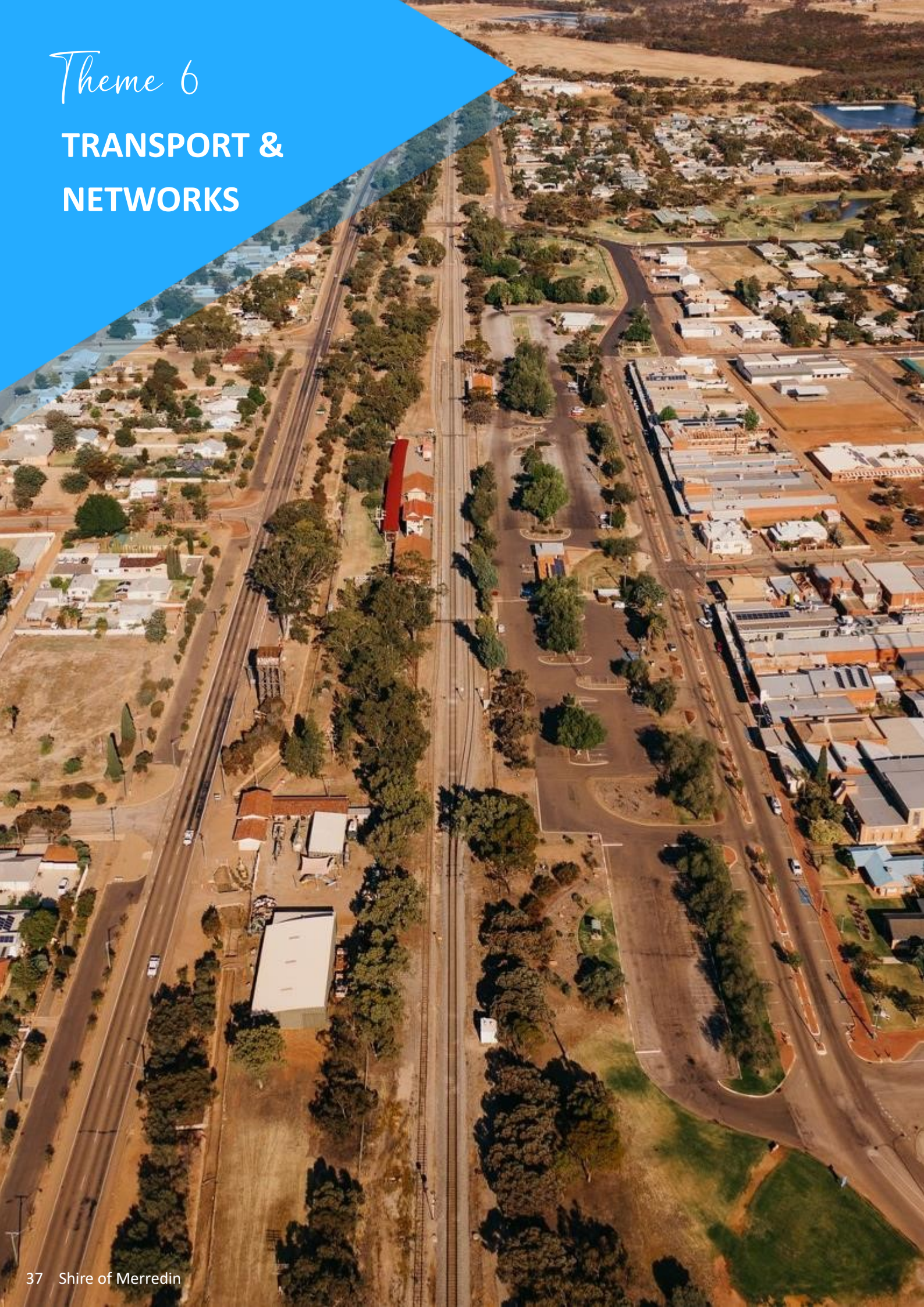
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- ▶ Completion of the detailed designs for the Town Centre and Apex Park.
- ▶ Tenders to be issued for the remaining CBD Redevelopment projects.
- ▶ Commencement of the construction of Apex Park and Town Centre.
- ▶ Completion of the CBD Redevelopment Project.
- ▶ Review and completion of Shire of Merredin Heritage List update.
- ▶ Local Planning Scheme and Strategy finalised.



# Theme 6

## TRANSPORT & NETWORKS





“Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.”

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## Theme 6 Focus Areas



6.1 Roads and Footpaths

6.2 Drainage

6.3 Verge Maintenance

6.4 Merredin Airport

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## 2022/23 Highlights



Delivery of the next section of the Wheatbelt Secondary freight network works on the Merredin -Narembeen Road reconstruction.



Completed a road widening upgrade to Bulls Head Road



Development of an Asset Management Policy.

# KEY PRIORITIES

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## Priority 1: Improving Local Roads

### OBJECTIVE/S

#### 6.1 Roads and Footpaths

1. *The Shires road system, footpaths and cycle trails are well maintained and safe.*

### 2022/23 UPDATE

- ▶ Continued upgrade of Merredin-Narembeen Road including reconstruction and resealing of priority sections.
- ▶ Widening of Bulls Head Road.
- ▶ Regional Road Group works progressed with more than half a million dollars spent on Goldfields Road.

## Priority 2: Improving Storm Water Management

### OBJECTIVE/S

#### 6.2 Drainage

1. *Stormwater drainage is well managed and capable of handling storm events at an appropriate standard.*

### 2022/23 UPDATE

- ▶ Maintenance undertaken on a priority section of the Shire's underground stormwater network improving drainage during rainfall events.
- ▶ Mega flow drainage system installed as part of the Pioneer Park revitalisation.

# LOOKING FORWARD

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- ▶ Development and endorsement of a Road Hierarchy for the Shire.
- ▶ Development of Asset Management plans for drainage, footpaths and roads.
- ▶ Continued delivery of the Wheatbelt Secondary Freight Network program of works.







# Community SERVICES

15,093



Swimming Pool Patrons

5523



Regional Library Patrons

6447



Visitor Centre Patrons

40+



Events Held

# 2022/23 OVERVIEW

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*The Shire of Merredin Community Service Team delivers a range of key services annually. The Merredin Regional Library, Cummins Theatre, Merredin Regional Community and Leisure Centre, the Central Wheatbelt Visitor Centre and the Merredin District Olympic Swimming Pool play an integral part for our community by offering, community events, arts & culture and tourism to not only our locals, but to the surrounding regions and the tourists that visit Merredin.*

## Events

During Harmony Week, Council hosted the annual Merredin Twilight International Food Festival which saw more than 180 people in attendance. The event was held at Cummins Theatre and people came together in an environment where ‘everyone belongs’.

Throughout the evening guests were able to try a variety of 21 delicious dishes prepared by Merredin’s diverse community and enjoy the entertainment, which included Disney’s Be Our Guest (from Beauty and the Beast), the South African Zulu folk song Siyahamba by A Choired Taste, and Italian music by musicians Etta and Josh.

The event was a community highlight in 2022/23 and the Shire would like to extend it’s thanks to all those community members that generously donated their time and expertise to participate.

For a full list of events held by the Shire in 2022/23, please see page 46.

## Emergency Services

It’s been a busy year for the Shire’s Emergency Services volunteers. The Merredin SES participated in deployments to assist with the floods in the eastern states and the Kimberly, and Merredin Bush Fire Brigades had 41 turn outs to 24 separate incidents – including 1 notable night in February where lightning started 9 separate fires in the Shire on a single night.

This year the Shire developed a series of new policies designed to better protect volunteers and the community. These policies included codifying the Shire’s commitment to providing machinery and staff

to assist with bush firefighting; setting out a policy around Harvest & Vehicle Movement Bans; establishing a new honorarium for the Chief and Deputy Chief Bush Fire Control Officer to cover out of pocket expenses incurred in the course of carrying out their duties; and establishing safety protocols around brigades carrying out hazard reduction burns.

With the assistance of your Emergency Services Levy contributions, the Shire also invested in some essential new equipment and equipment upgrades for the volunteer bush firefighters, including the purchase of thermal imaging cameras, weather meters, tyre inflator/deflator kits and training aids.

## Community Development

During the 2022/23 financial year, the Community Development area of the Shire was focussed on reinvigorating Cummins Theatre following COVID-19 related closures and cancellations disrupting the previous year.

This saw a number of shows being held, particularly for younger residents, which generated strong attendance and interest. The team also continued to provide community events and partnerships, and completed a review of it’s community grants program.

In 2022/23 the Shire undertook a review of the community funding program provided each year to facilitate a change to the structure of the program. While the intent of the program remained consistent, Council endorsed a change to make the delivery of the funding more flexible and appropriate to meet community needs, and streamline the delivery of the funding.

The community funding has now been split into several funding streams; Recurring Annual Community Funding Commitments, which will now be approved as part of the adoption of the budget, Annual Grants which can be applied for once per year and will vary in the projects supported and Quick Grants, which are available for fast turn around and support to a total cumulative value of \$2,500 per organisation per year.

This process and review commenced in the 2022/23 financial year for implementation in the 2023/24 annual budget. This year the Shire supported the following community groups:

- ▶ Merredin Show Inc support of \$10,000;
- ▶ Merredin Community Resource Centre support of \$5,738;
- ▶ Merredin Military Museum support of \$5,000;
- ▶ Merredin Railway Museum & Historical Society support of \$5,000,
- ▶ Merredin Community Garden support of \$3,597;
- ▶ Merredin College support of \$230; and
- ▶ Wheatbelt Agcare Community Support Services Inc support of \$1,000.

### **Community Citizen of the Year Awards**

The Shire once again participated in the Auspire Citizen of the Year Community Awards program which aims to recognise outstanding contributions by local people to local communities throughout Western Australia.

The Community Citizen of the Year Awards has a number of key objectives which include:

- ▶ To engender community contribution and participation.
- ▶ To encourage community harmony and engagement at a local level.
- ▶ To showcase grass-roots community involvement, achievement and capacity-building initiatives.

In 2022/23, the winners selected were:

#### *Jaden Willis – Young Citizen of the Year*

Each summer, Jaden gives his time to help the Disabled Surfer Association to enable people with disabilities to experience surfing. Over the years he has instigated several fund-raising activities at the Merredin College and has also helped to raise the importance of mental health with the painting of the Blue Tree in the East Quad at Merredin College. Jaden was also the Summer Camp Councillor/Mentor for 10–12-year-old boys at a children’s Youth/Summer camp.

#### *Wildflower Society of WA – Merredin Branch – Active Citizenship*

The Merredin Branch of the Wildflower Society of Western Australia was formed in 1991, and for over 30 years this small, dedicated group has contributed to the community through its work conserving and promoting the native vegetation of the area. One of the many projects this groups has coordinated includes the Zig Zag Garden, which now has over 40 different native plant species, most of which occur naturally in Merredin.

### **Eric Hind Scholarship**

The Eric Hind Music Scholarship is awarded annually by the Shire of Merredin to young, talented, and aspiring musicians in the Shire. This scholarship is named in honour of Mr Eric Hind to recognise and acknowledge his contribution to the Shire as a Councillor, and his accomplishments as a violinist. In December last year, applicants for the scholarship were interviewed and performed a piece of music for our panel members, Cr Julie Flockart, Mrs Caryn Adamson and Mr Roy Butler. The panel concluded that each of the two applicants were deserving of the scholarship. The winners of the scholarship were announced at the Australia Day breakfast on Thursday, 26 January 2023, as Jacob Billing and Kate Growden.

# EVENT HIGHLIGHTS



## Gala Night

Merredin's annual Christmas Street Party Gala Night, was held on Thursday, 15 December 2022. Approximately 500 people attended the event, with attractions including a Skating Rink, market stalls, pop up street bar, food trucks, a visit from Santa, and live entertainment. The event was sponsored by the Road Safety Commission.



## Australia Day Pool Party

The Merredin District Olympic Swimming Pool hosted the Australia Day Pool Party on Thursday, 26 January 2023. More than 300 people attended, eager to cool off in the water during the sunny 39 degree day and enjoy the fun inflatables and water slide. A free Sausage Sizzle was also offered to attendees for lunch.



## Merredin Twilight International Food Festival

The Cummins Theatre hosted more than 180 people for the Merredin Twilight International Food Festival on Friday, 24 March 2023, which was held in celebration of Harmony Week. The event included 16 volunteer cooks offering a taste of 21 delicious dishes, including representation from Italy, South Africa, India, Morocco, Portugal, China, Scotland, Japan, Mexico, America, and Australia.



## ANZAC Day Dawn Service

Planned by the Commemorative Committee and delivered by the Shire of Merredin, this years ANZAC Day service attracted hundreds of people, young and old, to the Cenotaph in Merredin's CBD. A parade marched down the main street at 5.45am before the service commenced at 6:00am, with Mal Willis as the MC.



# CALENDAR OF EVENTS

**JUL 22'**

The Stories of Swing  
Stardust and the Mission  
Blue Light Disco (sponsor)  
2 x NAIDOC Week Free Movie Sessions  
Over 50's BINGO  
Library School Holiday Activities  
Art Workshops

**SEPT 22'**

Campfire Country Music festival (sponsor)  
Roald Dahl and the Imagination Seekers  
Library School Holidays Activities

**NOV 22'**

Rocky Horror Picture Show  
Seniors Luncheon CRC (sponsor)  
Remembrance Day  
Over 50's BINGO

**JAN 23'**

Australia Day Pool Party  
Australia Day Breakfast (sponsor)

**MAR 23'**

Morning Melodies  
Merredin Twilight International Food Festival  
Easter in the Park  
Over 50's BINGO  
Memories of Merredin

**MAY 23'**

Over 50's BINGO  
Alphabet of Awesome Science  
A Choired Taste Songfest (sponsor)

**AUG 22'**

Comedy Gold  
Edward the Emu  
Long Tan Day  
Over 50's BINGO  
Morning Melodies

**OCT 22'**

Brass Monkeys  
Tony Galati the Musical  
Library School Holidays Activities  
Over 50's BINGO  
Pink Morning Tea  
Morning Melodies

**DEC 22'**

Gala Night  
Morning Melodies

**FEB 23'**

Hotel California  
WA Opera Carmen  
Over 50's BINGO

**APR 23'**

ANZAC Day  
Over 50's BINGO  
Library School Holidays Activities  
Merredin Show (sponsor)

**JUN 23'**

Over 50's BINGO  
Morning Melodies



# MERREDIN REGIONAL LIBRARY

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*The Merredin Regional Library continues to be a popular service within the community, with regular activities running for patrons that appeal to the elderly and young children, and everyone in between. The Library also played a vital role in providing members with educational resources and access to essential technology.*

The Merredin Regional Library welcomed 5,523 visitors to the facility throughout the year over 296 days that it was open to the public. A total of 11,242 items were borrowed from the library, which included 4,198 e-books. The library also added 1,631 new items and resources to the collection.

## Library Activities

During the year, twenty-one programs were held at the library for seniors and children, with a total of 244 participants. These ranged from bingo, to art workshops, to the annual Pink Morning Tea. Children's holiday activities included several STEM based challenges including fantastic flying machines, making geodesic domes, creating a tower from spaghetti and marshmallows, and designing a marble run.

Four programs were held in the library in partnership with other agencies, with a total of 34 participants attending. The library also hosted two Work Placement students from Merredin College during the reporting period.

A highlight of the year was the monthly photographic displays held in the library. During the period photographs from the Barbara Hall and Bob Abell collection, as well as the Merredin Library collection were showcased.

A large variety of books are on offer at the library and during the 2023 Premier's Reading Challenge – Reading can take you anywhere, the library boasted over 600 titles listed on the booklist.

Library staff participated in eleven events held outside the library, including Storytime at Amity Playgroup and Easter in the Park. These events saw over 93 participants in attendance.

New items continued to be added to the Local History Memorabilia Room throughout the period, including bound copies of the Merredin Mercury from 1964 to 2009.

During the 2022/23 period the library continued to offer a Drop-Off Service for those who were unable to visit the library themselves, which included those isolating with COVID-19.



# CENTRAL WHEATBELT VISITOR CENTRE

*The Central Wheatbelt Visitor Centre (CWVC) enjoyed a consistent return of inter and intra state travellers from July 2022, while also welcoming back international fly-drive travellers from October 2022.*

Visitor numbers continued to rise toward their pre COVID-19 level throughout the year, by April 2023 there was increase of 29.5% in visitors when compared to April of the previous year. With the northwest of the state experiencing flooding and lengthy road closures from early 2023 and the Solar Eclipse in April, there was a significant increase in travellers entering WA via the Nullarbor.

The CWVC continued to benefit from ongoing tourism development, with a number of initiatives and partnerships being implemented during the period. These included:

- ▶ Eastern Wheatbelt – A Visitors Guide: was reprinted March 2023, this key marketing tool for 20 Local Governments, their towns and attractions was made possible with support from advertisers;
- ▶ Merredin Map Pad: was re-printed in June 2023 with the addition of public art sites to the Merredin Heritage Trail on the reverse side to encourage visitors to experience our town; and

- ▶ Australia’s Golden Outback (AGO) ‘Wheatbelt Weekend’ 2022/23 Campaign: The CWVC continues to provide support to the Wheatbelt East Regional Organisation of Councils (WEROC) in partnership with AGO and the three regional tourism partners in promoting the four eastern Wheatbelt self-drive road trips. This campaign targeted families and couples in the 28 - 40 age range and was delivered through various media channels including Mix 94.5 Radio, social media organic take-over of AGO Facebook page and paid advertising in print media, with a campaign landing page hosted on the AGO website providing inspiration and ideas for trip planning.

During August and September, the CWVC opened on weekends servicing additional visitors to Merredin in pursuit of wildflowers. On average, 50 visitors per day saw tourism reaching pre-COVID levels, demonstrating an exceptional wildflower season.

Throughout the year, the VC saw 6447 walk-in visitors, took 1214 TransWA bookings, supported 728 phone enquiries and responded to 201 email enquiries. As well as producing a monthly newsletter, the VC sent weekly email updates to businesses and mailed out 109 brochures on request. The retail shop at the VC also promoted local product and produce during the year and the website saw in excess of 73,000 visits.



# CUMMINS THEATRE

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*2022/23 was another busy year for Cummins Theatre and the Communities team, with over eight thousand locals and visitors utilising the facility. During the year there was a vast array of events, with everything from The Wiggles to Pro Wrestling.*

Four shows catered specifically to the younger residents of the region. These included Edward the Emu, Roald Dahl and the Imagination Seekers, Brass Monkeys, and the Wiggles. School attendance at two of these shows saw over four hundred students and teachers visit the theatre.

The Wiggles – Summer Holiday Fun Tour was a huge success with original performers Anthony and Jeff making an appearance, along with Dorothy the Dinosaur, Henry the Octopus, Wags the Dog and crowd favourite, Captain Feathersword.

Residents and visitors to Merredin were treated to the hilarious show, “Tony Galati – the musical”. This was the true story of a retailer, farmer and immigrant who won the hearts of West Australians by fighting against corporates. It was a unique WA story of fighting for fairness and family that was enjoyed by all in attendance.

The following month saw a change of pace with the ArtRage show – Rocky Horror. A performance of wild characters, including a rocking biker and a creepy butler. Through elaborate dances and rock songs, Frank-N-Furter unveiled his latest creation: a muscular man named “Rocky”.

Musical shows are always a hit with Merredin residents, with productions like Stories of Swing, Hotel California and of course our regular Morning Melodies generating a lot of interest and participation.

Cummins Theatre again hosted numerous corporate bookings, weddings and funerals, as well as a range of Community groups who regularly hired the facility.

During the year two of the local football clubs, Burracoppin and Nukarni, celebrated their belated Centenary’s which had been put on hold in previous years due to COVID-19.

The Merredin College School ball, St Mary’s end of year concert and the Rural Dance School of WA end of year concert were also all held at the Theatre, with excellent attendance.



# MERREDIN DISTRICT OLYMPIC SWIMMING POOL

*The Merredin District Olympic Swimming Pool had a wonderful 2022/23 season which commenced in early November 2022 and concluded at the end of March 2023.*

Pool Manager John Simmonds maintained the grounds of the pool immaculately and made it a wonderful place to spend an afternoon. The automatic mower continued to demonstrate itself as an excellent investment, maintaining the right hand lawned area of the facility.

The waterslide, which is free of charge to patrons who have entered the pool, continued to be a big attraction over the summer.

15,093 visitors attended the facility during the season, which included school-aged students completing swimming lessons. These were held on four occasions, for two weeks each. As in previous years, finding an appropriate number of swimming instructors to meet the demand was difficult.

Swimming Club numbers for the season sat at around 50, however the Club struggled to attract enough volunteer helpers, which seems to be a common occurrence with a number of the Junior Sports and other committees in town.

During March the pool hosted four swimming carnivals, this included each of the local school carnivals, as well as interschool carnivals.

The pool was a very popular location for birthday parties this year, with three parties occurring concurrently on one particular day. Two successful sporting club windups were also held at the venue.

## Gold Waterwise Status

The Pool was once again awarded a Gold Waterwise Status for the Waterwise Council Program for 2022.

The Department of Water and Environmental Regulation, and the Water Corporation, runs the Waterwise Council Program to aid and support local governments to improve water efficiency. The Shire was awarded Gold Status for demonstrating a sustained commitment in reducing water use and implementing effective water management. This was achieved through the use of a data logger which enables the Shire to regularly monitor the Pool's water usage throughout the day.



## 2022/23 Attendance Figures

Adults (including Seniors)	3236
Children	5577
Spectators	429
Under 5 years	628
School Based	4225
Miscellaneous	998
<b>TOTAL ATTENDANCE</b>	<b>15093</b>

# MERREDIN REGIONAL COMMUNITY & LEISURE CENTRE

*The Merredin Regional Community and Leisure Centre (MRCLC) continued to be managed by Belgravia Leisure throughout 2022/23.*

## Operational Management Review

In 2022/23 the Shire of Merredin conducted an operational review of the MRCLC. For the past 6 years the operations of the facility have been managed by a Contractor who has held the facility management contract with the Shire of Merredin.

In line with local government best practice, the Shire of Merredin conducted a review of the management of the MRCLC to ensure it aligned to Council's vision and strategic objectives, and that the management of the facility was aligned to the values and needs of the user groups and wider community.

The purpose of the review was for an independent consultant to:

- ▶ Undertake a detailed review of the current operating model of the MRCLC;
- ▶ Provide a summary of options for the future operating model of the MRCLC; AND
- ▶ Develop recommendations for Council to consider.

The process of review commenced in August 2022, with the appointment of a consultant, and then included extensive consultation over a full 12-month period.

The review was presented to Council in May 2023, with tenders for the service called shortly after. While not part of this reporting period, the outcome of this process was determined at the August Ordinary Council meeting in 2023, where following in-depth discussions regarding the future of the facility,

Council resolved to decline all tender submissions received and instructed the Chief Executive Officer to bring the MRCLC facility back under the management of the Shire.

The scope of service going forward is based on extensive community consultation and an independent review undertaken over a full 12-month period. Based on the feedback, it is Council's view that this change is in the best interests of the Merredin community. The Shire looks forward to providing an update in the 2023/24 Annual Report on the new service model.







# Development SERVICES

31



Building Permits Issued

23



Planning Approvals

21



Pool Barrier Inspections

\$2,257,209.00



Value of Development

# 2022/23 OVERVIEW

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*The Shire's Development Services team provides statutory services that ensure a safe and healthy community. This role includes the assessment and approval of building applications submitted to the Shire of Merredin, environmental health, planning services, and Ranger Services.*

Throughout 2022/23 a number of key projects were commenced or achieved which will improve our heritage conservation. Future economic opportunities in our community were investigated, alongside our usual statutory services.

## Building and Development Services

During the reporting period, the Development Services team have continued to deliver efficient processing of applications for development approval as well as applications for a building permit. The team also provides assistance to residents looking to develop or build by; providing timely advice to ratepayers on development and building proposals, providing guidance on required documentation that needs to be incorporated into applications for development and building permit approval, responding to complaints relating to dilapidated buildings and structures, and concerns relating to substandard accommodation

## Review of the Shire of Merredin Local Planning Scheme No.6 .

Local Governments are required to review Local Planning Schemes periodically (generally every 5 years). The Planning and Development (Local Planning Schemes) Regulations, which came into effect in 2015 require that the Shire must commence a review of its Scheme. It is commonplace (and good practice) to review the Local Planning Strategy in tandem with the Scheme to ensure it takes into account contemporary planning, economic, social

and environmental issues.

In the case of the Shire of Merredin, this commenced in early 2022 with the adoption of a report of review. Since that adoption, the process of reviewing the scheme has been underway in 2022/23, with substantial progress made.

The review is an exciting opportunity for the Shire to be future focussed, and create an enabling strategy for growth and development as a regional hub. The focus for change for the Shire will be:

- ▶ Dovetailing of the Strategy with the Council's Strategic Community Plan;
- ▶ Facilitating opportunities to generate employment opportunities by providing for additional light industrial blocks incorporating suitable land parcel size and access to services.
- ▶ The identification of future industrial and rural-residential growth areas;
- ▶ The promotion of renewable power generation;
- ▶ The Council's acknowledgement of the impact of climate change and the need to address the confronting challenges of reducing rainfall, salinity, the increase of marginal land and water security issues;
- ▶ Identification and protection of the Shire's local Aboriginal and historic heritage;
- ▶ Managing growth of settlements across the Shire focussing on Merredin;
- ▶ Facilitating opportunities in key economic sectors,

such as: agriculture, industry tourism, and extraction of basic raw materials;

- ▶ Ensuring the capacity of movement, community and utility infrastructure is sufficient to accommodate future demand and capitalise on Merredin as a Regional Centre and second largest inland grain handling facility in Australia;
- ▶ Addressing key land use planning issues such as: management of bushfire risk; use of rural land; protection of water sources; biodiversity assets and landscapes; and extraction of basic raw materials.
- ▶ Investigating the provision of additional aged care and retirement village developments;
- ▶ Providing opportunities for Rural Living where these can be managed so as not to impact on natural resources or environmental values;
- ▶ Protecting rural land from fragmentation and land use conflict;
- ▶ Encouraging flexibility and diversity in the Commercial and Rural zones as a way of promoting tourism and development;
- ▶ Identifying opportunities for future, larger-scale development (Industrial Development);
- ▶ Protecting land uses, such as the Collgar Windfarm, by applying Special Use zones,
- ▶ Representing strategic geological resources in the Strategy and providing guidance on extraction of basic raw materials and managing the impacts of these activities on sensitive land uses.

### **Shire of Merredin Heritage List**

A review of the Municipal Heritage Inventory, or Heritage list is a requirement of the Heritage Act

2018, and the Shire of Merredin has had the development of this list underway for some time. By entering historically significant places on to its Heritage List, Council will ensure the community can remain closely connected to its history and heritage through the preservation of such places for future generations.

Over the last few years, the Shire has been undertaking the review with consideration of the Department of Planning, Lands and Heritage's Heritage Council guidelines, "Criteria for the Assessment of Local Heritage Places and Areas".

As part of the process, the Shire of Merredin has been working alongside heritage consultant Ms Laura Gray (Heritage Intelligence (WA)) to undertake a review of the Shire of Merredin Municipal Heritage Inventory to prepare a Local Heritage Survey and Heritage List for adoption by Council.

The draft 2022 Local Heritage Survey included most of those 59 places with an additional 98 new places included in the draft for review. The list then totalled 157 places.

Council considered this list several times during the 2022/23 year, with Council consulting owners and occupiers of places identified for entry into the Shire of Merredin Heritage List and invited each owner and occupier to make submissions on the proposal. A total of 12 submissions were received, and Council then considered and adopted the list in August 2023.

A further update on the next steps will be provided in the 2023/24 report.

### **Ranger Services**

Throughout 2022/23, the Shire's ranger services continued business as usual with parking patrols,

animal control, phone enquiries, and pound services delivered by WA Contract Rangers.

During the bush fire season, 21 infringements were issued in relation to noncompliance under Section 33 (3) of the Bush Fires Act 1954 for failure to comply with the Shire of Merredin's firebreak order.

The Ranger received 127 customer calls regarding dogs, and 65 dog related complaints. There were three dog related infringements issued for the year, while 33 dogs were impounded by the Shire.

The Ranger received 85 customer calls regarding cats, while 38 cats were impounded by the Shire.

Three abandoned vehicles were reported to the Ranger - one of these vehicles was removed / impounded.

## Environmental Health

The focus for environmental health in 2022/23 has been food safety and public health which included the inspection of food premises, lodging houses, hairdressers and public buildings.

The key achievements in this area during the reporting period have included:

- ▶ Targeted mosquito monitoring to prevent mosquito breeding activity;
- ▶ Improvement of public health by engaging with members of the public as well as implementation of enforcement measures;
- ▶ Issued two unfit for human habitation notices and building orders relating to a number of premises in the Shire;
- ▶ Implemented regular inspections of private swimming pool barrier fencing to prevent accidental drowning by children;

- ▶ Completed 31 public building inspections and 70 food business inspections; and
- ▶ Issued 31 stall holder permits to a number of vendors.

## Waste Management

During 2022/23, the Shire produced;



**1143.4**  
tonnes



**130.7**  
tonnes





# Engineering SERVICES

\$90K



\$ spent on Footpaths

\$2.56M



\$ spent on Roads

\$680K



\$ spent on Parks and Gardens

\$178K



\$ spent on Street Lighting

# 2022/23 OVERVIEW

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*It has been a productive year in the Engineering Services area, with the commencement of the delivery of the CBD Revitalisation project, starting in Pioneer Park. This project was successfully delivered alongside several other road and infrastructure projects. The Shire continued to face some challenges from COVID-19 which disrupted supply chains. Despite this, the Shire has continued to move the forward in maintenance scheduling, asset management planning and project delivery.*

## Town Maintenance

The town maintenance crew have delivered an improved level of service in the area, with delivery including street and footpath maintenance, rubbish collection, gardening, slashing, spraying and the maintenance of the town parks, gardens and recreational spaces. The team were involved with several events and works including the Gateway Festival, and Merredin Gala Night.

The Shire has continued to enhance public open spaces, roads, footpaths, and drainage infrastructure during the reporting period.

## Construction Projects

Some of the projects completed during the year include the following:

- ▶ Merredin Cemetery fencing
- ▶ Pool equipment replacement
- ▶ Playground shades
- ▶ Improvements to the Railway Museum precinct

The Shire also won three awards at the annual Institute of Public Works Engineering Australasia WA (IPWEA) Excellence Awards in March 2023.

The IPWEA Awards showcase high calibre projects from local government and public work sectors that demonstrate excellence in engineering and innovative practices.

The Shire received the Excellence in Innovation Award (Regional) for the Standalone Reuse Water Irrigation System – Merredin Cemetery, a Best Public Works Project less than \$2M (Regional) Highly

Commended Award for the Pioneer Park Revitalisation, and the Emerging Young Leader Award which was presented to the Shire's Executive Manager Engineering Services, Lindon Mellor.

## Plant and Equipment

As part of Council's asset renewal program, a total of \$1.26M was spent on the replacing the following:

- ▶ Road Grader
- ▶ Town Maintenance Truck
- ▶ Five Utility and one passenger vehicle
- ▶ Landfill Loader

## CBD Redevelopment

Merredin's Pioneer Park was officially re-opened in October 2022, following a staged \$1.8 million redevelopment which too place from May 2022.

The opening was marked with an on-site ceremony where community members were welcomed back to the park which will act as the new gateway to Merredin's CBD.

The redevelopment works at Pioneer Park have been designed to highlight views of Merredin's pioneer history, including the heritage listed Merredin Water Tank and Merredin Railway and Military Museums, and draw tourists from Great Eastern Highway with new car parking, recreational spaces, and improved landscaping and drainage.

The revitalisation of Pioneer Park is stage one of Merredin's CBD Redevelopment Project, with a further \$6.6 million of works to occur over the next few years, including the Town Centre and Apex Park



stages which are to be completed next.

During the reporting period the Shire focussed on securing additional funding for the remainder of the CBD works, and the development of detailed plans and designs with robust cost estimates. Community members assisted with a funding submission to Lotterywest by providing letters of support for the Apex Park Redevelopment

Construction of the next stage is expected to start in the second half of the 2023/24 financial year.

### **EV Charging Station**

In 2022, Merredin was selected as a location in the WA State Government's EV fast charging network, to install charging stations at 49 locations across the state by January 2024. Council partnered with Synergy on the project, and the site selected is centrally located, within the carpark adjoining Barrack Street.

The installation of the electric vehicle charging station was in the final stages of completion during the reporting period, with all the preliminary works completed.

### **Natural Resource Management**

The Shire secured funding through round two of the Community Water Supply Program for the expansion of the Merredin Recycled Water Network. The expansion of this network will improve the Shire's water security in the face of a drying climate by utilising treated wastewater from Water Corporation's Merredin Wastewater Treatment Plant. This source of water is rainfall independent and will ensure that the Shire is able to continue to maintain high quality green spaces. This project commenced during the reporting period and will be completed during 2023/24.

The Merredin Tip Shop was established at the Merredin Waste Management Facility with the

purpose of encouraging recycling within the community and reducing the volume of valuable items going to landfill. The tip shop will assist in building sustainable recycling practices by ensuring quality reusable items, are salvaged and recycled, and therefore having a positive impact on the environment.

While the tip shop commenced with set operational days, it is expected to move to weekly operations in the next financial year.

The Shire has also amended its landfill operating licence to enable the storage and recycling of e-waste. This amendment has been undertaken to allow for the creation of an e-waste drop-off point, from which e-waste will then be collected to be recycled off-site. Additionally, the Shire has been successful in securing a grant from the E-Waste Infrastructure grant funding program for the establishment of an E-Waste & Recycling Facility at the Merredin Waste Management Facility. This facility will be a fit-for-purpose recycling hub, housing both the Merredin Tip Shop and the E-Waste drop-off point. This initiative will be constructed in 2023/24, and will ensure that the Shire is ready for the State Government's ban on E-Waste to landfill which is to commence January 2024.

The Shire has retained Gold Status for its leadership in effective water management at the Merredin District Olympic Pool and been re-endorsed as a Waterwise Council. The Waterwise Council program is a jointly run program between the DWER and Water Corporation to support local governments to improve water efficiency and help create waterwise communities. This is an achievement that recognises the work of the Shire, leading by example, and inspiring residents to be waterwise.



# Corporate SERVICES

3670



Administration Financial Transactions

6616



Department of Transport Transactions

44.4



Full Time Equivalent Employees

35,700



Website Users

# 2022/23 OVERVIEW

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*The Corporate Services directorate encompasses many aspects of the organisation, including finance, records, cemetery management, human resources, customer service, Department of Transport and information technology. In 2022/23 the Corporate Services team included eight staff members and was led by the Acting Executive Manager Corporate Service, Mr Lindon Mellor, until Mrs Leah Boehme commenced in the role in August 2022.*

The team continued with its operational focus during the period, finalising the 2021/22 Audit process and managing and maintaining the budget. The interim Audit for 2022/23 was also completed. The effects of the COVID-19 decision to hold rate increases in the 2020/21 financial year continued to have an impact on the overall budget for 2022/23. Rising costs for materials and construction also impacted the Shire throughout the year. Increases to inflation and the construction industry have seen the Shire continue its cautious approach and focus on expending grants and completing acquittals to ensure funding streams remained reliable.

During the period, the Shire's financial involvement with CEACA was finalised and the funding successfully acquitted.

## Customer Service

The customer service team answered calls, responded to emails and served customers face to face throughout the period. Services were maintained during an outbreak of COVID-19 in the community. This outbreak affected a number of staff across the organisation.

Throughout 2022/23 there were a large number of service requests made, including 99 Snap Send Solve

reports. On average, the team completed monetary transactions for 15 Council customers per day, equating to roughly 3670 per year, and a further 27 Department of Transport customer transactions, totalling 6740 per year.

It should be noted that, phone, email and front counter enquiries that do not result in a monetary transaction are unable to be tracked, though it is estimated that the figures listed above would close to double if they were reported.

## Human Resources

During the 2022/23 financial year, the total number of Shire employees was 56, with 39 employed in full-time roles, nine in a part-time position and eight in a casual capacity. This equated to a full-time equivalent of 44.99 staff.

During the period, a review of position descriptions and classifications was completed across the organisation.

## Employee Initiatives

The Shire is committed to the mental health and overall wellbeing of its staff. During the period, flu vaccinations were offered to all employees to support their health and wellbeing through flu

season. Mole checks were also conducted and offered to all staff.

### Executive Staff

Two executive staff members commenced working with the Shire during the reporting period

- ▶ Leah Boehme, Executive Manager Corporate Services; and
- ▶ Codi Brindley—Mullen, Executive Manager Strategy and Community.

### Council Policies

The Shire adopted a number of new policies for the 2022/23 year including:

- 1.21—CEO and Councillor Attendance at Events;
- 4.2—Harvest and Vehicle Movement Bans;
- 4.3—Use of Shire Equipment and Resources for Firefighting Purposes;
- 4.4—Hazard Reduction Burning by Bush Fire Brigades;
- 4.5—Children on the Fire Ground; and
- 4.6—Payment of annual honorarium to Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer.

### Register of Delegated Authority

During the reporting period, the Shire of Merredin Register of Delegated Authority was reviewed in its entirety, with Council adopting the amendments at the Ordinary Council Meeting held on 23 May 2023.

### Media and Communications

The Shire remains committed to the timely and accurate dissemination of news and information to the Merredin community. Each year, the Shire delivers key messages across a number of platforms, including social media, the corporate website, notice boards, local and state newspapers, as well as signage, electronic signs, and through an SMS text service.

During 2022/23, the Shire’s social media accounts reached more than 315,000 people, with our total following growing by 10% to a total of 4,324.



2540



475



1049



260

The Shire’s corporate website had a total of 35,000 users during 2022/23, an increase of 12% from the previous financial year.

During the 2022/23 financial year, the Shire sent out the following other communications;

- ▶ 7 Monthly Newsletters & 1 Rates Newsletter
- ▶ 9 E-Newsletters
- ▶ 3 Media Releases
- ▶ 40 SMS Text Messages
- ▶ 12 Triple M Radio Interviews



# STATUTORY REPORTS

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*Each year, the Shire is required to provide the following statutory reports in compliance with legislative roles and responsibilities outlined in the Local Government Act 1995.*

## Freedom of Information Act

Access to documents may be granted to members of the community under the *Freedom of Information Act 1992* (FOI Act). The Shire of Merredin is required to annually publish an information statement to be made available for inspection by the public, which includes information on how to apply and the application form that may be used.

To view the most up to date version of this document, visit the [Shire website](#).

The Information statement is a guide to the FOI process and lists the types of documents available outside FOI.

Although any document may be requested, it is recommended that only documents that cannot be provided outside the FOI process should be sought under the FOI Act. Additionally, documents released are frequently edited to remove exempt information. The most frequently removed information is third party personal information, which is often the information sought.

In 2022/23, all information requests were completed within 45 calendar days.

**Number of Applications Received: 1**

## Record Keeping

Under Section 19 of the *State Records Act 2000*, government organisations are required to have a record keeping plan that has been approved by the State Records Commissioner. These plans must set out the matters about which records are to be

created, and how the organisation is to keep the records.

The Shire's Record Keeping Plan was finalised and adopted by Council in December 2022, and accepted by the State Records Office in May 2023.

Incoming correspondence is captured onto the electronic records system and then allocated to the relevant officer for attention, while the hardcopy record is filed.

Education of officers in the procedure for recording incoming and outgoing correspondence via email is ongoing and of high priority. Currently, staff are required to undergo training of the records management system as part of their induction.

During 2022/23, the Shire was committed to improving record keeping practices, and as such, 5832 new records were created, an increase of 57% and 2500 more than the previous financial year.

## Register of Complaints

In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of minor breach received each year.

There were no complaints received in the 2022/23 reporting period.

## Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the Local Government Act 1995. The 2021 completed CAR was considered by the Audit Committee at its March Audit Committee

meeting held on 27 March 2023.

Recommendations from that meeting were then adopted by Council at their Ordinary Council Meeting on 28 March 2023.

One Primary Return was submitted after the due date, and this was recorded on the CAR.

## Statutory Registers

The Shire maintains a number of statutory registers on its corporate website, including Complaints, Contacts, Declarations, Gifts and Travel, and Councillor Training. The registers are regularly updated to meet the Shire's continued commitment to accountability and transparency and can be accessed via [www.merredin.wa.gov.au/registers](http://www.merredin.wa.gov.au/registers).

## Executive Remuneration

Regulation 19B (2) of the Local Government (Administration) Regulations 1996 states the Annual Report is to include the number of employees entitled to an annual salary of \$130,000 or more, and the number of those employees that fall within each band of \$10,000 over \$130,000. As at 30 June 2022, the Shire had six employees entitled to an annual salary of more than \$130,000:

Salary Range	No. of Employees
\$130,000 — \$140,000	4
\$140,001 — \$150,000	1
\$150,001 — \$160,000	-
\$160,001 — \$170,000	-
\$170,001 — \$180,000	-
\$180,001 — \$190,000	1

The Chief Executive Officer's total remuneration package in 2022/23 totalled \$216,694 inclusive of

salary and other benefits.

## Councillor Remuneration

In accordance with the *Local Government Act 1995* the Shire President received an allowance of \$14,794.00 while the Deputy Shire President received an allowance of \$3,698.00.

Each Councillor received a Councillor meeting attendance fee of \$8,873.00.

## Competitive Neutrality

It is the Shire's responsibility to determine whether it is engaged in 'significant business activities' within the context of its operations and therefore whether it is required to apply the competitive neutrality principles.

Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000.

Within these criteria, the Shire has not identified any business activities for the 2022/23 financial year.

# DISABILITY ACCESS & INCLUSION PLAN

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*The Disability Access and Inclusion Plan (DAIP) is a pivotal component of our commitment to fostering inclusivity within the local community, and reflects our dedication to addressing barriers faced by individuals with disabilities. Through strategic planning, community engagement, and ongoing monitoring, we aim to enhance accessibility in public spaces, improve information dissemination, and provide inclusive services.*

Under section 5.53 of the *Local Government Act 1995*, local governments are required to report on their progress towards implementing the outcomes listed in their corresponding Disability Access and Inclusion Plan (DAIP). These plans are required to be updated every five years, with the Shire's last review taking place in 2019.

The Shire of Merredin (the Shire) DAIP 2020—2025, outlines seven key outcomes;

**Outcome 1:** *People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Merredin.*

**Outcome 2:** *People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Merredin.*

**Outcome 3:** *People with disability receive information from the Shire of Merredin in a format that will enable them to access the information as readily as other people are able to access it.*

**Outcome 4:** *People with disability receive the same level of service from the employees of a public authority as other people receive from the employees of the Shire of Merredin.*

**Outcome 5:** *People with disability have the same opportunities as other people to make complaints to the Shire of Merredin.*

**Outcome 6:** *People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Merredin.*

**Outcome 7:** *People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Merredin.*

## Progress Report

Throughout the 2022/23 financial year, the Shire held a number of community events that demonstrated progress towards Outcomes 1 and, 2 of the DAIP including via following;

- ▶ The **Merredin Gala Night** which celebrates the Merredin community getting together was attended by approximately 500 persons, the event is held in the Centre of Town immediately adjacent to the Central Wheatbelt Visitor Centre (CWVC) with access to the CWVC public toilet facilities which comply with AS 1428.1 with respect to access and provision of facilities for persons with a disability.
- ▶ **Australia Day** celebrations were held at the Merredin District Olympic Swimming Pool, these were attended by just over 300 persons including the elderly as well as persons with a disability. The Merredin Pool complies with AS 1428.1, with respect to access and provision of facilities for persons with a disability.
- ▶ The **ANZAC Dawn Service** was attended by over 500 persons. The event is held in the CBD, adjacent to Apex Park, with access to the parks public toilet facilities which comply with AS 1428.1 with respect to access and provision of facilities for persons with a disability.



The Dawn Service was followed by a **Morning Service** at the Cummins Theatre with over 300 people in attendance. The Cummins Theatre has toilet facilities which comply with AS1428.1 with respect to access and provision of facilities for persons with a disability.

- ▶ A series of **“Morning Melodies”** are held throughout the year at the Cummins Theatre. The program consists of a morning tea supplied by a community group and followed by a performance. The target audience is the elderly, residents not working and people with a disability. The Theatre has a compliant ramp for easy access, as well as those residents on mobility scooters with parking within easy access to double doors. The Cummins Theatre has toilet facilities which comply with AS1428.1 with respect to access and provision of facilities for persons with a disability.

The Shire also completed a number of other improvements towards achieving Outcomes 1 and 2 including;

- ▶ During 2022/23, the Shire spent \$90,838.00 of its own funds for the provision of new footpaths, pram ramps and dedicated ACROD parking bays in Pioneer Park as part of stage 1 of the Merredin CBD Redevelopment.
- ▶ The Shire undertook a comprehensive audit of its disability access parking bay infrastructure and developed an operational plan that will improve parking facilities for persons with a disability in strategically positioned priority need areas. The implementation of this plan will be staged over several years and will involve ongoing budget allocation and a documented process of operational upgrades to existing facilities as well as the provision of new facilities in the Merredin area.

For Outcome 3, the Shire continues to provide all corporate documents in readily accessible formats, including in both hard copy and digital, and are regularly updated on the Shire website to ensure continuity of information.

In terms of Outcomes 5 and 6, there is a Customer Complaints Form located on the [Shire website](#), while there is also digital surveys available on the website during community consultation.





SHIRE OF MERREDIN

# FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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

*Merredin is the commercial and cultural heart of the eastern Wheatbelt region. A place people are proud to call home and where visitors are always welcome.*

**Principal place of Business:**

Cnr King and Barrack St  
Merredin WA 6415

**SHIRE OF MERREDIN  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

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

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Merredin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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

Signed on the 15 day of November 2023



Chief Executive Officer

Lisa Clack

Name of Chief Executive Officer



**SHIRE OF MERREDIN  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),22	4,850,490	4,851,200	4,671,042
Grants, subsidies and contributions	2(a)	4,777,148	1,026,200	4,086,381
Fees and charges	2(a)	955,099	906,300	849,001
Interest revenue	2(a)	249,447	109,000	72,235
Other revenue	2(a)	327,025	252,700	339,640
		<b>11,159,209</b>	<b>7,145,400</b>	<b>10,018,299</b>
<b>Expenses</b>				
Employee costs	2(b)	(4,132,657)	(3,867,020)	(3,920,669)
Materials and contracts		(3,215,451)	(3,689,090)	(3,253,782)
Utility charges		(448,133)	(345,960)	(303,268)
Depreciation		(5,875,660)	(3,607,000)	(5,085,197)
Finance costs	2(b)	(20,850)	(52,100)	(24,399)
Insurance		(233,996)	(157,770)	(205,427)
Other expenditure	2(b)	(320,434)	(229,900)	(356,443)
		<b>(14,247,181)</b>	<b>(11,948,840)</b>	<b>(13,149,185)</b>
		<b>(3,087,972)</b>	<b>(4,803,440)</b>	<b>(3,130,886)</b>
Capital grants, subsidies and contributions	2(a)	2,545,283	7,205,800	1,750,640
Profit on asset disposals		166,999	157,200	14,418
Loss on asset disposals		(150,546)	(231,600)	(43,541)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,450	0	6,994
		<b>2,568,186</b>	<b>7,131,400</b>	<b>1,728,511</b>
<b>Net result for the period</b>		<b>(519,786)</b>	<b>2,327,960</b>	<b>(1,402,375)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	48,746,061	0	(359,019)
<b>Total other comprehensive income for the period</b>		<b>48,746,061</b>	<b>0</b>	<b>(359,019)</b>
<b>Total comprehensive income for the period</b>		<b>48,226,275</b>	<b>2,327,960</b>	<b>(1,761,394)</b>

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



**SHIRE OF MERREDIN  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	12,218,595	11,125,672
Trade and other receivables	5	973,054	964,836
Other financial assets	4(a)	36,834	35,080
Inventories	6	32,708	10,101
Other assets	7	333,764	132,467
<b>TOTAL CURRENT ASSETS</b>		<b>13,594,955</b>	<b>12,268,156</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	111,077	134,382
Other financial assets	4(b)	332,470	362,853
Inventories	6	184,000	244,000
Property, plant and equipment	8	30,598,537	31,430,059
Infrastructure	9	205,789,653	158,270,436
<b>TOTAL NON-CURRENT ASSETS</b>		<b>237,015,737</b>	<b>190,441,730</b>
<b>TOTAL ASSETS</b>		<b>250,610,692</b>	<b>202,709,886</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	787,649	669,675
Other liabilities	12	1,288,770	1,641,567
Borrowings	13	99,461	95,779
Employee related provisions	14	571,585	551,288
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,747,465</b>	<b>2,958,309</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	389,989	489,450
Employee related provisions	14	52,979	68,143
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>442,968</b>	<b>557,593</b>
<b>TOTAL LIABILITIES</b>		<b>3,190,433</b>	<b>3,515,902</b>
<b>NET ASSETS</b>		<b>247,420,259</b>	<b>199,193,984</b>
<b>EQUITY</b>			
Retained surplus		55,389,068	55,870,943
Reserve accounts	25	6,975,873	7,013,784
Revaluation surplus	15	185,055,318	136,309,257
<b>TOTAL EQUITY</b>		<b>247,420,259</b>	<b>199,193,984</b>

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



**SHIRE OF MERREDIN  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>NOTE</b>	<b>RETAINED SURPLUS</b>	<b>RESERVE ACCOUNTS</b>	<b>REVALUATION SURPLUS</b>	<b>TOTAL EQUITY</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance as at 1 July 2021</b>		<b>58,474,273</b>	<b>5,812,829</b>	<b>136,668,276</b>	<b>200,955,378</b>
Comprehensive income for the period					
Net result for the period		(1,402,375)	0	0	(1,402,375)
Other comprehensive income for the period	15	0	0	(359,019)	(359,019)
<b>Total comprehensive income for the period</b>		<b>(1,402,375)</b>	<b>0</b>	<b>(359,019)</b>	<b>(1,761,394)</b>
Transfers from reserve accounts	25	300,000	(300,000)	0	0
Transfers to reserve accounts	25	(1,500,955)	1,500,955	0	0
<b>Balance as at 30 June 2022</b>		<b>55,870,943</b>	<b>7,013,784</b>	<b>136,309,257</b>	<b>199,193,984</b>
Comprehensive income for the period					
Net result for the period		(519,786)	0	0	(519,786)
Other comprehensive income for the period	15	0	0	48,746,061	48,746,061
<b>Total comprehensive income for the period</b>		<b>(519,786)</b>	<b>0</b>	<b>48,746,061</b>	<b>48,226,275</b>
Transfers from reserve accounts	25	687,193	(687,193)	0	0
Transfers to reserve accounts	25	(649,282)	649,282	0	0
<b>Balance as at 30 June 2023</b>		<b>55,389,068</b>	<b>6,975,873</b>	<b>185,055,318</b>	<b>247,420,259</b>

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

**SHIRE OF MERREDIN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	4,858,156	4,556,572
Grants, subsidies and contributions	4,201,103	4,913,080
Fees and charges	955,099	893,209
Interest revenue	249,447	72,235
Goods and services tax received	259,603	301,738
Other revenue	327,022	339,640
	<u>10,850,430</u>	<u>11,076,474</u>
<b>Payments</b>		
Employee costs	(4,040,397)	(4,013,330)
Materials and contracts	(3,369,446)	(3,771,211)
Utility charges	(448,133)	(303,268)
Finance costs	(20,850)	(24,399)
Insurance paid	(233,996)	(205,427)
Goods and services tax paid	(259,356)	(287,269)
Other expenditure	(320,434)	(356,443)
	<u>(8,692,612)</u>	<u>(8,961,347)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>2,157,818</u>	<u>2,115,127</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	8(a) (1,431,767)	(669,417)
Payments for construction of infrastructure	9(a) (2,916,520)	(3,047,127)
Capital grants, subsidies and contributions	2,796,643	1,750,640
Proceeds from financial assets at amortised cost - self supporting loans	35,080	33,409
Proceeds from sale of property, plant & equipment	547,448	204,506
<b>Net cash provided by (used in) investing activities</b>	<u>(969,116)</u>	<u>(1,727,989)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	24(a) (95,779)	(92,242)
<b>Net cash provided by (used in) financing activities</b>	<u>(95,779)</u>	<u>(92,242)</u>
<b>Net increase (decrease) in cash held</b>	1,092,923	294,896
Cash at beginning of year	11,125,672	10,830,776
<b>Cash and cash equivalents at the end of the year</b>	<u>12,218,595</u>	<u>11,125,672</u>

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



SHIRE OF MERREDIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	22	4,787,289	4,785,500	4,607,841
Rates excluding general rates	22	63,201	65,700	63,201
Grants, subsidies and contributions		4,777,148	1,026,200	4,086,381
Fees and charges		955,099	906,300	849,001
Interest revenue		249,447	109,000	72,235
Other revenue		327,025	252,700	339,640
Profit on asset disposals		166,999	157,200	14,418
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,450	0	6,994
		<u>11,332,658</u>	<u>7,302,600</u>	<u>10,039,711</u>
<b>Expenditure from operating activities</b>				
Employee costs		(4,132,657)	(3,867,020)	(3,920,669)
Materials and contracts		(3,215,451)	(3,689,090)	(3,253,782)
Utility charges		(448,133)	(345,960)	(303,268)
Depreciation		(5,875,660)	(3,607,000)	(5,085,197)
Finance costs		(20,850)	(52,100)	(24,399)
Insurance		(233,996)	(157,770)	(205,427)
Other expenditure		(320,434)	(229,900)	(356,443)
Loss on asset disposals		(150,546)	(231,600)	(43,541)
		<u>(14,397,727)</u>	<u>(12,180,440)</u>	<u>(13,192,726)</u>
Non-cash amounts excluded from operating activities	23(a)	5,920,898	3,681,400	5,095,231
<b>Amount attributable to operating activities</b>		<u>2,855,829</u>	<u>(1,196,440)</u>	<u>1,942,216</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		2,545,283	7,205,800	1,750,640
Proceeds from disposal of assets		547,448	461,000	204,506
Proceeds from financial assets at amortised cost - self supporting loans	24(a)	35,080	33,410	33,409
		<u>3,127,811</u>	<u>7,700,210</u>	<u>1,988,555</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(1,431,767)	(2,252,100)	(669,417)
Purchase and construction of infrastructure	9(a)	(2,916,520)	(9,136,800)	(3,047,127)
		<u>(4,348,287)</u>	<u>(11,388,900)</u>	<u>(3,716,544)</u>
<b>Amount attributable to investing activities</b>		<u>(1,220,476)</u>	<u>(3,688,690)</u>	<u>(1,727,989)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	24(a)	0	1,300,000	0
Transfers from reserve accounts	25	687,193	1,652,300	300,000
		<u>687,193</u>	<u>2,952,300</u>	<u>300,000</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	24(a)	(95,779)	(147,700)	(92,242)
Transfers to reserve accounts	25	(649,282)	(46,000)	(1,500,955)
		<u>(745,061)</u>	<u>(193,700)</u>	<u>(1,593,197)</u>
<b>Amount attributable to financing activities</b>		<u>(57,868)</u>	<u>2,758,600</u>	<u>(1,293,197)</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	23(b)	2,356,761	2,254,300	3,435,731
Amount attributable to operating activities		2,855,829	(1,196,440)	1,942,216
Amount attributable to investing activities		(1,220,476)	(3,688,690)	(1,727,989)
Amount attributable to financing activities		(57,868)	2,758,600	(1,293,197)
<b>Surplus or deficit after imposition of general rates</b>	23(b)	<u>3,934,246</u>	<u>127,770</u>	<u>2,356,761</u>

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

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

1. BASIS OF PREPARATION

The financial report of Shire of Merredin which is a Class 3 Local Government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

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

**The local government reporting entity**

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

**Judgements and estimates**

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

**Initial application of accounting standards**

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual 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 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates  
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities  
The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

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

2. REVENUE AND EXPENSES

(a) Revenue

**Contracts with customers**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

**Revenue Recognition**

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

**For the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	4,850,490	0	0	0	4,850,490
Grants, subsidies and contributions	4,777,148	0	0	0	4,777,148
Fees and charges	955,099	0	0	0	955,099
Interest revenue	12,075	0	60,632	176,740	249,447
Other revenue	327,025	0	0	0	327,025
Capital grants, subsidies and contributions	0	2,512,864	0	32,419	2,545,283
<b>Total</b>	<b>10,921,837</b>	<b>2,512,864</b>	<b>60,632</b>	<b>209,159</b>	<b>13,704,492</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	4,671,042	0	0	0	4,671,042
Grants, subsidies and contributions	4,086,381	0	0	0	4,086,381
Fees and charges	849,001	0	0	0	849,001
Interest revenue	13,776	0	56,965	1,494	72,235
Other revenue	339,640	0	0	0	339,640
Capital grants, subsidies and contributions	0	1,750,640	0	0	1,750,640
<b>Total</b>	<b>9,959,840</b>	<b>1,750,640</b>	<b>56,965</b>	<b>1,494</b>	<b>11,768,939</b>

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
<b>Interest revenue</b>		
Financial assets at amortised cost - self supporting loans	12,075	13,776
Interest on reserve account funds	120,917	0
Trade and other receivables overdue interest	60,632	56,965
Other interest revenue	55,823	1,494
	<u>249,447</u>	<u>72,235</u>

The 2023 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$18,000

**Fees and charges relating to rates receivable**

Charges on instalment plan	16,774	16,796
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The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$17,000

(b) Expenses

**Auditors remuneration**

- Audit of the Annual Financial Report	29,250	26,000
- Other services – grant acquittals	2,850	0
	<u>32,100</u>	<u>26,000</u>

**Employee Costs**

Employee benefit costs	3,895,948	3,713,782
Other employee costs	236,709	206,887
	<u>4,132,657</u>	<u>3,920,669</u>

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	20,850	24,399
	<u>20,850</u>	<u>24,399</u>

**Other expenditure**

Impairment losses on rates and statutory receivables	57,263	163,248
Sundry expenses	263,171	193,195
	<u>320,434</u>	<u>356,443</u>

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	12,218,595	11,125,672
<b>Total cash and cash equivalents</b>	<b>12,218,595</b>	<b>11,125,672</b>
Held as		
- Unrestricted cash and cash equivalents	3,953,952	2,470,321
- Restricted cash and cash equivalents	8,264,643	8,655,351
	<b>12,218,595</b>	<b>11,125,672</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.

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

**Restricted financial assets**

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

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
<b>(a) Current assets</b>		
Financial assets at amortised cost	36,834	35,080
	<b>36,834</b>	<b>35,080</b>
<b>Other financial assets at amortised cost</b>		
Self supporting loans receivable	36,834	35,080
	<b>36,834</b>	<b>35,080</b>
Held as		
- Unrestricted other financial assets at amortised cost	36,834	35,080
	<b>36,834</b>	<b>35,080</b>
<b>(b) Non-current assets</b>		
Financial assets at amortised cost	189,863	226,697
Financial assets at fair value through profit or loss	142,607	136,156
	<b>332,470</b>	<b>362,853</b>
<b>Financial assets at amortised cost</b>		
Self supporting loans receivable	189,863	226,697
	<b>189,863</b>	<b>226,697</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	136,157	129,162
Movement attributable to fair value increment	6,450	6,994
Units in Local Government House Trust - closing balance	<b>142,607</b>	<b>136,156</b>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 24(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

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

**Financial assets at fair value through profit or loss**

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

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

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

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	733,267	696,690
Trade receivables	253,215	183,998
GST receivable	0	247
Allowance for credit losses of other receivables	(24,156)	(44,208)
Other receivables	10,712	2,285
ATO Liabilities	16	125,824
	973,054	964,836
<b>Non-current</b>		
Rates and statutory receivables	111,077	134,382
	111,077	134,382

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

6. INVENTORIES

Note	2023	2022
	\$	\$
<b>Current</b>		
Fuel and materials	32,708	10,101
	<u>32,708</u>	<u>10,101</u>
<b>Non-current</b>		
Land held for resale	184,000	244,000
	<u>184,000</u>	<u>244,000</u>

The following movements in inventories occurred during the year:

Balance at beginning of year	254,101	254,610
Inventories expensed during the year	(370,882)	(362,482)
Additions to inventory	333,489	361,973
Balance at end of year	<u>216,708</u>	<u>254,101</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

**Land held for resale (Continued)**

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the council's intentions to release for sale.



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

**7. OTHER ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Accrued income	8,472	7,538
Contract assets	<u>325,292</u>	<u>124,929</u>
	<u>333,764</u>	<u>132,467</u>

**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.

**Contract assets**

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

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

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

**8. PROPERTY, PLANT AND EQUIPMENT**

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	2,551,000	2,594,060	28,457,987	33,603,047	176,360	2,925,960	36,705,367
Additions	0	0	61,837	61,837	0	607,580	669,417
Disposals	0	0	0	0	0	(233,629)	(233,629)
Revaluation increments / (decrements) transferred to revaluation surplus	(291,000)	1,291,136	(1,359,155)	(359,019)	0	0	(359,019)
Depreciation	0	(96,516)	(727,341)	(823,857)	(22,369)	(363,413)	(1,209,639)
Transfers	0	0	(4,153,236)	(4,153,236)	26,666	(15,868)	(4,142,438)
<b>Balance at 30 June 2022</b>	<b>2,260,000</b>	<b>3,788,680</b>	<b>22,280,092</b>	<b>28,328,772</b>	<b>180,657</b>	<b>2,920,630</b>	<b>31,430,059</b>
<b>Comprises:</b>							
Gross balance amount at 30 June 2022	2,260,000	6,431,592	42,920,000	51,611,592	288,312	4,825,843	56,725,747
Accumulated depreciation at 30 June 2022	0	(2,642,912)	(20,639,908)	(23,282,820)	(107,655)	(1,905,213)	(25,295,688)
<b>Balance at 30 June 2022</b>	<b>2,260,000</b>	<b>3,788,680</b>	<b>22,280,092</b>	<b>28,328,772</b>	<b>180,657</b>	<b>2,920,630</b>	<b>31,430,059</b>
Additions	12,949	46,794	98,682	158,425	0	1,273,342	1,431,767
Disposals	0	0	(106,322)	(106,322)	0	(424,673)	(530,995)
Depreciation	0	(165,707)	(1,119,713)	(1,285,420)	(27,703)	(419,171)	(1,732,294)
Transfers	0	0	0	0	(26,665)	26,665	0
<b>Balance at 30 June 2023</b>	<b>2,272,949</b>	<b>3,669,767</b>	<b>21,152,739</b>	<b>27,095,455</b>	<b>126,289</b>	<b>3,376,793</b>	<b>30,598,537</b>
<b>Comprises:</b>							
Gross balance amount at 30 June 2023	2,272,949	6,478,386	42,593,682	51,345,017	261,645	5,440,922	57,047,584
Accumulated depreciation at 30 June 2023	0	(2,808,619)	(21,440,943)	(24,249,562)	(135,356)	(2,064,129)	(26,449,047)
<b>Balance at 30 June 2023</b>	<b>2,272,949</b>	<b>3,669,767</b>	<b>21,152,739</b>	<b>27,095,455</b>	<b>126,289</b>	<b>3,376,793</b>	<b>30,598,537</b>

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

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>						
Land		2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per hectare / market borrowing rate
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre / market borrowing rate
Buildings - specialised		3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

(ii) Cost

Furniture and equipment		N/A	Cost	N/A		Purchase cost
Plant and equipment		N/A	Cost	N/A		Purchase cost

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

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - Roads	Other infrastructure - Drainage	Other infrastructure - Footpaths	Other infrastructure - Parks & Ovals and Other	Total Infrastructure
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	131,791,239	11,375,627	6,515,828	5,273,738	154,956,432
Additions	1,735,613	0	109,567	1,201,947	3,047,127
Depreciation	(2,672,251)	(631,570)	(291,652)	(280,085)	(3,875,558)
Transfers	0	0	0	4,142,435	4,142,435
<b>Balance at 30 June 2022</b>	<b>130,854,601</b>	<b>10,744,057</b>	<b>6,333,743</b>	<b>10,338,035</b>	<b>158,270,436</b>
<b>Comprises:</b>					
Gross balance at 30 June 2022	177,098,224	24,106,455	9,334,719	11,980,585	222,519,983
Accumulated depreciation at 30 June 2022	(46,243,623)	(13,362,398)	(3,000,976)	(1,642,550)	(64,249,547)
<b>Balance at 30 June 2022</b>	<b>130,854,601</b>	<b>10,744,057</b>	<b>6,333,743</b>	<b>10,338,035</b>	<b>158,270,436</b>
Additions	1,679,121	0	0	1,237,399	2,916,520
Revaluation increments / (decrements) transferred to revaluation surplus	60,079,092	(4,266,110)	(2,207,141)	(4,859,779)	48,746,062
Depreciation	(2,699,502)	(631,569)	(292,175)	(520,119)	(4,143,365)
<b>Balance at 30 June 2023</b>	<b>189,913,312</b>	<b>5,846,378</b>	<b>3,834,427</b>	<b>6,195,536</b>	<b>205,789,653</b>
<b>Comprises:</b>					
Gross balance at 30 June 2023	246,853,636	16,163,100	5,327,644	12,092,751	280,437,131
Accumulated depreciation at 30 June 2023	(56,940,324)	(10,316,722)	(1,493,217)	(5,897,215)	(74,647,478)
<b>Balance at 30 June 2023</b>	<b>189,913,312</b>	<b>5,846,378</b>	<b>3,834,427</b>	<b>6,195,536</b>	<b>205,789,653</b>

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**9. INFRASTRUCTURE (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - Roads	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other infrastructure - Drainage	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other infrastructure - Footpaths	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other infrastructure - Parks & Ovals and Other	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.

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

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

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Land	not depreciated
Buildings - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	5 to 10 years
Plant and equipment	6 to 15 years
Infrastructure - Roads - Subgrade	not depreciated
Infrastructure - Roads - Pavement	60 to 120 years
Infrastructure - Roads - Surface	20 to 60 years
Other infrastructure - Footpaths	30 to 60 years
Other infrastructure - Parks & Ovals and Other	10 to 100 years
Other infrastructure - Drainage	10 to 80 years

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

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

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

**Revaluation (continued)**

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

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

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

**Depreciation on revaluation**

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.

**Amortisation**

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income.

**Impairment**

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 or losses on disposal**

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

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

**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Prepaid rates  
Accrued payroll liabilities  
Bonds and deposits held  
Other Accrued Expenses  
Other payables - ESL Liability  
Accrued Interest

	2023	2022
	\$	\$
	278,819	457,211
	150,508	129,570
	107,139	20,012
	121,792	41,068
	122,540	12,791
	0	803
	6,851	8,220
	<u>787,649</u>	<u>669,675</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.



**SHIRE OF MERREDIN  
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**12. OTHER LIABILITIES**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Contract liabilities	86,792	690,949
Capital grant/contributions liabilities	1,201,978	950,618
	<u>1,288,770</u>	<u>1,641,567</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	690,949	696,814
Additions	86,792	690,949
Revenue from contracts with customers included as a contract liability at the start of the period	(690,949)	(696,814)
	<u>86,792</u>	<u>690,949</u>

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**13. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		99,461	389,989	489,450	95,779	489,450	585,229
<b>Total secured borrowings</b>	24(a)	99,461	389,989	489,450	95,779	489,450	585,229

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Merredin.

The Shire of Merredin has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 24(a).

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	329,317	293,251
Long service leave	242,268	258,037
	<b>571,585</b>	<b>551,288</b>
<b>Total current employee related provisions</b>	<b>571,585</b>	<b>551,288</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	52,979	68,143
	<b>52,979</b>	<b>68,143</b>
<b>Total non-current employee related provisions</b>	<b>52,979</b>	<b>68,143</b>
<b>Total employee related provisions</b>	<b>624,564</b>	<b>619,431</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	720,415	0	720,415	1,011,415	(291,000)	720,415
Revaluation surplus - Buildings	23,673,318	0	23,673,318	23,741,337	(68,019)	23,673,318
Revaluation surplus - Furniture and equipment	41,913	0	41,913	41,913	0	41,913
Revaluation surplus - Plant and equipment	1,239,408	0	1,239,408	1,239,408	0	1,239,408
Revaluation surplus - Infrastructure - Roads	65,964,504	60,079,091	126,043,595	65,964,504	0	65,964,504
Revaluation surplus - Other infrastructure - Drainage	30,954,899	(4,266,110)	26,688,789	30,954,899	0	30,954,899
Revaluation surplus - Other infrastructure - Footpaths	11,615,820	(2,207,141)	9,408,679	11,615,820	0	11,615,820
Revaluation surplus - Other infrastructure - Parks & Ovals and Other	2,098,980	(4,859,779)	(2,760,799)	2,098,980	0	2,098,980
	136,309,257	48,746,061	185,055,318	136,668,276	(359,019)	136,309,257

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

**16. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
		<b>\$</b>	<b>\$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	<u>8,264,643</u>	<u>8,655,351</u>
		8,264,643	8,655,351

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

Restricted reserve accounts	25	6,975,873	7,013,784
Contract liabilities	12	86,792	690,949
Capital grant liabilities	12	<u>1,201,978</u>	<u>950,618</u>
<b>Total restricted financial assets</b>		<b>8,264,643</b>	<b>8,655,351</b>

**17. UNDRAWN BORROWING FACILITIES AND CREDIT  
STANDBY ARRANGEMENTS**

Bank overdraft limit	150,000	150,000
Credit card limit	15,000	15,000
Credit card balance at balance date	<u>5,232</u>	<u>5,462</u>
<b>Total amount of credit unused</b>	<b>170,232</b>	<b>170,462</b>

**Loan facilities**

Loan facilities - current	99,461	95,779
Loan facilities - non-current	<u>389,989</u>	<u>489,450</u>
<b>Total facilities in use at balance date</b>	<b>489,450</b>	<b>585,229</b>

<b>Unused loan facilities at balance date</b>	Nil	Nil
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**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**18. CONTINGENT LIABILITIES**

In accordance with the *Contaminated Sites Act 2003*, Department of Water and Environmental Regulation (DWER) has classified the following site as 'possibly contaminated – investigation required':

- Merredin Chandler Road Landfill, Lot 500 On Plan 66111, Merredin

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the DWER on the need and criteria for remediation of a risk-based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the DWER Guidelines.

**19. CAPITAL COMMITMENTS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	5,926,294	7,882,915
- plant & equipment purchases	81,074	0
	<b>6,007,368</b>	<b>7,882,915</b>
Payable:		
- not later than one year	6,007,368	7,882,915

The capital expenditure projects at the end of the current reporting period are for the following:

- Merredin Narambeen Road Construction
- Town Centre & Apex Park Redevelopment
- Merredin Water Tower Conservation Works
- Installation of Standpipe Controller
- Purchase of Light Rigid Truck

The prior year commitments were for the CBD Redevelopment, Apex Park, Reuse Water Network, Cemetery Improvement and Merredin-Narembeen Road projects.

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

**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	14,794	14,800	14,433
	14,794	14,800	14,433
Deputy President's annual allowance	3,493	3,600	3,608
	3,493	3,600	3,608
All other council member's meeting attendance fees	71,884	77,500	77,913
	71,884	77,500	77,913
20(b)	90,171	95,900	95,954

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

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	771,830	756,913
Post-employment benefits	96,820	88,610
Employee - other long-term benefits	13,120	14,955
Council member costs	90,171	95,954
20(a)	971,941	956,432

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

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

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Council member costs*

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

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

**20. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
Sale of goods and services	68	0
Purchase of goods and services	104,100	327,228
<b>Amounts payable to related parties:</b>		
Trade and other payables	4,401	0

**Related Parties**

The Shire's main related parties are as follows:

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

*ii. Other Related Parties*

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

*iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.



SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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21. 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 report is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's assets, 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.

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**22. RATING INFORMATION**

(a) General Rates

RATE TYPE	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Gross Rental Valuations										
Rural	11.26	1,270	18,418,577	2,111,283	1,337	2,112,620	2,111,300	\$	2,111,300	1,982,692
Urban Rural	1.752	323	116,821,300	1,987,039	587	1,987,626	1,987,380	0	1,987,380	1,916,107
Mining	3.328	46	4,420,650	127,296	0	127,296	127,270	0	127,270	121,396
Power Generation	3.22	18	265,662	5,128	1,346	6,474	5,140	0	5,140	5,842
Airstrips	3.22	13	5,137,000	164,761	(1,130)	163,621	164,760	0	164,760	157,636
<b>Total general rates</b>		<b>1,671</b>	<b>145,282,189</b>	<b>4,402,549</b>	<b>2,140</b>	<b>4,404,689</b>	<b>4,402,900</b>	<b>0</b>	<b>4,402,900</b>	<b>4,189,961</b>
<b>Minimum Payment</b>	<b>\$</b>									
Gross Rental Valuations										
Rural	910	217		197,470	0	197,470	197,470	0	197,470	227,500
Urban Rural	1,130	123		138,990	0	138,990	138,990	0	138,990	141,250
Mining	1,130	35		39,550	0	39,550	39,550	0	39,550	42,940
Power Generation	200	16		3,200	0	3,200	3,200	0	3,200	2,800
Airstrips	1,130	3		3,390	0	3,390	3,390	0	3,390	3,390
<b>Total minimum payments</b>		<b>394</b>	<b>0</b>	<b>382,600</b>	<b>0</b>	<b>382,600</b>	<b>382,600</b>	<b>0</b>	<b>382,600</b>	<b>417,880</b>
<b>Total general rates and minimum payments</b>		<b>2,065</b>	<b>145,282,189</b>	<b>4,785,149</b>	<b>2,140</b>	<b>4,787,289</b>	<b>4,785,500</b>	<b>0</b>	<b>4,785,500</b>	<b>4,607,841</b>
<b>Ex-gratia Rates</b>										
Gross rental valuation				63,201	0	63,201	65,700	0	65,700	63,201
<b>Total amount raised from rates (excluding general rates)</b>		<b>0</b>	<b>0</b>	<b>63,201</b>	<b>0</b>	<b>63,201</b>	<b>65,700</b>	<b>0</b>	<b>65,700</b>	<b>63,201</b>
<b>Total Rates</b>						<b>4,850,490</b>			<b>4,851,200</b>	<b>4,671,042</b>
Rate instalment interest						18,800			17,000	17,647
Rate overdue interest						42,964			36,000	39,286

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.

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

**23. DETERMINATION OF SURPLUS OR DEFICIT**

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
<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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(166,999)	(157,200)	(14,418)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(6,450)	0	(6,994)
Add: Loss on disposal of assets	150,546	231,600	43,541
Add: Depreciation	5,875,660	3,607,000	5,085,197
<b>Non-cash movements in non-current assets and liabilities:</b>			
Pensioner deferred rates	23,305	0	(3,310)
Employee benefit provisions	(15,164)	0	(8,785)
Inventory	60,000	0	0
<b>Non-cash amounts excluded from operating activities</b>	<b>5,920,898</b>	<b>3,681,400</b>	<b>5,095,231</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	25 (6,975,873)	(5,407,484)	(7,013,784)
Less: Financial assets at amortised cost - self supporting loans	4(a) (36,834)	0	(35,080)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 99,461	147,700	95,779
- Employee benefit provisions	0	(552,420)	0
<b>Total adjustments to net current assets</b>	<b>(6,913,246)</b>	<b>(5,812,204)</b>	<b>(6,953,085)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	13,594,955	7,345,332	12,268,155
Less: Total current liabilities	(2,747,483)	(1,405,358)	(2,958,309)
Less: Total adjustments to net current assets	(6,913,246)	(5,812,204)	(6,953,085)
<b>Surplus or deficit after imposition of general rates</b>	<b>3,934,246</b>	<b>127,770</b>	<b>2,356,761</b>

SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	
Central Eastern Accommodation and Care Alliance		\$ 382,226	\$ 0	\$ (58,833)	\$ 323,393	\$ 0	\$ (60,699)	\$ 262,694	
CBD Redevelopment		0	0	0	0	0	0	0	
<b>Total</b>		<b>382,226</b>	<b>0</b>	<b>(58,833)</b>	<b>323,393</b>	<b>0</b>	<b>(60,699)</b>	<b>262,694</b>	
Self Supporting Loans									
Merriville		295,246	0	(33,410)	261,836	0	(35,080)	226,756	
<b>Total Self Supporting Loans</b>		<b>295,246</b>	<b>0</b>	<b>(33,410)</b>	<b>261,836</b>	<b>0</b>	<b>(35,080)</b>	<b>226,756</b>	
<b>Total Borrowings</b>	<b>13</b>	<b>677,472</b>	<b>0</b>	<b>(92,243)</b>	<b>585,229</b>	<b>0</b>	<b>(95,779)</b>	<b>489,450</b>	

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

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Central Eastern Accommodation and Care Alliance		217	WATC	3.15%	30/1/2027	\$ (8,775)	\$ (9,700)	\$ (10,623)
<b>Total</b>						<b>(8,775)</b>	<b>(9,700)</b>	<b>(10,623)</b>
Self Supporting Loans Finance Cost Payments								
Merriville		215	WATC	4.94%	1/10/2028	(12,075)	(12,500)	(13,776)
<b>Total Self Supporting Loans Finance Cost Payments</b>						<b>(12,075)</b>	<b>(12,500)</b>	<b>(13,776)</b>
<b>Total Finance Cost Payments</b>						<b>(20,850)</b>	<b>(22,200)</b>	<b>(24,399)</b>

\* WA Treasury Corporation

**SHIRE OF MERREDIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**25. RESERVE ACCOUNTS**

	2023		2023		2023		2023		2023		2022		2022		
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Opening Balance	Transfer to	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Restricted by council</b>															
(a) Plant Replacement Reserve	1,171,986	18,966	(461,824)	729,128	1,171,986	5,000	(650,000)	526,986	916,986	555,000	(300,000)	916,986	555,000	1,171,986	
(b) Buildings Reserve	1,034,508	88,719	0	1,123,227	1,034,508	8,100	(450,000)	592,608	934,508	100,000	0	934,508	100,000	1,034,508	
(c) Land & Development Reserve	1,573,763	26,933	0	1,600,696	1,573,763	12,400	0	1,586,163	1,288,763	285,000	0	1,288,763	285,000	1,573,763	
(d) Apex Park Redevelopment Reserve	402,393	6,639	(104,561)	304,471	402,393	900	(286,300)	116,993	302,393	100,000	0	302,393	100,000	402,393	
(e) ICT Reserve	316,632	5,352	(28,155)	293,829	316,632	2,500	0	319,132	316,632	0	0	316,632	0	316,632	
(f) Disaster Relief Reserve	247,284	4,232	0	251,516	247,284	1,900	0	249,184	247,284	0	0	247,284	0	247,284	
(g) Cummins Street Units Reserve	61,254	843	(15,687)	46,410	61,255	500	0	61,755	61,254	0	0	61,254	0	61,254	
(h) Recreation Facilities Reserve	911,064	15,592	0	926,656	911,064	7,200	0	918,264	911,064	0	0	911,064	0	911,064	
(i) Waste Management Reserve	374,651	6,412	0	381,063	374,651	2,900	(120,000)	257,551	374,651	0	0	374,651	0	374,651	
(j) Unspent Capital Works Reserve	368,575	6,308	0	374,883	368,575	1,600	0	370,175	88,575	280,000	0	88,575	280,000	368,575	
(k) Merredin-Narabbeen Road	180,955	462,942	(76,966)	566,931	180,955	100	(146,000)	35,055	0	180,955	0	0	180,955	180,955	
(l) Leave reserve	370,719	6,344	0	377,063	370,718	2,900	0	373,618	370,719	0	0	370,719	0	370,719	
	7,013,784	649,282	(687,193)	6,975,873	7,013,784	46,000	(1,652,300)	5,407,484	5,812,829	1,500,955	(300,000)	5,812,829	1,500,955	7,013,784	

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
<b>Restricted by council</b>	
(a) Plant Replacement Reserve	Ongoing To be utilised to fund future capital plant purchases.
(b) Buildings Reserve	Ongoing To be utilised to fund future building construction and major maintenance within the Shire of Merredin.
(c) Land & Development Reserve	Ongoing To be utilised to fund major land development/purchases within the Shire of Merredin.
(d) Apex Park Redevelopment Reserve	Ongoing To be utilised to fund the redevelopment of works at Apex Park.
(e) ICT Reserve	Ongoing To be utilised to fund future information and communications technology (ICT) within the Shire of Merredin. Ongoing To be utilised to contribute to liabilities arising from a declared natural disaster that meets Disaster Recovery Funding Arrangements WA (DRFAWA) eligibility minimum spend.
(f) Disaster Relief Reserve	Ongoing To be utilised to fund future information and communications technology (ICT) within the Shire of Merredin.
(g) Cummins Street Units Reserve	Ongoing To be utilised to fund future development and major renewals in relation to Recreation.
(h) Recreation Facilities Reserve	Ongoing To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; or the provision of receptacles for the temporary deposit of waste; or the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.
(i) Waste Management Reserve	Ongoing To be utilised for the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.
(j) Unspent Capital Works Reserve	Ongoing To be utilised for the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.
(k) Merredin-Narabbeen Road	Ongoing To be utilised for the maintenance, renewal and upgrade of the Merredin-Narabbeen Road.
(l) Leave reserve	Ongoing To be utilised to fund staff leave as required



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Merredin

To the Council of the Shire of Merredin

### Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 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, the Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

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

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

## **My independence and quality management relating to the report on the financial report**

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

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

This auditor's report relates to the financial report of the Shire of Merredin for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
16 November 2023




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[wheatbelttourism.com](http://wheatbelttourism.com)

 85 Barrack Street Merredin WA 6415

### **Cummins Theatre**

(08) 9041 1325

[cumminstheatre.com.au](http://cumminstheatre.com.au)

 31 Bates Street Merredin WA 6415


### **Merredin Library**

(08) 9041 1222

 22 Coronation Street Merredin WA 6415

### **Merredin District Olympic Swimming Pool**

(08) 6140 1257

 1 Throssell Rd, Merredin WA 6415

### **Merredin Regional Community & Leisure Centre**

(08) 9041 3033

[merredinleisurecentre.com.au](http://merredinleisurecentre.com.au)

 Bates Street Merredin WA 6415



[#innovatingthewheatbelt](https://www.instagram.com/innovatingthewheatbelt)

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SHIRE OF  
**MERREDIN**  
INNOVATING THE WHEATBELT