SHIRE OF MERREDIN
INNOVATING THE WHEATBELT

Unconfirmed copy of Minutes from Audit Committee Meeting held on 17 December 2024 subject to confirmation at the Ordinary Council Meeting to be held 17 December 2024

SHIRE OF MERREDIN

These Minutes were presented to Council at its Ordinary Council Meeting of 17 December 2024.

Donna Crook - Shire President

MINUTES

Audit Committee Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday, 17 December 2024
Commencing 1:30pm

Common Acronyms Used in this Document	
CEO	Chief Executive Officer
EMSC	Executive Manager Strategy and Community
EMDS	Executive Manager Development Services
EMES	Executive Manager Engineering Services
EMCS	Executive Manager Corporate Services
EO	Executive Officer
GO	Governance Officer
MCS	Manager Corporate Services
SFO	Senior Finance Officer
CBP	Corporate Business Plan
SCP	Strategic Community Plan
OAG	Office of the Auditor General

Shire of Merredin Audit Committee Meeting 1.30pm Tuesday 17 December 2024	

Voting Requirements

■ **Simple Majority** ☐ **Absolute Majority**

Resolution

Moved: **Cr Simmonds** **Seconded:** **Cr Manning**

83504 **That the Audit Committee NOMINATE Cr Crook, Shire President to Preside over the Audit Committee Meeting in the absence of Cr McKenzie the Presiding Member.**

CARRIED 4/0

For: Cr Crook, Cr Manning, Cr Anderson, Cr Simmonds

Against: Nil

1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today, and paid her respects to Elders past, present and emerging. The President then welcomed those in attendance and declared the meeting open at 1:31pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr D Crook	President
Cr R Manning	Deputy President
Cr B Anderson	
Cr M Simmonds	
Cr L O'Neill	Observer

Staff:

C Watts	CEO
L Boehme	EMCS
C Brindley-Mullen	EMS&C
M Wyatt	EO
A Bruyns	GO

Members of the Public: Nil

Apologies: Cr M McKenzie

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 29 November 2024
Attachment 5.1A

Voting Requirements

■ Simple Majority ☐ Absolute Majority

Resolution

Moved: **Cr Anderson** **Seconded:** **Cr Simmonds**

83505 **That the minutes of the Audit Committee Meeting held on 29 November 2024 be confirmed as a true and accurate record of proceedings.**

CARRIED 4/0

For: Cr Crook, Cr Manning, Cr Anderson, Cr Simmonds

Against: Nil

6. Officer's Reports

6.1 Shire of Merredin Annual Report 2023/24

Corporate Services

Responsible Officer:	Leah Boehme - EMCS
Author:	As above
Legislation:	*Local Government Act 1995*
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1A – Annual Report for the Shire of Merredin 2023/24

Purpose of Report

☐ Executive Decision ■ Legislative Requirement

For the Committee to consider the review of and then accept the Shire of Merredin Annual Report 2023/24, and set the date for the Annual Electors Meeting.

Background

Section 5.53 of the *Local Government Act 1995* (the Act) states:

(1) The local government is to prepare an annual report for each financial year.

Section 5.54 of the Act states:

(1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

Previously the adoption of the Annual Financials and the Annual Report has occurred simultaneously in December. As with last year, due to the audited financials being completed in November, the Annual Report was not ready to be presented to the Audit Committee at the same time.

Comment

Local governments are required to adopt the Annual Report prior to 31 December each year and conduct an Annual Electors Meeting (AEM) no more than 56 days after adopting that report.

Considering the above legislative timeline, if the 2023/24 Annual Report is adopted at the 17 December 2024 Ordinary Council Meeting, the AEM must be held on or prior to Tuesday, 11 February 2025.

It is therefore proposed to conduct the AEM on the evening of Tuesday, 4 February 2025, to ensure that adequate time to reschedule is allowed in case of any unforeseen delays.

Policy Implications

Nil

Statutory Implications

As per the *Local Government Act 1995*.

Division 5 — Annual reports and planning

5.53. Annual reports

(1) The local government is to prepare an annual report for each financial year.

(2) The annual report is to contain —

(a) a report from the mayor or president; and

(b) a report from the CEO; and

[(c), (d) deleted]

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and

(f) the financial report for the financial year; and

(g) such information as may be prescribed in relation to the payments made to employees; and

(h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and

(ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and

(hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —

(i) the number of complaints recorded in the register of complaints; and

(ii) how the recorded complaints were dealt with; and

(iii) any other details that the regulations may require;

and

(i) such other information as may be prescribed.

[Section 5.53 amended: No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]

5.54. Acceptance of annual reports

(1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

** Absolute majority required.*

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

[Section 5.54 amended: No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

[Section 5.55A inserted: No. 5 of 2017 s. 8.]

	Strategic Implications
➢ Strategic Community Plan	
Theme:	4. Communications and Leadership
Service Area Objective:	4.2 Decision Making 4.2.2 The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources
Priorities and Strategies for Change:	Nil
➢ Corporate Business Plan	
Theme:	4. Communications and Leadership.
Priorities:	Nil
Objectives	4.2 Decision Making

	Sustainability Implications
Ø Strategic Resource Plan	
Nil	

Risk Implications

Council would be contravening the *Local Government Act 1995* if this Item was not considered by the Audit Committee and Council.

There is a compliance risk associated with this Item as the Shire would be contravening the *Local Government Act 1995* if this Item was not considered by the Audit Committee and Council. The risk rating is considered to be Moderate (6), which is determined by a likelihood of Unlikely (2) and a consequence of Moderate (3). This risk will be eliminated with the adoption of the Officer's recommendation.

Financial Implications

Nil

Voting Requirements

☐ Simple Majority ■ Absolute Majority

Resolution

Moved: **Cr Manning** **Seconded:** **Cr Anderson**

That the Audit Committee:

1. **RECEIVE the Shire of Merredin Annual Report 2023/24, presented as Attachment 6.1A;**
2. **RECOMMEND Council ADOPT the Shire of Merredin Annual Report 2023/24 (Attachment 6.1A), subject to design amendments, and AUTHORISE the CEO to approve any minor changes that may be required before the document is finalised for publishing; and**
3. **RECOMMEND to Council that it resolves to hold its Annual General Meeting of Electors on Tuesday 4 February 2025, commencing at 6.00pm in the Council Chambers.**

83506

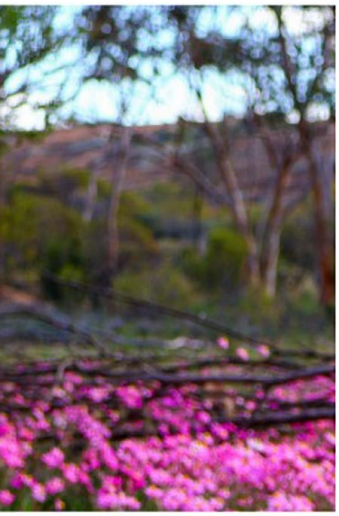
CARRIED 4/0

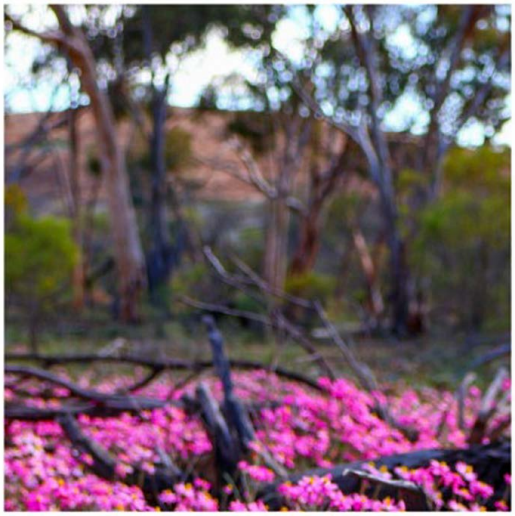
For: Cr Crook, Cr Manning, Cr Anderson, Cr Simmonds

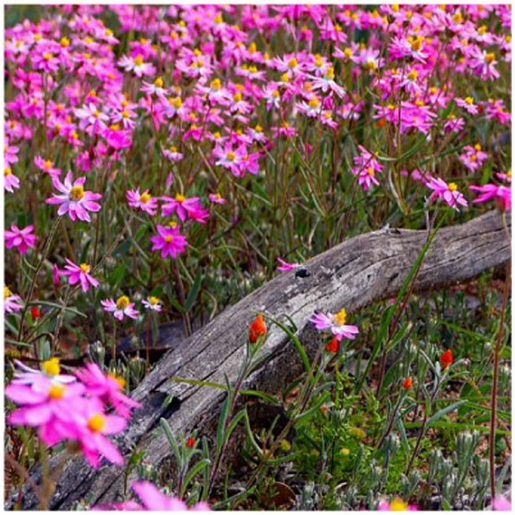
Against: Nil

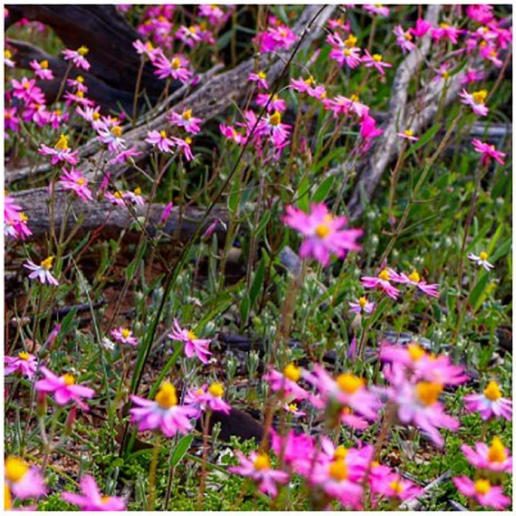
Attachment 6.1A

ANNUAL REPORT 2023/24









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.

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
- Email: 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 Administration Building on (08) 9041 1611 or emailed to the Shire via admin@merredin.wa.gov.au.

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SHIRE PRESIDENT'S *Report*

On behalf of the Shire of Merredin (the Shire) Council, it is my pleasure to present the Annual Report for the 2023/24 reporting period. As I reflect on the past year, it is with great pride that I share the significant milestones and accomplishments achieved by the Shire. It has been a year of growth, progress, and community-driven initiatives that are laying the foundation for a bright future.

One of the highlights of this financial year was the introduction of the Mr. Edward Johnston Award for Outstanding Volunteer Service and Contribution to Community. As Shire President, I put forward a motion for the creation of this award as a way of honouring Eddie Johnston, who sadly passed away in early 2023. Eddie's dedication and tireless service to our community were unmatched, and the award serves as a lasting tribute to his legacy.

The purpose of the award is to honour the exceptional contributions of local volunteers who play a vital role in enriching our community. Volunteers like Edward 'Eddie' Johnston, whose dedication and hard work have been an inspiration to us all, embody the spirit of giving that makes Merredin such a great place to live.

You can read about the 2024 recipient of the award on page 47.

A key achievement this financial year was securing a $2 million Lotterywest Grant for the redevelopment of Apex Park. This funding was a pivotal step in revitalising one of our community's most cherished spaces. In February 2024, I had the pleasure of participating in the soil turning ceremony for the Apex Park redevelopment, marking the official commencement of the project that will enhance recreational opportunities for all residents.

We also witnessed the commencement of the much - anticipated Town Centre redevelopment, which had been on Council's agenda for more than 20 years. This transformation of our Central Business District (CBD) is a significant undertaking that will modernise the heart of our town, improve infrastructure, and create an inviting environment for residents and visitors alike. It is an investment in Merredin's future, and I am excited to see this project unfold in the coming financial year.

Additionally, the Water Tower Restoration project, long-awaited by our community, has officially commenced. This iconic structure is a symbol of Merredin's history, and its restoration will not only

preserve our heritage but also provide a renewed landmark for the town.

This year also brought a change in leadership within the Shire. Sadly, our CEO, Ms Lisa Clack, resigned for personal reasons after two years of dedicated service. During her tenure, Ms Clack's leadership and commitment were invaluable, and she played a crucial role in guiding the Shire through several important projects and challenges. Her contributions will be remembered fondly, and we wish her all the best in her future endeavours.

In response to Lisa's departure, we embarked on the process of recruiting a new Chief Executive Officer. After a thorough and diligent search, we successfully appointed new CEO, Mr Craig Watts, who brings a wealth of experience and a fresh perspective to the Shire. Our new CEO is excited to work alongside the Council and community to continue advancing Merredin's growth and development. We are confident that under his leadership, the Shire will continue to thrive and reach new heights.

As we reflect on the achievements of this year, I would like to take a moment to express my deepest gratitude to all who have contributed to the Shire's success. I extend my sincere thanks to our Shire staff for their hard work, commitment, and dedication. Their professionalism, passion, and tireless efforts ensure that the day-to-day operations of the Shire run smoothly and efficiently. The staff's contribution to the delivery of key projects has been integral to our progress, and I am proud to work alongside such a talented team.

I would also like to thank my fellow elected members for their collaboration and dedication throughout the year. Together, we have made important decisions and worked towards a shared vision for the future of Merredin. The support, passion, and commitment of my fellow Councillors are deeply appreciated, and it is an honour to serve alongside them. Our success is a direct result of the strong teamwork and dedication of everyone involved.

And finally to the community, thank you for your ongoing support and involvement in our projects. As we continue to work towards improving our town and enhancing the quality of life for all, I am confident that we will achieve even greater things together in the years to come.

Mark McKenzie

Shire President



ELECTED MEMBERS

As at 30 June 2024



Cr Mark McKenzie
Shire President
Term Expires: October 2027



Cr Renee Manning
Deputy Shire President
Term Expires: October 2027



Cr Bradley Anderson
Term Expires: October 2025



Cr Hayley Billing
Term Expires: October 2027



Cr Donna Crook
Term Expires: October 2025



Cr Lisa O'Neill
Term Expires: October 2025



Cr Megan Simmonds
Term Expires: October 2025



Cr Phil Van Der Merwe
Term Expires: October 2027

OUTGOING MEMBERS



Cr Romolo Patroni
Did not contest 2023 election



Cr Ross Billing
Did not contest 2023 election



Cr Julie Flockart
Stood down August 2023

ELECTED MEMBER ATTENDANCE

For the period 1 July 2023 - 30 June 2024

Member	Ordinary Council Meetings	Special Council Meetings	Audit Committee Meetings	Annual Electors Meetings
	11 Held	3 Held	8 Held	1 Held
Cr Mark McKenzie	10	2	8	1
Cr Renee Manning	10	3	5	1
Cr Brad Anderson*	7	1	5	1
Cr Hayley Billing*	8	1	1	1
Cr Donna Crook	9	3	7	1
Cr Lisa O'Neill*	5	1	1	0
Cr Megan Simmonds	10	3	5	1
Cr Phil Van Der Merwe	11	3	0	1
** Denotes incoming Member*				
Outgoing Members				
Cr Ross Billing	2	2	1	0
Cr Julie Flockart	3	2	2	0
Cr Romolo Patroni	3	1	2	0

ELECTED MEMBER DIVERSITY

As at 30 June 2024

Gender

Male **3**

Female **5**

Age

35—44 **4**

45—54 **2**

55—64 **2**

Language

English **8**

Country of Birth

Australia **8**

Aboriginal or Torres Straight Islander

0



COMMITTEE REPRESENTATION

As at 30 June 2024

	Audit Committee	Merredin Bush Fire Advisory	Eric Hind Scholarship	Merredin Local Emergency Management Committee	WALGA Great Eastern Country Zone	Wheatbelt North Regional Road Group	Wheatbelt East Regional Organisation of Councils	Mid-West/Wheatbelt (Central) Joint Development Panel	Central East Aged Care Alliance	Eastern Wheatbelt Biosecurity Group
PRESIDENT **Mark McKenzie**	●	●	●	●	●					
DEPUTY PRESIDENT **Renee Manning**	●	●	●	●	●	●		●		
COUNCILLOR **Bradley Anderson**	●	●	●	●				●	●	
COUNCILLOR **Hayley Billing**		●	●	●						
COUNCILLOR **Donna Crook**	●	●	●	●	●	●		●		●
COUNCILLOR **Lisa O'Neill**		●	●	●			●			
COUNCILLOR **Megan Simmonds**	●	●	●	●				●		
COUNCILLOR **Phil Van Der Merwe**		●	●	●						

● Committee representative
● Denotes deputy role



CHIEF EXECUTIVE OFFICER'S *Report*

On behalf of the Shire's Administration, I am proud to present the 2023/24 Annual Report to the Merredin community. This marks my first report as Chief Executive Officer, following a year of considerable leadership transitions for the Shire. Despite the changes—from the previous CEO to an interim CEO, and now to my tenure—our dedicated staff and executive leadership team have continued to deliver on significant projects which will benefit our community for many years to come. Alongside these achievements, we have upheld the high standards of service and facilities that our residents rightly expect.

This financial year marked a transformative period for our community, building on the successes of 2022/23 when we successfully applied for and received a $2.1 million grant through the Building Better Regions Fund (BBRF) program. This critical funding from the Australian Government laid the foundation for the revitalisation of our Town Centre. In 2023/24, we continued this momentum by securing an additional $2 million grant from Lotterywest for the Apex Park redevelopment. This was achieved by a massive effort by Shire staff, who developed and submitted a comprehensive grant application that highlighted the need for investment in our community spaces.

These two grants enabled the commencement of the Town Centre and Apex Park redevelopments in early 2024. Once completed, the project will significantly enhance the aesthetic and functional appeal of our CBD. The redevelopment of Apex Park aims to create a vibrant, accessible public space for all ages, while the upgrades to the Town Centre will improve connectivity, safety, and walkability. These works are set to transform the heart of Merredin into a hub for community activities, tourism, and economic engagement.

The redevelopment also supports our broader strategic goals, fostering community pride and attracting visitors to Merredin. By enhancing sightlines, adding modern infrastructure, and providing new facilities, we aim to create dynamic spaces that reflect the character and aspirations of our Shire. We are incredibly proud of the progress so far and look forward to seeing these spaces fully realised in the near future.

Alongside these developments, the Shire resumed direct control of the Merredin Regional Community

& Leisure Centre (MRCLC) following an extensive review of the operational management. This decision has allowed us to address longstanding maintenance issues and initiate revitalisation projects. By focusing on the MRCLC, we are ensuring that this vital community hub meets the needs of residents and visitors alike. The commencement of a new Recreation Master Plan is a further step toward enhancing this facility's functionality and aligning it with future community aspirations.

Our commitment to recreation and cultural engagement is also reflected in the ongoing success of the Cummins Theatre. Among its standout events this year was a highly successful performance by Shannon Noll, which attracted over 300 attendees from across the State. Attracting events like these to our region not only enrich our cultural landscape but also brings significant economic benefits to our local businesses.

This year, we also began work on an Omnibus Scheme Amendment and Local Planning Strategy Review — key initiatives that will unlock the development potential within the Shire. By laying the groundwork for future industrial land and residential expansions, these efforts are positioning Merredin for sustainable growth and economic diversification.

Infrastructure improvements have remained a key priority for our Council. Significant investments were made to enhance connectivity of the road network within the Shire, with $1.1 million allocated for road maintenance and $3.6 million for capital road works. The CBD redevelopment, which is valued at approximately $8 million, is another major focus, ensuring our public spaces reflect the vibrancy of our community. Looking ahead, we are set to commence works on Crooks Road and finalise revitalisation works to the Water Tower, reinforcing our commitment to delivering important infrastructure projects. These endeavours, along with our ongoing commitment to community engagement and strategic planning, will ensure that the Shire continues to thrive.

I extend my sincere gratitude to the Council, Shire staff, and community members for their support and dedication during my short time at the Shire of Merredin. I look forward to working together, to shape a bright and sustainable future for Merredin.

Craig Watts

Chief Executive Officer



OUR SHIRE

The Shire is located 262km east of Perth in Western Australia's Central East Wheatbelt, encompasses an area of 3,296km². This vibrant local government area includes the towns of Merredin, Hines Hill, Burracoppin, and Muntadgin, along with the localities of Goomarin, Korbel, Nangeenan, Nokanning, South Burracoppin, Tandegin, Norpa, and Nukarni.

With a population of approximately 3,232, Merredin serves as a key commercial and retail hub for the Central and Eastern Wheatbelt, supporting the industrial needs of surrounding shires while hosting a range of government agencies and essential services. Recently, Merredin underwent a transformative $10 million CBD upgrade, enhancing its infrastructure, connectivity, and appeal as a vibrant regional center.

The Shire is known for its high employment rates, strong community involvement, and excellent transport links, with around 2,250 vehicles traveling along the Great Eastern Highway daily and regular services by the Transwa Prospector Train ensuring accessibility by road and rail.

Agriculture remains the cornerstone of the region's economy, with Merredin acting as a major receival point for Co-operative Bulk Handling (CBH). Wheat, barley, and canola dominate the crops, while sheep farming also thrives in the area.

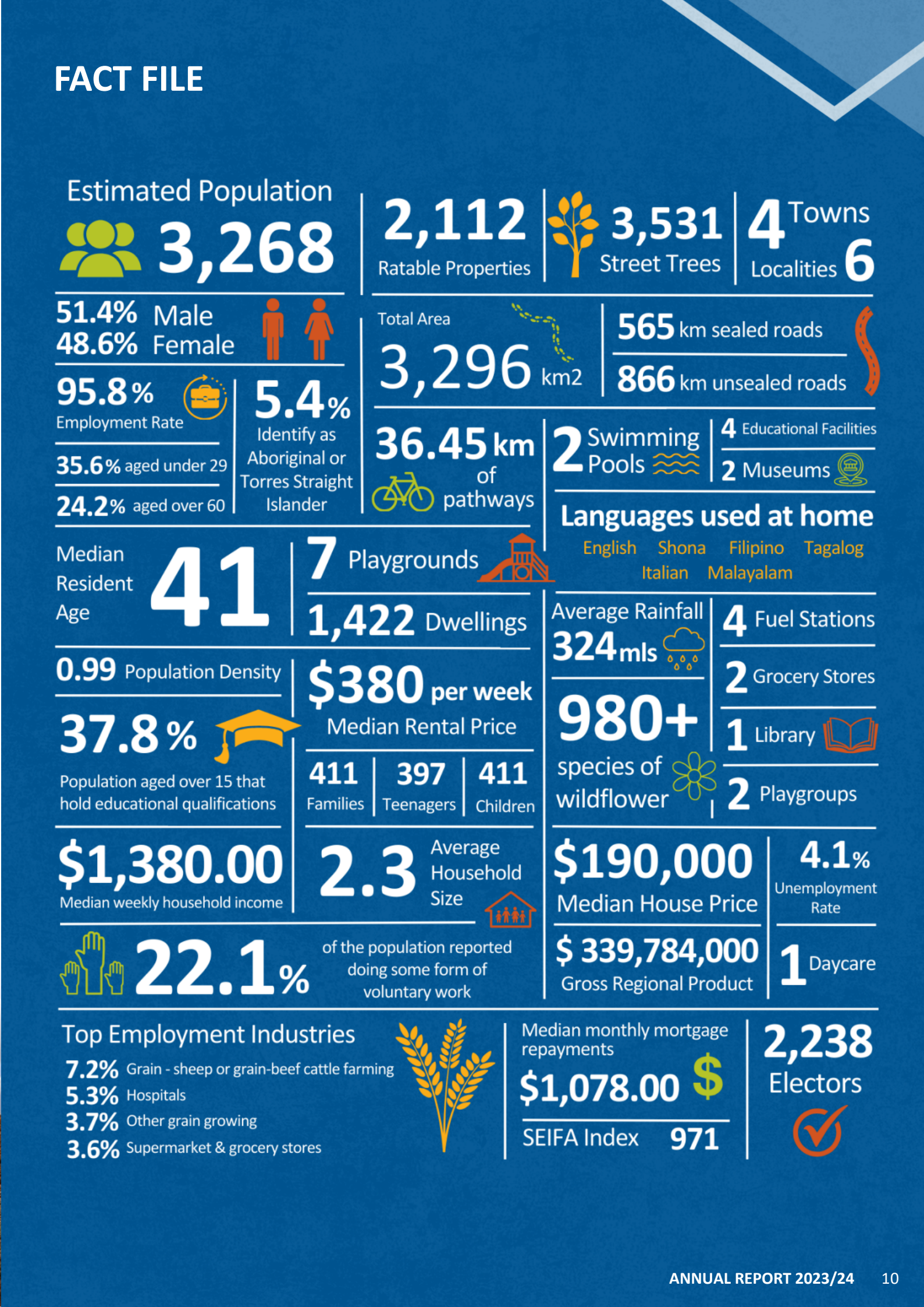
Merredin is home to both the Collgar Wind Farm and the Merredin Solar Farm. The Collgar Wind Farm, a $750 million project, stands as the largest single-stage wind farm in the Southern Hemisphere, showcasing the region's commitment to sustainable energy. Complementing this is the Merredin Solar Farm, which generates clean energy to power thousands of homes. Together, these renewable energy initiatives highlight Merredin's forward-thinking approach and its dedication to driving a sustainable future for the region and beyond.

For nature enthusiasts, Merredin Peak and Tamma Parkland offer serene bushwalking trails, diverse flora and fauna, and opportunities to connect with the environment. The area's iconic granite rock formations and seasonal wildflower displays attract tourists from far and wide. The town also offers a rich history, with remnants of World War II military installations serving as a reminder of Merredin's strategic importance during war time.

Merredin's cultural and natural attractions make it a compelling destination for visitors and a vibrant place for residents. The historic Cummins Theatre, a jewel of regional Western Australia, hosts live performances, events, and community gatherings, showcasing the town's dedication to the arts and cultural heritage. Alongside the theatre, other well-preserved historical buildings highlight Merredin's rich past, reflecting its transformation into a regional hub.



FACT FILE


Estimated Population
3,268
2,112
Ratable Properties
3,531
Street Trees
4 Towns
Localities 6
51.4% Male
48.6% Female
Total Area
3,296 km2
565 km sealed roads
866 km unsealed roads
95.8%
Employment Rate
5.4%
Identify as Aboriginal or Torres Straight Islander
35.6% aged under 29
24.2% aged over 60
36.45 km
of pathways
2 Swimming Pools
4 Educational Facilities
2 Museums
Languages used at home
English Shona Filipino Tagalog
Italian Malayalam
Median Resident Age
41
7 Playgrounds
1,422 Dwellings
Average Rainfall
324mls
4 Fuel Stations
0.99 Population Density
$380 per week
Median Rental Price
2 Grocery Stores
37.8%
Population aged over 15 that hold educational qualifications
980+
species of wildflower
1 Library
2 Playgroups
411 Families
397 Teenagers
411 Children
$1,380.00
Median weekly household income
2.3
Average Household Size
$190,000
Median House Price
4.1%
Unemployment Rate
22.1%
of the population reported doing some form of voluntary work
$ 339,784,000
Gross Regional Product
1 Daycare
Top Employment Industries
7.2% Grain - sheep or grain-beef cattle farming
5.3% Hospitals
3.7% Other grain growing
3.6% Supermarket & grocery stores
Median monthly mortgage repayments
$1,078.00
SEIFA Index 971
2,238
Electors

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"



OUR VALUES

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.

OUR EXECUTIVE MANAGEMENT

As at 30 June 2024



CHIEF EXECUTIVE OFFICER | **Craig Watts**

- Strategic Direction
- Leadership
- Governance
- Economic Development
- Media & Communications
- Advocacy



EXECUTIVE MANAGER STRATEGY & COMMUNITY | **Codi Brindley-Mullen**

- Recreational Services
- Emergency Services
- Library Services
- Visitor Services
- Community Development
- Arts & Culture



EXECUTIVE MANAGER CORPORATE SERVICES | **Leah Boehme**

- Customer Service
- Financial Management
- Human Resources
- CCTV
- Records Management
- Information Technology



EXECUTIVE MANAGER ENGINEERING SERVICES | **Amer Tawfik**

- Natural Resource Management
- Waste Management
- Parks, Gardens & Streetscapes
- Asset & Fleet Management
- Project Management
- Roads & Footpaths

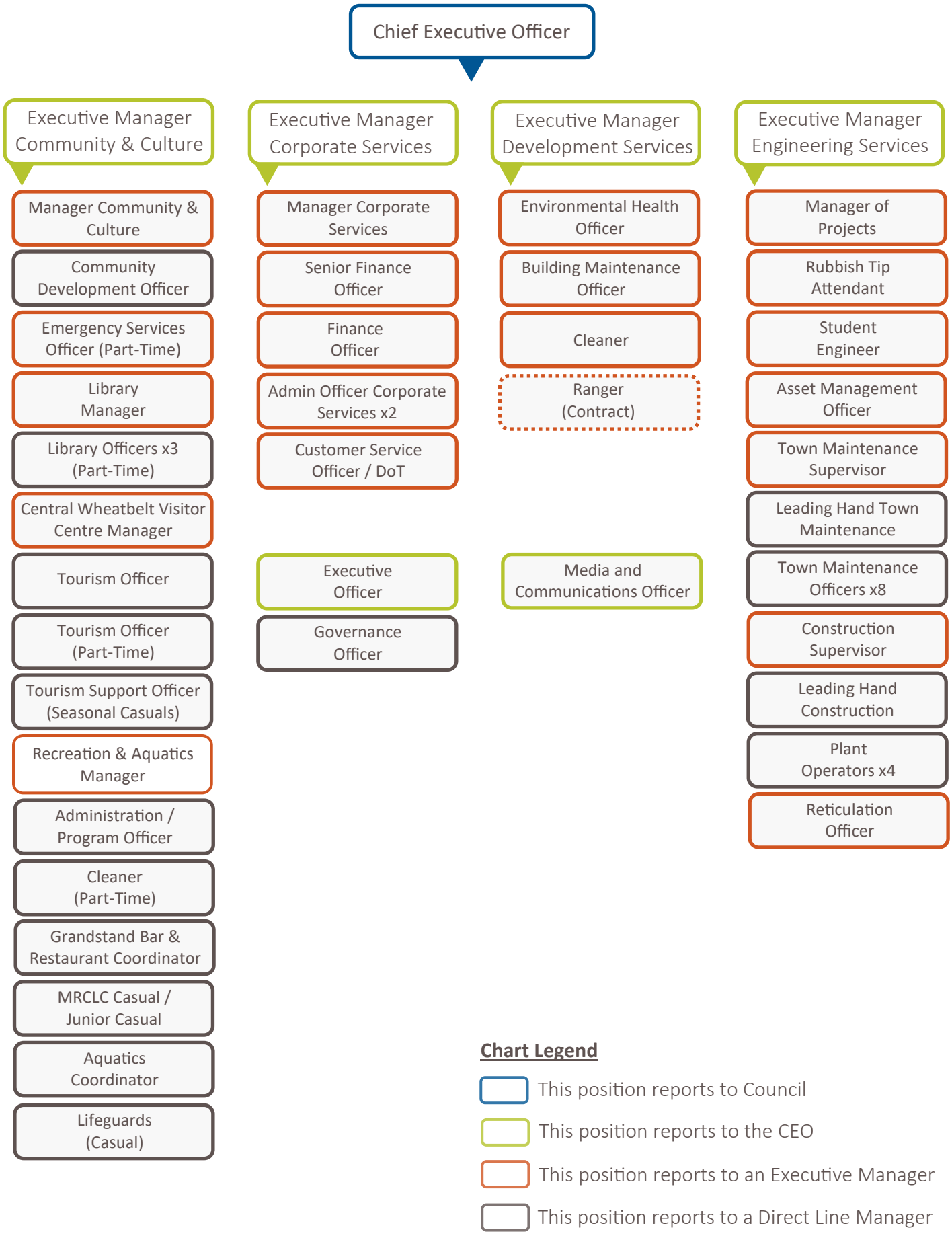


EXECUTIVE MANAGER DEVELOPMENT SERVICES | **Peter Zenni**

- Ranger Services
- Environmental Health
- Building Control
- Town Planning
- Disability Access
- Property Management

OUR ORGANISATION

As at 30 June 2024



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.

Shire of Merredin	2020/21	2021/22	2022/23	2023/24
Total Number of Rateable Properties	2398	2441	2629	2112
Minimum General Residential Rate	$890	$910	$910	$940
Rates Levied	$4,329,412	$4,570,226	$4,850,489	$5,299,799
Operating Revenue	*N/A	$10,018,299	$11,159,209	$11,074,662
Capital Works Program Expenditure - Roads	$2,914,122	$1,735,874	$1,643,439	$3,631,029
Roads Maintenance Expenditure	$1,166,554	1,504,997	$1,011,361	$1,100,775
Expenditure on CBD	$72,305	$1,062,202	$1,157,529	$5,371,073
Footpath Maintenance & Renewal Expenditure	$209,000	$177,556	$90,838	$165,706.47
Expenditure – Parks and Gardens	$624,810	$754,666	$681,192	$789,299
Full Time Equivalent Staff	37	41	44.99	46.6
Employment – Women %	42.3%	42%	51%	61%
Tenders, Tenders Awarded, and Corresponding Value	8 Tenders 6 Awarded $2,549,858	5 Tenders 3 Awarded $2,044,062	2 Tenders 1 Awarded *N/A	1 Tender 1 Awarded *N/A
Planning Applications Approved	29	34	23	28
Building Permits Approved	45	19	31	35
Value ($) of Permits Approved	$4,954,043	$1,873,085	$2,257,209	$230,707,007
Community Support Provided	$26,389	$39,816	$34,934	$32,383.73
Waste – Tonnage Collected	1131.95	1168.61	1143.4	1126.8
Tones of Recycled Materials Taken	190.59	145.03	130.7	125.4
Dog and Cat Registrations	153	271	296	110
Patrons at the Library	6523	6548	5523	6157
Visitors to the CWVC	5626	6317	6447	5094
Patrons at the Pool	16,908	16,774	15,093	11,572
Cummins Theatre Tickets Sold	1606	1938	2283	1630
Waste Water Reuse Volume (for irrigation)	86,672kl	86,844kl	83,585kl	86,627kl
Number of Statutory Inspections	333	324	164	328
Department of Transport Transactions	6937	6740	6616	6180
Number of Council Resolutions	180	202	226	224

2023/24 BUDGET

How your Money was Spent



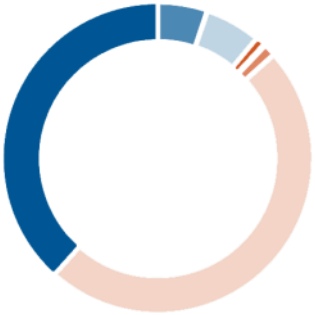
- General Purpose Funding
- Governance
- Law, Order and Public Safety
- Health
- Education and Welfare
- Housing
- Community Amenities
- Recreation and Culture
- Transport
- Economic Services
- Other Property and Services

How Services are Fund-



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

Capital Expenditure



- Law, Order and Public Safety
- Education and Welfare
- Community Amenities
- Recreation and Culture
- General Purpose Funding
- Transport
- Housing

Non Operating Grants



- Transport
- Recreation and Culture

PROJECT HIGHLIGHTS









STRATEGIC COMMUNITY PLAN 2020—2030

The following pages present an update on the Shire's progress toward the priorities and objectives outlined in the Strategic Community Plan 2020–2030 (SCP). They detail key achievements from the 2023/24 reporting period and outline initiatives planned for 2024/25.

What is the Strategic Community Plan?

The SCP serves as the Shire's overarching long-term planning framework, reflecting the community's vision and aspirations for the future. Developed in close collaboration with our residents, the SCP outlines the strategies required to achieve these shared aspirations over a 10-year horizon. The plan is organized into six key themes (detailed right), each supported by clearly defined goals, objectives, and priorities, which guide the Shire's focus and decision-making to deliver meaningful outcomes for our community.

2023/24 Overview

The Shire of Merredin has made significant progress in advancing its SCP priorities over the 2023/24 financial year. Our efforts have been focused on enhancing the quality of life for our residents, sustainable development, and fostering a vibrant community.

The ongoing CBD Redevelopment Project continues to be a major focus, with the construction of a vibrant Town Centre precinct and the revitalisation of Apex Park commencing in early 2024. Along with this, the Shire has also progressed the revitalisation of the Water Tower, which will complete the $10 million project.

In addition to infrastructure improvements, this year saw the completion of a new E-Waste facility, providing residents with a space to responsibly dispose of electronic waste. Additionally, significant work was undertaken to clean and desilt the Shire's drainage systems, enhancing their efficiency and reducing the risk of flooding.

The Shire remains dedicated to achieving its strategic outcomes and objectives, and we look forward to making further progress in the coming year.

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

PRIORITY AREA 1.1: EVENTS, ARTS & CULTURE

2023/24 UPDATE

- Hosted over 40 events, including the notable Shannon Noll – "That's What I'm Talking About" 20th Anniversary Tour
- Delivered engaging school holiday programs at the Library, fostering learning and community connection
- Approved eight Quick Grants, supporting community-driven initiatives and projects

LOOKING FORWARD TO 2024/25

- Continue support for local artists through initiatives such as the Shire of Merredin Art Acquisition Prize and the Eric Hind Scholarship
- Expand school holiday programming to include a diverse range of activities across recreational and community spaces
- Introduce innovative programs at the newly developed Apex Park, including ninja play and skateboarding sessions, to enhance community engagement and active recreation

PRIORITY AREA 1.2: COMMUNITY SPORTS & INFRASTRUCTURE

2023/24 UPDATE

- Installed new basketball backboards for the outdoor courts at the Merredin Regional Community and Leisure Centre (MRCLC), enhancing recreational facilities
- Facilitated community engagement sessions with sporting clubs to discuss the operations and infrastructure needs of the MRCLC
- Successfully relocated the Central Wheatbelt Visitor Centre to the Merredin Train Station

LOOKING FORWARD TO 2024/25

- URBIS to develop a Strategic Recreation Master Plan and Asset Management Plan for MRCLC and District Olympic Swimming Pool
- Commence playing surface replacement program at the MRCLC
- Completion of the Apex Park and Town Centre redevelopments, delivering upgraded community spaces and infrastructure

PRIORITY AREA 1.3: COMMUNITY SAFETY

2023/24 UPDATE

- Enhanced Bush Fire Brigade (BFB) resources with new equipment and appliances, including a fire truck and troop carrier, supporting 180 volunteers across seven brigades who collectively managed 24 incidents
- Provided basic fire training for Shire machine operators to strengthen volunteer support during emergencies
- Supported 13 State Emergency Service volunteers in local storm responses and deployments to major incidents
- Convened four Local Emergency Management Committee meetings, including an extraordinary session for extended power outages, and activated the MRCLC as a welfare centre
- Commenced the Local Law Review

LOOKING FORWARD TO 2024/25

- Emergency Services Officer to collaborate with local schools to deliver fire safety education programs
- Upgrade power infrastructure at the MRCLC to enable emergency generator connection
- Undertake a comprehensive review of the Disability Access and Inclusion Plan to improve accessibility across Shire services
- Enhance tourism and heritage visibility through the installation of improved signage
- Adopt amendments to Shire Local Laws to ensure compliance

PRIORITY AREA 1.4: COMMUNITY DEVELOPMENT

2023/24 UPDATE

- Collaborated with Njaki Njaki Traditional Owners to implement dual naming of Apex Park, incorporating a Nyoongar language name
- Delivered monthly free Over 50's BINGO sessions and diverse school holiday activities at the Merredin Regional Library
- Hosted regular Morning Melodies at Cummins Theatre, providing tailored cultural programming for older residents
- Organised three dedicated school performances at Cummins Theatre, enriching educational and cultural experiences for young audiences

LOOKING FORWARD TO 2024/25

- Opening of Apex Park with new dual name, and Njaki Njaki Traditional Owners invited to participate in the opening ceremony
- An online community calendar of events will be introduced to promote local activities
- Engagement and consultation with community and sporting groups will be conducted to shape the future direction of the Shire
- A review of the Disability Access and Inclusion Plan will be undertaken
- A Disability Inclusion Day event will be held to promote inclusion and raise awareness of available support services for all community members

PRIORITY AREA 1.5: ENVIRONMENTAL HEALTH

2023/24 UPDATE

- The Environmental Health Officer (EHO) successfully completed 330 inspections, including 26 public building assessments and 60 food business inspections
- Regular pool barrier fencing inspections were conducted to ensure ongoing public safety and compliance

LOOKING FORWARD TO 2024/25

- Prepare and implement the Local Public Health Plan
- Roof anchor points will be installed on key Shire facilities to enhance safety

PRIORITY AREA 1.6: MERREDIN REGIONAL LIBRARY

2023/24 UPDATE

- A monthly LEGO Club was developed, along with LEGO Challenges during school holidays, providing engaging and educational opportunities for the community
- A new Library Management System (LMS) was successfully implemented
- The Lumen Study Hub was opened in Room 9 at the library, offering dedicated support to Wheatbelt tertiary students
- The Local History Collection was regularly maintained to preserve and promote the region's heritage

LOOKING FORWARD TO 2024/25

- Asbestos removal from the library to ensure the safety of the building and the continued provision of services to the community
- Update of Collection Development Guidelines





THEME 2

Economy & Growth

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



Theme 2 Priority Areas

2.1 Economic Development

2.2 Tourism

2.3 CBD

PRIORITY AREA 2.1: ECONOMIC DEVELOPMENT

2023/24 UPDATE

- A comprehensive local business contact list has been collated by the Central Wheatbelt Visitor Centre (CWVC) to support local businesses
- Maarli Services, a local Aboriginal-owned business, was engaged to deliver essential services, including vacant land slashing, road maintenance, and traffic management
- Stage 2 of the Central Business District (CBD) redevelopment works has commenced, continuing the transformation of the area to benefit residents and visitors

LOOKING FORWARD TO 2024/25

- Quarterly Business After Hours networking opportunities will be launched, fostering connections among local businesses
- The Shire will continue to support the Wheatbelt Business Network, including hosting their awards night at Cummins Theatre to celebrate business excellence
- The $10 million CBD Redevelopment will be completed, enhancing the town centre to attract visitors, improve livability for residents, and support economic growth
- The Shire will support key regional economic development projects, including the Battery Energy Storage System and the CBH expansion, to drive innovation and growth within the region

PRIORITY AREA 2.2: TOURISM

2023/24 UPDATE

- The CWVC was successfully relocated to the Merredin Train Station, enhancing its accessibility and visibility to train commuters
- The CWVC Business Plan was completed, providing a strategic framework for future operations and growth

LOOKING FORWARD TO 2024/25

- The CWVC Business Plan will be implemented to guide strategic operations and enhance visitor engagement
- Engage in paid partnerships with travel bloggers, alongside increased social media marketing efforts to promote the region
- Review of CWVC memberships will be conducted to ensure they provide value for money and meet stakeholder needs
- Collaboration with local businesses to support visitor growth and strengthen the local economy

PRIORITY AREA 2.3: CBD

2023/24 UPDATE

- Work on the Omnibus Scheme Amendment and Local Planning Strategy Review highlighted the Council's commitment to securing a future supply of land for diverse residential, industrial, and employment opportunities
- The redevelopment of the Town Centre and Apex Park commenced, marking significant progress in enhancing our CBD community spaces

LOOKING FORWARD TO 2024/25

- The Omnibus Scheme Amendment and Local Planning Strategy Review, following any minor changes requested by the WA Planning Commission, will be advertised for 60 days for public submissions before being finalised and adopted by Council
- Completion of the CBD Redevelopment Project, which is expected to increase the use of the CBD by 30%





THEME 3

Environment & Sustainability

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



Theme 3 Priority Areas

3.1 Environmental Management

3.2 Waste Management

3.3 Environmental Planning

PRIORITY AREA 3.1: ENVIRONMENTAL MANAGEMENT

2023/24 UPDATE

- Commenced the Desalination Project to enhance irrigation capability, supporting sustainable water management
- Actively supported the advancement of renewable energy initiatives, reinforcing our commitment to a sustainable future
- Achieved a positive outcome in the Water Corporation audit of the Shire's Wastewater Reuse Scheme, ensuring continued compliance and efficiency
- Installed an Electric Vehicle (EV) Charger at the Shire Administration Building to promote environmentally friendly transportation
- Integrated recycled materials into road construction projects, exemplifying innovative and eco-conscious infrastructure practices

LOOKING FORWARD TO 2024/25

- Review and rationalise parks and green spaces to reduce grassed areas and incorporate more native plants to lower maintenance and water usage
- Extend the recycled water irrigation system to the MRCLC and other key locations to enhance sustainable water use
- Expand the Electric Vehicle (EV) Charger network across Merredin to support the growing demand for sustainable transportation infrastructure

PRIORITY AREA 3.2: WASTE MANAGEMENT

2023/24 UPDATE

- Ensured compliance with the Department of Water and Environmental Regulation (DWER) licence for the Chandler-Merredin Road landfill through regular inspections and comprehensive annual reporting
- Utilised wastewater from the Water Corporation and collected stormwater for irrigation, promoting sustainable water practices
- Prepared both a Landfill Operational Management Plan and a Landfill Closure Management Plan to guide responsible waste management practices
- Constructed a dedicated E-Waste facility, which also enabled an increase in Tip Shop operating hours to align with landfill opening times, enhancing community access and recycling opportunities

LOOKING FORWARD TO 2024/25

- Improve landfill efficiency by consolidating waste into dedicated disposal cells and utilising purpose-designed equipment to enhance operations
- Planned extension of the existing wastewater reuse scheme to include the MRCLC and the Merredin Cemetery, supporting sustainable water management
- Finalise the Landfill Operational Management Plan and Landfill Closure Management Plan, and implement recommended actions by establishing clearly marked and signed designated areas for various waste types at the landfill

PRIORITY AREA 3.3: ENVIRONMENTAL PLANNING

2023/24 UPDATE

- Ongoing maintenance of Tamma Parkland to preserve its natural beauty and accessibility
- Planted 180 new trees across Apex Park and the Town Centre, enhancing green spaces and providing more natural shade options
- Implemented a comprehensive control program targeting skeleton weed and other invasive species to protect local ecosystems
- Engaged a specialist to review and assess the MRCLC lawn, providing expert advice on maintenance and care requirements.

LOOKING FORWARD TO 2024/25

- Develop a strategic plan to rationalise recreational green spaces by increasing native plant species and reducing grass coverage, promoting sustainable landscaping
- Conduct tree maintenance to ensure the safety of trees located under power lines
- Undertake tree planting and targeted weed removal at the Dog Park to enhance its usability and appearance
- Integrate climate change considerations into planning policies
- Implement a comprehensive grass maintenance program for the MRCLC oval, focusing on aeration and fertilisation to improve turf quality





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 Priority Areas

4.1 Community Engagement

4.2 Decision Making

4.3 Advocacy

4.4 Communications

4.5 Customer Service

4.6 Regional Collaboration

4.7 Integrated Planning and Reporting

PRIORITY AREA 4.1: COMMUNITY ENGAGEMENT

2023/24 UPDATE

- Developed systems to enable the delivery of 2024/25 rates notices via email for residents who opted in, improving convenience and reducing paper usage
- Hosted medical students as part of the Wheatbelt Medical Student Immersion Program, supporting education and regional healthcare development
- Engaged with Aboriginal traditional owners to progress dual naming for Apex Park, fostering cultural recognition and inclusivity
- Implemented the Apex Park and Town Centre Communications Plan, providing weekly project updates through social media and the Shire's website to keep the community informed
- Encouraged community involvement by seeking volunteers to join Shire committees, strengthening local participation

LOOKING FORWARD TO 2024/25

- Undertake the development of the Council Plan, combining the Strategic Community Plan and Corporate Business Plan, with extensive community consultation to ensure alignment with local priorities
- Preparation of the Disability Access and Inclusion Plan (DAIP) 2025–2030, incorporating valuable input from community consultations to enhance accessibility and inclusivity
- Expand engagement with stakeholders through increased use of social media, newsletters, and the Shire's website
- Conduct community consultations to gather feedback and insights for the Recreation Master Plan, ensuring it reflects the needs and aspirations of residents
- Encourage greater community participation in event planning to foster collaboration and inclusivity in Shire activities

PRIORITY AREA 4.2: DECISION MAKING

2023/24 UPDATE

- Conducted two budget reviews to ensure careful tracking and monitoring of Shire funds
- Ranked among the top 20 local governments in Western Australia for the 2022/23 audit, with notification received in 2023/24
- Achieved a successful 2023/24 audit with no financial findings, demonstrating strong financial governance
- Held Local Government Elections in October 2023
- Initiated the development of an Asset Management Plan to guide the maintenance and improvement of the Shire's roads and footpath network
- Provided elected members with monthly briefings on key current matters and future projects

LOOKING FORWARD TO 2024/25

- Commence audio recordings of all Ordinary and Special Council Meetings to ensure compliance with updates to the Local Government Act and enhance transparency
- Seek independent presiding and deputy presiding members for the Audit Committee to provide the community with greater transparency and confidence in the Shire's financial management
- Make significant progress toward the development of a comprehensive Asset Management Plan covering all Shire facilities and properties to support long-term sustainability and effective resource management

- Delivered a comprehensive induction program for all newly elected members
- Successfully completed the recruitment of a new Chief Executive Officer to lead the organisation.
- Implemented a new data recovery and backup system to strengthen organisational resilience and security
- Secured an IT contractor for a new three-year period

PRIORITY AREA 4.3: ADVOCACY

2023/24 UPDATE

- Engaged in discussions with the Public Transport Authority (PTA) regarding the construction of a secondary rail platform, with Council resolving to support the closure of the pedestrian crossing to facilitate the project
- Collaborated with the Department of Water and Environmental Regulation (DWER) to assess and address the potential impacts of a waste levy on regional local governments

LOOKING FORWARD TO 2024/25

- Engage consultant to begin the preparation of the Shire of Merredin Local Public Health Plan
- Completion of the secondary rail platform
- Commit to securing external grant funding to support the renewal and replacement of aging facilities, including advocating for election commitments at both the state and federal levels
- Actively seek support for the Growing Regions Program application to secure funding for the MRCLC revitalisation project

PRIORITY AREA 4.4: COMMUNICATION

2023/24 UPDATE

- Commenced development of a new Sport and Recreation website that will encompass both the MRCLC and the District Olympic Swimming Pool, providing a centralised hub for information
- Continued to maintain diverse communication channels, including the website, social media, and hard copy materials, to ensure broad access to information
- Implemented an extensive Communications Plan for the major CBD redevelopment project, keeping the community informed and engaged

LOOKING FORWARD TO 2024/25

- Expanding social media presence for all external Shire facilities, including the creation of a dedicated Library Facebook page and a Sport and Recreation Instagram page, enhancing engagement with the community
- Successfully complete the development of the new Sport and Recreation website
- Launching the new CWVC website, featuring enhanced accessibility functions to ensure greater inclusivity and ease of use for all visitors

PRIORITY AREA 4.5: CUSTOMER SERVICE

2023/24 UPDATE

- Continued to provide Department of Transport Licensing Services to Merredin and surrounding communities, ensuring essential services are accessible locally
- Delivered skin screenings and flu vaccinations to all interested staff, promoting health and well-being within the workplace
- Engaged a service provider to offer an Employee Assistance Program (EAP) to all staff, supporting mental health and well-being.
- Implemented standardised onboarding and offboarding processes, with the digital management of new staff onboarding initiated through dedicated software
- Introduced a digital payroll system across the organisation, streamlining payroll processes for efficiency and accuracy
- Completed record keeping training for Shire staff, ensuring compliance and best practice
- Provided quarterly risk and regulation reviews to the Audit Committee and Council, supporting sound governance and risk management
- Revised and updated the Shire's Business Continuity Plan to ensure preparedness for unforeseen events
- Developed numerous Procedure and Work Instruction documents to ensure consistent practices across the organisation
- Completed the legislated Financial Management Review, with action items presented to Council on a quarterly basis to ensure continuous improvement
- Reviewed the Customer Service Charter to

LOOKING FORWARD TO 2024/25

- Actively seek community feedback on our customer service as part of the Council Plan consultation process, ensuring that we continue to meet the needs and expectations of our residents
- Develop enhanced cybersecurity policies and procedures, with support from the state government, to ensure the security and privacy of customer details
- Review the current Enterprise Resource Planning system with plans to transition to a new cloud-based system in the future, aimed at improving efficiency and data management



PRIORITY AREA 4.6: REGIONAL COLLABORATION

2023/24 UPDATE

- Continued collaboration with Central East Aged Care Alliance (CEACA) and Wheatbelt East Regional Organisation of Councils (WEROC), working together to deliver and manage services more effectively through a shared approach
- Participated in the Corella Management program, administered by Wheatbelt Natural Resource Management, contributing to regional efforts to manage local pest wildlife populations

LOOKING FORWARD TO 2024/25

- In collaboration with WEROC members, explore options for replacing the Shire's ERP system, aiming to maximise value for money through group purchasing power, while continuing to identify shared opportunities across the region
- Contribute to the WEROC housing feasibility study, working together to address regional housing needs
- Engage in ongoing discussions with WEROC members regarding the development of a regional waste facility, seeking to enhance waste management across the region

PRIORITY AREA 4.7: INTEGRATED PLANNING AND REPORTING

2023/24 UPDATE

- Conducted a minor review of the Corporate Business Plan, ensuring it aligns with current goals and priorities in the Strategic Community Plan

LOOKING FORWARD TO 2024/25

- Develop the Council Plan to set a clear strategic direction for the Shire's growth and development
- Review the Workforce Plan to ensure it aligns with future staffing needs and organisational goals
- Create a Strategic Recreation Master Plan to guide the development and improvement of recreational facilities in the Shire
- Develop a Recreation Asset Management Plan to effectively manage and maintain the Shire's recreation assets
- Work on an overall Asset Management Plan to ensure the long-term sustainability and optimal use of all Shire-owned assets.
- Develop the Local Public Health Plan to address key health priorities and challenges facing the community





THEME 5

Places & Spaces

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



Theme 5 Priority Areas

5.1 Streetscapes

5.2 Parks and Gardens

5.3 Facilities

5.4 Town Planning and Building Control

PRIORITY AREA 5.1: STREETSCAPES

2023/24 UPDATE

- Ongoing maintenance of street verges by the Town Maintenance team, ensuring the upkeep of green spaces
- Implemented updates and improvements to irrigation systems, optimising water delivery to parks, gardens, and other key assets
- Completed clearing and slashing in Muntadgin and Burracoppin, contributing to improved safety

LOOKING FORWARD TO 2024/25

- Tree maintenance beneath power lines to ensure safety and prevent interference with utility services
- Continue upgrades to irrigation systems, enhancing efficiency in water delivery
- Regular cleaning and maintenance of drains to ensure proper water flow and reduce the risk of flooding

PRIORITY AREA 5.2: PARKS AND GARDENS

2023/24 UPDATE

- Began upgrades to the Town Centre and Apex Park
- Planted ground cover and roses in various street verges across Merredin, enhancing the town's streetscape and green spaces
- Restored the gardens at the MRCLC to improve the aesthetic and create a more inviting environment
- Completed maintenance of internal paths and general upkeep of the Pioneer Cemetery, ensuring the site remains well-maintained and accessible for visitors

LOOKING FORWARD TO 2024/25

- Completion of the Town Centre and Apex Park upgrades, transitioning to a maintenance phase to ensure long-term sustainability and quality
- Ongoing maintenance and repairs to the Burracoppin Playground, ensuring a safe and enjoyable space for the community
- Replace pieces of play equipment in parks located at both upper and lower French Avenue
- Delineation of future plot areas at the Merredin Cemetery, with endorsement from Council, to guide future development

PRIORITY AREA 5.3: FACILITIES

2023/24 UPDATE

- Adopted the revised Heritage Survey and Heritage List, thereby enhancing protection for sites of heritage significance within the local community
- Commenced the Water Tower conservation project

LOOKING FORWARD TO 2024/25

- Commence maintenance work at the historic Cummins Theatre, which will be undertaken in close consultation with the State Heritage Council and the Shire's Heritage Consultant, ensuring adherence to best practices in heritage conservation
- Develop comprehensive Asset Management Plans, which are essential for the sustainable management and maintenance of the Shire's assets
- Completion of the Water Tower restoration works, which are aimed at preserving the iconic structure and enhancing the visual and cultural landscape for both residents and visitors

PRIORITY AREA 5.4: TOWN PLANNING AND BUILDING CONTROL

2023/24 UPDATE

- Initiated a review of Local Planning Scheme No.6 (LPS), aimed at ensuring the framework remains relevant and effective in guiding sustainable development

LOOKING FORWARD TO 2024/25

- Complete the review process of LPS No.6, which will result in the adoption of an omnibus amendment and the implementation of a new Local Planning Strategy to facilitate controlled and sustainable growth of Merredin over the next 10 - 15 years





THEME 6

Transport & Networks

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



Theme 6 Priority Areas

6.1 Roads and Footpaths

6.2 Drainage

6.3 Verge Maintenance

6.4 Merredin Airport

PRIORITY AREA 6.1: ROADS AND FOOTPATHS

2023/24 UPDATE

- Construction of new footpaths on Caw Street, Throssell Avenue, and at Roy Little Park
- Road sealing projects were undertaken for Chandler-Merredin Road, Goldfields Road, Nukarni East Road, Nukarni West Road, Fewster Road, and Korbelka Road
- Kerbing enhancements were carried out on Coronation Street (pictured below), Haig Road, Hobbs Road, and Bower Street
- New pram crossings were constructed on French Avenue and Bates Street
- Completion of a line marking program, including the provision of additional ACROD bays at Shire facilities

LOOKING FORWARD TO 2024/25

- Continue current renewal efforts, including the grading program, for Shire roads and footpaths
- New footpaths will be installed on Mary Street, Cummings Crescent, and Allbeury Street
- Kerb replacements will be undertaken on Pollock Avenue, Throssell Road, and Jubilee Street
- New pram crossings will be installed at various locations

PRIORITY AREA 6.2: DRAINAGE

2023/24 UPDATE

- Completed cleaning of Cohn Creek between Bates Street and Merredin—Nungarin Road
- Carried out desilting of the drain on Maiolo Way and commenced desilting on Adamson Road, to improve drainage

LOOKING FORWARD TO 2024/25

- Undertake major clean-out of the drainage system along Duff Street and Great Eastern Highway
- Culverts under Great Eastern Highway will be jetted towards the open drain by the railway drain



- Swale drains will be re-established on the reserve by Barrack Street East to address localised flooding in the McKenzie Crescent Industrial Area
- Completion of drainage improvements on Adamson Road

PRIORITY AREA 6.3: VERGE MAINTENANCE

2023/24 UPDATE

- Roadside verges were cleared of overgrown grass and vegetation to enhance visibility and safety for drivers and pedestrians
- Topping up and back-filling the washed-out areas behind the kerbs on Carrington Way, Coronation Street, Haig Road, Hobbs Road, and Bower Street

LOOKING FORWARD TO 2024/25

- Continue efforts to ensure that the towns within the Shire remain clean and presentable, including regular maintenance and beautification projects
- A comprehensive slashing program will be implemented across all towns to reduce the risk of fire

PRIORITY AREA 6.4: MERREDIN AIRPORT

2023/24 UPDATE

No projects completed in this area

LOOKING FORWARD TO 2024/25

- Rezoning of Merredin Airport to attract additional industry and stimulate economic growth





Community SERVICES

11,572
Swimming Pool Patrons

6,157
Regional Library Patrons

5,094
Visitor Centre Patrons

40+
Events Held

2023/24 DIRECTORATE OVERVIEW

The Shire's Community Service Team delivers a range of key services annually. The Merredin Regional Library, Cummins Theatre, Merredin Regional Community and Leisure Centre, Central Wheatbelt Visitor Centre and the Merredin District Olympic Swimming Pool each play an integral part in our community by offering community events, arts & culture, and tourism. In 2023/24 the Community Services Team included approximately twenty staff members and was led by the Executive Manager Strategy & Community, Mrs. Codi Brindley-Mullen.

Community Development

During the 2023/24 financial year, the Community Development Team focussed on activating Cummins Theatre by securing private hires, establishing regular bookings, and attracting large corporate groups to utilise the space. This led to a diverse range of shows, particularly targeted at younger audiences, which garnered considerable attendance and engagement.

One of the highlights of the year was hosting Shannon Noll for his 20th Anniversary Tour "That's What I'm Talking About," which was well supported by Merredin and surrounding towns, with over 300 tickets purchased.

Community Support

Each year, the Shire provides financial and in-kind support to various community groups through its Community Grants Program, this included:

- Merredin Show Inc. support of $10,000;
- Merredin Community Resource Centre support of $5,738;
- Merredin Military Museum support of $5,000; and
- Wheatbelt Agcare Community Support Services Inc support of $1,000.

The Shire also approved eight Quick Grants for the financial year.

Emergency Services

In the past year, 180 bushfire brigade volunteers from seven brigades participated in 24 registered incidents, demonstrating strong community engagement in fire response efforts. Notably, the Hines Hill Bushfire Brigade received a significant upgrade with a new 4.4 broadacre fire truck, which boasts double the water capacity of the previous truck.

Thirteen SES volunteers actively responded to local storm damage and contributed to a search operation in Kalgoorlie, as well as providing assistance in Bunbury after the Mother's Day storms.

The Merredin SES troop carrier was upgraded to a General Rescue Utility vehicle, enhancing their capacity to carry equipment. Furthermore, Shire machine operators underwent basic fire training to better support volunteer efforts.



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 have a number of key objectives including:

- Engendering community contribution and participation;
- Encouraging community harmony and engagement at a local level; and
- Showcasing grass-roots community involvement, achievement and capacity-building initiatives.

In 2023/24, the winners selected and the reasons for their selection were:

Darcie Jolly – Young Citizen of the Year

'Darcie is a dedicated role model for youth in Merredin, consistently contributing to sport and youth engagement. Through volunteering with Merredin Netball, coaching, and committee roles, she has been instrumental in developing local sport and supporting young people. Darcie has also advocated for youth through her work with the Merredin Youth Committee and held key positions with the Merredin Netball Association, Titans Netball Club, and Nukarni Football and Netball Clubs.'

Audiene McCrae—Senior Citizen of the Year

'Audiene is a valued contributor to the Merredin community, offering her time and expertise in many areas. As a dedicated member of the Senior Centre Committee, she plays a key role in organizing and coordinating Seniors Games, ensuring these events are successful and engaging. Audiene also volunteers at numerous community events, always ready to lend a hand wherever needed. Her commitment and involvement make her a true asset to Merredin, positively impacting both seniors and the broader community.'

Merredin Show Committee— Active Citizenship

'The Merredin Show Committee is a dedicated group of volunteers who invest countless hours throughout the year to plan and deliver the annual Merredin Show. Their hard work and commitment ensure the event's continued success, fostering a strong sense of community within Merredin. The Show also attracts visitors from across the Wheatbelt, showcasing the

town's vibrant spirit and bringing people together for a memorable experience.'

Stephen Crook—Community Citizen of the Year

'Stephen has dedicated over 20 years to the local Bush Fire Service, serving as Deputy and Chief Bush Fire Control Officer for the Merredin Shire Emergency Management Committee. He leads at fire incidents, attends key meetings, and represents the service at State Bush Fire Conferences.'

Mr. Edward Johnston Award, for Outstanding Volunteer Service and Contribution to Community

This inaugural award was proudly presented at the 2024 Australia Day Breakfast, held on Friday, 26 January 2024. The Council selected Stephen Crook as the deserving recipient in recognition of his extraordinary contributions to the local community, particularly through his unwavering support of the Bush Fire Service for over 20 years. Stephen served in key leadership roles, including Deputy Chief Bush Fire Control Officer and Chief Bush Fire Control Officer. In his role as Chief, he consistently demonstrated outstanding leadership, attending fires and incidents to provide guidance and support to local Bush Fire members. He is also a dedicated participant in the Bush Fire Advisory Committee, the Local Emergency Management Committee, and State Bush Fire Conferences.

Beyond his significant work in emergency services, Stephen has been a devoted member of the Merredin District Lawn Tennis Club for more than 40 years. Over this time, he has held numerous leadership roles, including two terms as President spanning seven years, three years as Secretary, three years as Captain, and nine additional years as a committee member. Stephen has also represented the club at the Central Districts Zone Tennis Association, further exemplifying his commitment to local sports.

Stephen's enduring dedication and multifaceted contributions highlight his profound impact on both emergency management and the sporting community, making him a truly deserving recipient of this honour.

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 Hayley Billing, Ms Emma Aitken, and Mrs Caryn Adamson. The winner of the scholarship was announced at the Australia Day breakfast on Friday, 26 January 2024, as Marielle-Ann Townson, who later received her award at the February Ordinary Council Meeting for her wonderful vocal talents.

Event Highlights

The Shire hosted several vibrant community events over the past year, bringing residents and visitors together to celebrate and connect.

One of the highlights was the annual Gala Night, held on Thursday, 7 December 2023. Attracting approximately 400 attendees, the event transformed the town centre into a festive hub featuring roving performers, market stalls, a pop-up street bar, and delicious food trucks. The evening delighted families and children with a special visit from Santa. The Shire extends its gratitude to Collgar Renewables for their generous sponsorship.

On Friday, 26 January 2024, the Australia Day Pool Party took place at the Merredin District Olympic Swimming Pool. This family-friendly celebration was a hit with attendees, offering inflatable activities, a water slide, and a refreshing atmosphere. Guests enjoyed a complimentary sausage sizzle, ice cream, and live entertainment throughout the day.

Please see Page 49 and 50 for a full list of Shire events during 2024/25.

CALENDAR OF EVENTS

JULY 2023

Seasons of Change Launch (SPONSOR)
Blue Light Disco (SPONSOR)
School Holiday Fun at the Library
The Last Daughter: NAIDOC Week Free Movie
Over 50's Bingo

AUGUST 2023

Morning Melodies—Featuring David Scheel
Long Tan Day
EWEYN - Spring in the Garden

SEPTEMBER 2023

Forever We Sing – Gina Williams and Guy Ghouse

OCTOBER 2023

Morning Melodies – Featuring Justin Freind
Blue Light Halloween Disco (SPONSOR)

NOVEMBER 2023

Alex and Evie and the Forever Falling Rain
Remembrance Day
Luncheon (SPONSOR)

DECEMBER 2023

Gala Night


Remembrance Day
11 Sept 2023


Gala Night
7 Dec 2023


Australia Day Pool Party
26 Jan 2024


Shannon Noll
25 May 2024

JANUARY 2024

Australia Day Pool Party

FEBRUARY 2024

Morning Melodies – Featuring Earl Cole
Over 50's Bingo
Lego Club

MARCH 2024

Bruce – The Last Great Hunt
Merredin Show (SPONSOR)
EWEYN Easter Fun Day

APRIL 2024

Morning Melodies – Featuring Jay Weston
ANZAC Day
School Holidays Activities

MAY 2024

The Magical Weedy Sea Dragon
Emma Krause – Comedy Show
Songbird – Yirra Yakin

JUNE 2024

Morning Melodies – Featuring Earl Cole
Space Music
Merredin EYN Boot Camp
Central Wheatbelt Visitor Centre Grand Opening



Morning Melodies
2 Feb 2024



Long Tan Day
18 August 2023



ANZAC Day
25 April 2024



Magical Weedy Sea Dragon
2 April 2024



Cummins Theatre

MERREDIN REGIONAL LIBRARY

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 had a busy year, welcoming approximately 394 members, a remarkable 6,157 times, averaging 15.6 visits per person. Borrowing books was popular, with a total of 11,450 items loaned, complemented by the addition of 1,500 new items to the collection. These acquisitions enriched the library's offerings, enhancing access to a wider range of resources for the community.

Throughout 2023/24, the library hosted a variety of engaging programs catering to seniors, children, and families alike. Among the highlights were nine popular bingo sessions, which attracted 140 participants. The library's school holiday programs were also popular, featuring a series of STEM-inspired activities such as designing paper dragons, crafting clay animals, and assembling personalized jigsaw puzzles—delighting young minds with hands-on learning experiences.

The year also saw the successful launch of a LEGO Club, providing a creative space for children to explore their imaginations through building and design.

Supporting education and career development, the library hosted two Work Placement students from Merredin College, offering them valuable mentorship and real-world experience in a community-focused environment.

A standout feature of the year was the monthly photographic displays, showcasing works from the Barbara Hall and Bob Abell collections, alongside treasures from the library's archives. These exhibits brought local history and artistry to life, captivating visitors and celebrating the region's heritage.

The library continued to foster digital inclusion, with 139 individuals utilising its free public access computers. These services are vital in ensuring all community members can access essential digital tools and resources.

With its diverse programs, educational initiatives, and continually growing collection, the Merredin Regional Library stands as a dynamic hub for learning, creativity, and community connection—offering something for everyone, regardless of age or interest.



CENTRAL WHEATBELT VISITOR CENTRE

The Central Wheatbelt Visitor Centre (CWVC) continues to play a pivotal role in showcasing the unique charm and attractions of the Wheatbelt region. Nestled in the heart of Merredin, the Centre serves as a hub for both local and intrastate visitors, offering expert guidance, regional insights, and an array of services to enhance the visitor experience.

The Central Wheatbelt Visitor Centre has greatly benefited from its new and improved location at the Merredin Train Station, offering a refreshed and welcoming space for visitors. However, during the transitional relocation period to Cummins Theatre from March to May, the temporary loss of our prime CBD position impacted our ability to attract the RV traffic that had previously driven strong visitation numbers. This shift resulted in a noticeable decline in visitor engagement during this period.

The official opening of the Visitor Centre occurred on 24 June 2024 with Deputy Shire President Cr Renee Manning officiating proceedings and Njaki Njaki elder Mick Hayden providing the Welcome to Country.

The CWVC continues to provide support to the Wheatbelt East Regional Organisation of Councils (WEROC) in partnership with Australia's Golden Outback (AGO) and the three regional tourism partners in promoting the four Eastern Wheatbelt self-drive road trips.



During August and September 2023, the CWVC opened on weekends from 9:00am to 1:00pm, servicing additional visitors to Merredin in pursuit of wildflowers. On average, there were 50 additional visitors per weekend, demonstrating the value of opening 7 days a week during wildflower season.

Walk in visitors during July—December 2023 showed a decrease of 10% compared to the same period in the previous year. Not surprisingly, the January—June period in 2024 showed a dramatic decrease of 37% from the same period in 2023.

Throughout the year, the CWVC saw 5,094 walk-in visitors, took 1,147 TransWA bookings, and supported 615 phone and email enquiries. The website received in excess of 67,000 visits this year and is undergoing a significant upgrade that will be released in 2024/25.

CWVC staff attended the 2024 Perth Caravan & Camping Show in March for the four day event and 6,000 copies of the Merredin Brochure were reprinted in October 2023 with the support of local business advertising.

The CWVC continued to produce a monthly events e-newsletter, a weekly email update to businesses, and mailed out brochures on request. The retail shop continued to support local product and produce during the year.

CUMMINS THEATRE

2023/24 was another busy year for Cummins Theatre and the Community Services 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 Seasons of Change launch to the Shannon Noll concert.

The Cummins Theatre once again proved to be a vital venue for a wide range of events, hosting corporate bookings, weddings, funerals, and serving as a regular meeting point for community groups. The venue's versatility continues to make it a key hub for the region, accommodating both personal milestones and public events throughout the year.

One of the most notable events in 2024 was the "Shannon Noll – That's What I'm Talking About" Tour, which took place in May. Promoted by SBM, the concert attracted nearly 300 attendees from Merredin and the surrounding areas, further solidifying the theatre's reputation as a go-to location for major performances. The evening offered a fantastic night of live music and entertainment, drawing people together to enjoy a world-class show right in the heart of the community.

In addition to live concerts, the theatre hosted several family-friendly performances that captured the attention of our younger residents. Three shows specifically aimed at children and families were held: Alex and Evie, Forever Falling Rain, and Bruce – The Last Great Hunt, alongside The Magical Weedy Sea Dragon. These performances brought over 400 students and teachers from local schools, providing an engaging cultural experience. The theatre's dedication to fostering arts and culture for children continues to be an important aspect of its programming.

Cummins Theatre also served as the venue for several major school and community events. The Merredin College School Ball, St Mary's end-of-year concert, and the Rural Dance School of WA's performances were all hosted at the theatre, providing a memorable setting for these significant occasions. These events attracted families and community members, contributing to the ongoing cultural vibrancy of the area.

For the first time, the Shooting Stars held their annual Awards Night at the Cummins Theatre. This event celebrated the achievements of local youth, showcasing the talent and hard work of the young people in the community.

Overall, Cummins Theatre continues to serve as a cornerstone of Merredin's cultural and community life. Whether hosting large performances, educational shows, or local celebrations, the theatre remains a vital part of the region, offering a welcoming space for residents to gather, connect, and enjoy a variety of shows.



MERREDIN DISTRICT OLYMPIC SWIMMING POOL

The Merredin District Olympic Swimming Pool enjoyed another successful season, opening its doors in early November 2023 and wrapping up in March 2024. This season was marked by vibrant community engagement, with the pool serving as a hub for recreational fun, fitness, and social connection.

Merredin Pool was the place to be over the summer swimming months, with over 11,500 people attending the venue. Due to issues retaining a qualified Pool Manager, the season was unfortunately cut short by six weeks, resulting in a lower than usual patronage for the season. A lack of qualified Pool Managers is an issue across the state, however the Shire will look to advertise and recruit early to ensure that the pool is open for the 2024/25 season.

As in previous years, the pool hosted a number of events during the season including swimming carnivals, in-term swimming lessons, holiday swimming lessons and the popular Australia Day pool party celebrations.



The Swimming Club remains active, providing an outlet for friendly competition both within the club and with others in the region.

Gold Waterwise Status

The Pool has once again received the prestigious Gold Waterwise Status for the 2023 Waterwise Council Program. This program, managed by the Department of Water and Environmental Regulation (DWER) and the Water Corporation, supports local governments in enhancing water efficiency.

The Shire earned Gold Status by consistently reducing water usage and implementing effective water management practices. A key factor in this achievement was the continued use of a data logger, which allows the Shire to monitor the Pool's water consumption throughout the day.

2023/24 Attendance Figures	
Adults	3098
Spectators	1044
Seniors	149
Under 5 years	480
5—17 years	6797
Miscellaneous	998
TOTAL ATTENDANCE	**11,572**

REGIONAL COMMUNITY & LEISURE CENTRE

Following the 2022/23 Operational Management Review, in October 2023 Council resolved to bring the management of the MRCLC back in-house. Since then, one of the key focuses has been on recruitment to meet the demands of the centre.

With the shift in management, the Shire has faced the challenge of finding qualified staff to fill essential roles in the Grandstand Bar & Restaurant. The competitive job market made this process particularly challenging, but the team made significant progress in recruiting personnel. By addressing these staffing needs, the MRCLC is well-positioned to continue serving the community and supporting its increasing activity levels into 2024/25.

With bookings picking up early in the new year, the MRCLC saw a steady increase in events and functions, which contributed to the revitalisation of the facility. The function room regularly hosted meetings for agencies and groups including WEROC, WALGA Great Eastern Country Zone, MADFIG, Holyoake (occupational therapy, speech therapy, psychology), Nomad Energy's community consultation, DPIRD's carbon farming workshop, Lotterywest's grant information night, as well as a Goodsports presentation for local sporting clubs. Jumper presentations were also a highlight at the commencement of football season.

Essential Personnel utilised the commercial kitchen regularly for cooking demonstrations and training for their clients, providing special needs participants with dietary advice and techniques to make healthy and nutritious food in a safe environment.

The hydrotherapy pool was also well patronised, both from local residents and those from surrounding shires with 844 bookings.

During the year, a number of events were hosted at the MRCLC. These included:

- Hosting a leg of the Pipeline Challenge, where participants were raising funds for youth homelessness by riding the 600km between Kalgoorlie and Perth. This was held over 5 days. The Shire provided access to the facility for around 150 riders and support crew to rest and recuperate before continuing on their journey.
- The Eastern Wheatbelt Early Years Network (EWEYN) Baby Boot Camp was held in June and provided an obstacle course for 0-5 year olds. The event attracted over 50 participants and their parents/carers.
- The schools Winter Carnival was also held in June and saw 200 kids attend the facility to play football, hockey and netball.

Additionally, the sporting facilities have been well utilised, with impressive participation numbers as local athletes returned to their routines. The MRCLC remains a hub for football, netball, basketball, hockey, tennis, bowls and golf. As the centre continues to evolve, the focus will remain on providing excellent service, fostering a welcoming environment, and offering diverse activities for all to enjoy.





Development SERVICES

35
Building Permits Issued

28
Planning Approvals

328
Statutory Inspections

$230m
Value of Development

2023/24 DIRECTORATE OVERVIEW

The Shire's Development Services Team provides statutory services that ensure a safe and healthy community. This directorate includes the environmental health, planning, building, and ranger services. In 2023/24 the Development Services Team included three staff members and was led by the Executive Manager Development Services, Mr Peter Zenni.

During the reporting period, the Development Services Team have continued to deliver efficient processing of applications for development approval as well as applications for building permits. The Team also provides assistance to residents looking to develop or build by providing timely advice 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 addressing concerns relating to substandard accommodation. Development Services Team members have continued to undertake regular inspections of private swimming pool barriers to ensure that they provide a satisfactory level of protection to young children and prevent the occurrence of children drowning.

Environmental Health

The focus of environmental health in 2023/24 was centered on food safety and public health, with key activities including inspections of food premises, lodging houses, water quality, and public buildings. During the reporting period, several important achievements were made to improve public health and ensure safety. Targeted mosquito monitoring was conducted to prevent breeding activity, while public health initiatives included engaging with community members, providing education and advice, and implementing enforcement measures where necessary. Additionally, unfit-for-human-habitation notices and building orders were issued for several premises in the Shire, and regular inspections of private swimming pool barrier fencing were carried out to prevent accidental drownings among children. The Shire also completed 26 public building inspections and 60 food business inspections throughout the year. Furthermore, 24 stallholder permits were issued to a number of vendors. These efforts highlight the Shire's ongoing commitment to maintaining a safe, healthy environment for the community.

Ranger Services

Throughout the 2023/24 financial year, the Shire's contract ranger services operated effectively, delivering core services such as parking patrols, animal control, phone enquiries, and pound management.

During the bushfire season, 25 infringements were issued under Section 33(3) of the Bush Fires Act 1954 for non-compliance with the Shire's firebreak order, ensuring community safety and adherence to fire prevention measures.

Animal management remained a key focus, with the Ranger responding to 118 customer calls and 71 complaints related to dogs. As a result, 13 dog-related infringements were issued, and 24 dogs were impounded. Similarly, the Ranger handled 67 customer calls about cats, leading to the impoundment of 18 cats.

These efforts demonstrate the Shire's commitment to maintaining community safety, ensuring compliance with regulations, and addressing resident concerns in a timely and professional manner.

Planning and Development

Ten development applications were referred to Council for consideration and determination, ranging from telecommunications infrastructure to extractive industries, as well as subdivision of properties. The Shire continues to support the retention of land for agricultural purposes, while enabling farmers to subdivide the homestead from a parent lot to prevent fragmentation of rural land and maintain the agricultural character and use of the land. This allows primary producers and their family to continue to occupy the main dwelling when they cease to farm.

Given the Merredin landscape and responses to climate change, Development Services continues to adapt and apply State Planning Policy 3.7 – Planning in Bushfire Prone Areas, to ensure that the intensification of development does not pose an increased risk to the Shire, and our Bushfire Brigade Volunteers. Appropriate steps are taken at the planning and building stages to ensure that the structures and surrounds are adequately prepared for fire, to minimise risk to occupants, and the extent of damage to the buildings.

During the year, Council approved several large development applications which will have long reaching benefits for the broader community and businesses. In January, Council granted conditional development approval to CBH to allow them to complete $8M of upgrades to their grain receival, storage and handling facility located at Gabo Avenue in Merredin. This application included installation of auger grids and conveyor loading systems, new stormwater management systems and improvements in access and efficiencies on site. By supporting these works, the Shire is supporting our local farming community, enabling locally grown grains to reach market.

Council also supported the development approval for the proposed Nomad Battery Energy Storage System (BESS) located on Robartson Road. Located adjacent to the Merredin Terminal sub-station and solar farm, this $220M project consisting of battery packs, invertors, transformers and control systems that will connect to Western Power's transmission network, enabling green energy to be fed into the grid to maintain reliable and consistent supplies to Merredin, the Eastern Wheatbelt and beyond. The considered support of this application by Council shows the Shire's commitment to support Merredin's position as the renewable energy centre for the Wheatbelt and Western Australia.

Further to the adoption of the revised Shire of Merredin Heritage List in August 2023, Development Services have forwarded the updated document to both the Heritage Council and Department of Planning, Lands and Heritage. All developments on land or property identified on the list are now subject to a formal development application process in which the heritage values of the property are maintained, and any improvements are sympathetic to those values.

Shire of Merredin Heritage List

Following the adoption of the revised Shire of Merredin Heritage List in August 2023, Development Services have forwarded the updated document to both the Heritage Council and Department of Planning, Lands and Heritage. All developments on land or property identified on the list are now subject to a formal Development Application process in which the heritage values of the property are maintained, and any improvements are sympathetic to those values.

An updated heritage list is available for viewing on the Shire's website by visiting the following link: bit.ly/merredinheritagelist.





Engineering SERVICES

$165.7k
Spent on Footpaths

$4.7m
Spent on Roads

$789k
Spent on Parks & Gardens

$156k
Spent on Street Lighting

2023/24 DIRECTORATE OVERVIEW

The Engineering Services Team are responsible for managing and overseeing the planning, design, construction, and maintenance of infrastructure projects within the community. This includes roads, footpaths, stormwater systems, parks and gardens, public spaces, and other essential services. In 2023/24 the Engineering Services team included 22 staff members and was led by the Executive Manager Engineering Services, Mr Amer Tawfik.

It has been a productive year for the Engineering Services Team, commencing the delivery of the Apex Park and Town Centre Redevelopments, along with several other road and infrastructure projects. The team continued to progress the Shire forward in maintenance scheduling, asset management planning and project delivery.

The Town Maintenance Crew have been hard at work carrying out their essential duties including maintaining streets and footpaths, managing rubbish collection, gardening, slashing, spraying, and ensuring the upkeep of the Shire's parks, gardens, and recreational spaces.

The team also played a key role in supporting major events such as ANZAC Day and Gala Night, showcasing their dedication to the community.

Plant and Equipment

As part of the Shire's asset renewal program, a total of $384,000 was spent on replacing the following plant items:

- SUV vehicle;
- Replacing All-Terrain Vehicle;
- 1 Utility Vehicle;
- Small trailers;
- Zero Turn Mower; and
- 1 small Truck .

CBD Redevelopment

Stage two of the Merredin CBD Redevelopment project made significant progress during the 2023/24 financial year, with the commencement of construction activities in both Apex Park and the Town Centre.

In November 2023, tenders for the construction of both the Town Centre and Apex Park were released, signalling the start of major works. Following a comprehensive evaluation process, a preferred contractor was selected at the December Ordinary Council meeting. This key decision enabled the early phases of construction to begin in February 2024.

The Shire commenced stage two of the $10 million CBD Redevelopment with an official soil turning ceremony taking place on Monday, 12 February 2024 at the Apex Park site. This ceremony marked the commencement of the revitalisation of Apex Park and the Town Centre, with Shire President Mark McKenzie and Acting CEO Leah Boehme working together to turn the first sod of soil.

In March 2024, work began in the Town Centre, starting with the demolition of the old Central Wheatbelt Visitor Centre and the adjacent toilet block. Following the demolition, earthworks commenced, focusing primarily on the removal of fill (dirt) to facilitate the necessary construction works. These earthworks were a critical step in preparing the site, ensuring it would feature improved drainage in the future and mitigate potential flooding issues.

By 30 June 2024, a number of significant milestones had been achieved across both the Town Centre and Apex Park sites. In the Town Centre, the majority of new footpaths were installed, improving walkability and accessibility, and the construction of a new toilet block was completed, providing much-needed modern amenities for visitors and shoppers. Apex Park saw the completion of its new skate park, a key feature designed to engage youth and foster recreational activity. Additionally, the installation of some play elements was underway, enhancing the Park's appeal for families and children.

Major intersection works had also commenced at the intersection of Bates and Barrack Streets in the Town Centre, representing significant progress in upgrading traffic infrastructure to improve safety and efficiency for vehicles and pedestrians. These milestones highlight the substantial progress made during the financial year toward transforming the Merredin CBD into a vibrant, accessible, and community-focused hub. Further works are planned for the 2024/25 financial year to complete the redevelopment and fully realise its vision.

E-Waste Facility & Tip Shop

The Shire successfully constructed a new E-Waste Shed in April 2024, made possible by a grant from the Department of Water and Environmental Regulation (DWER). This new facility provides residents with a convenient and cost-free way to responsibly dispose of old electronic equipment.

Collected e-waste is transported to a centralised recycling facility at no expense to the Shire. The recycling process recovers valuable materials from outdated electronics, which are then used in the production of new products. This initiative conserves energy, reduces pollution and greenhouse gas emissions, and minimises the need for raw material extraction from the earth.

Additionally, a portion of the E-Waste Shed was transformed into an upgraded Tip Shop, which offers a variety of high-quality pre-loved items, including furniture, books, and other reusable goods, for the community to purchase. The Tip Shop temporarily closed from January to April 2024 to accommodate construction works but reopened in mid-April 2024 with improved facilities, operating daily in line with the Landfill Site's opening hours.

During the 2023/24 financial year, the Tip Shop recorded 163 sales, with items ranging from tables and chairs to a ride-on mower, and generated a total income of $2,900. This initiative successfully diverted approximately 103 cubic meters of waste from landfill, reinforcing the Shire's commitment to sustainability and environmental responsibility.

Desalination Plant

The Shire completed the installation and commissioning of the WaterSmart Farms desalination unit on Gabo Avenue in February 2024, as part of the State Government WaterSmart Farms initiative.

The system was connected to the de-watering bores located within the Merredin Townsite, intercepting brackish bore water which has historically been pumped from these bores and disposed of into two evaporation basins located on the corner of Great Eastern Highway and Crooks Road. Commissioning of the unit took place over two days and included running the system under normal operating conditions as well as extreme conditions to test alarms and self-protective mechanisms.

The system now produces 30kL per day of treated water, that is stored in two 240kL tanks located next

the desalination unit. The storage tanks supply a swipe card access point located on a hardstand adjacent to the unit for community access, with the excess water pumped to a Shire storage dam used for the irrigation of Merredin's greenspaces.

This project was completed in partnership with the Water Corporation, Murdoch University, and the Department of Primary Industries and Regional Development (DPIRD) as part of the WaterSmart Farms initiative.

To allow the successfully delivery of this project the Shire has also secured separate funding of $99,000 through the State Government's Community Water Supply Program, which supported the installation of the unit and associated infrastructure. This was matched by a further $50,000 contribution from the Council.

Electric Vehicle (EV) Charging Network

The Shire successfully secured grant funding from the Department of Energy, Mines, Industry Regulation and Safety (DMIRS) through the Charge-Up Grant program for the installation of a new EV Charger at the Shire Administration Building on King Street. The EV charger was installed in December 2023, and was commissioned to the public in early 2024.

Two EV chargers were also installed in the Merredin CBD in October 2023, as part of the WA EV Network which provides EV drivers the opportunity to explore regional towns across our state with confidence.

In the upcoming financial year, six additional EV chargers are set to be installed, with two located in the Town Centre car park and four in the Newfields car park.

Merredin's strategic location makes it an ideal hub for travellers, offering a convenient stopover point for those continuing their journey further east or returning to Perth. Additionally, Merredin boasts a reliable electricity supply, supported by a diverse energy mix that includes renewable sources such as solar and wind farms, alongside traditional fossil fuels.

Road Construction

A total investment of over $1.9 million was allocated to the road construction program, funded through contributions from the Roads to Recovery (R2R) program, Regional Road Group (RRG), Wheatbelt Secondary Freight Network (WSFN), and the Shire.

Sealing works valued at just under a million dollars were completed on Bower Street, Bulls Head Road, Chandler-Merredin Road, Fewster Road, Korbelka Road, Nukarni East Road, Nukarni West Road, and Merredin-Narembeen Road.

Pavement, and rehabilitation and sealing works valued at $1.58million were completed on Goldfields Road and Merredin-Narembeen Road.

Other projects included seal widening on Bulls Head Road and a culvert extension on Merredin-Narembeen Road.

The Shire's maintenance grading program prioritised essential routes, including bus routes and high-traffic roads, addressing necessary repairs following storm and rain events.

Natural Resource Management

The Shire was proud to be re-endorsed as a Waterwise Council for 2024, reflecting its ongoing commitment to sustainable water management. At the Water Corporation's 2024 Waterwise Recognition Awards, held in May 2024, the Shire received the 10-Year Waterwise Councils Award, celebrating a decade of dedication to water conservation and climate resilience.

This accolade underscores the Shire's efforts to implement innovative waterwise initiatives and promote sustainable practices within the community. Over the past ten years, the Shire has worked collaboratively with stakeholders to adopt strategies that ensure the responsible use and management of water resources.



Corporate SERVICES

3,906
Administration
Financial Transactions

6,180
Department of
Transport Transactions

46.6
Full Time Equivalent
Employees

27,000
Website Users

2023/24 DIRECTORATE OVERVIEW

The Corporate Services directorate encompasses many aspects of the organisation, including finance, records, cemetery management, human resources, customer service, Department of Transport licensing, communications and information technology. In 2023/24 the Corporate Services Team included seven staff members and was led by the Executive Manager Corporate Services, Mrs. Leah Boehme.

The Team continued to focus on operational processes during the year, finalising the 2022/23 Audit process and managing and maintaining the budget. The interim Audit for 2023/24 was also completed, with no findings.

Rising costs for materials and construction continued to impact the Shire throughout the year so a cautious approach that focussed on expending grants and completing acquittals to ensure funding streams remained reliable was taken.

Customer Service

The Customer Service Team answered calls, responded to emails and served customers throughout the period. Face to face enquiries decreased, with peaks and troughs occurring at different times throughout the year. The Team experienced a busier than average September, October period, with a quiet December/ January.

Throughout 2023/24 there were a large number of service requests made, including 145 Snap Send Solve reports - an increase of 50% on the previous year. On average, the Team completed monetary transactions for 16.6 Council customers per day, equating to roughly 3,906 per year, and a further 26 Department of Transport customer transactions a day, totalling 6,180 throughout the 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 2023/24 financial year, the total number of Shire employees was 60, with 43 employed in full -time roles, six in a part-time position and eleven in a casual capacity. This equated to a full-time equivalent of 46.6 staff.

During the period, all staff received updated position descriptions to ensure consistency across the organisation. An online payroll system was also implemented, allowing staff to enter timesheets and leave forms from their mobile devices.

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. Skin checks were also conducted and offered to all staff.

The Shire engaged a provider to offer an Employee Assistance Program to all it's staff and Councillors.

Executive Staff

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

- Amer Tawfik, Executive Manager Engineering Services; and
- Craig Watts, Chief Executive Officer.

Council Policies

The Shire adopted two new policies for the 2023/24 year including:

2.34—Appointment of an Acting or Temporary Chief Executive Officer; and

6.20—Merredin Regional Community & Leisure Centre—House Management Policy;

Register of Delegated Authority

During the reporting period, the Shire of Merredin Register of Delegated Authority was reviewed twice in its entirety, with Council adopting the most recent amendments at the Ordinary Council Meeting held in April 2024.

Media and Communications

The Shire's website and social media platforms continued to be the primary tools for disseminating information, playing a vital role in keeping the community informed and engaged.

The Shire's social media channels experienced steady growth in both reach and engagement. The Shire's combined following reached 4,893, a growth of 12% from the previous financial year, while the Shire's website attracted 26,000 new users which accounted for 91,000 views.

A standout communication campaign for the year focused on the $10 million CBD Redevelopment Project, encompassing the Apex Park and Town Centre upgrades. Recognised as a transformative initiative for the community, this Project was prioritised in communication efforts to ensure residents were kept informed at every stage.

To bring the Project to life, the Media and Communications Officer adopted a proactive and

transparent approach. High-quality drone images, captured by a locally engaged photographer, showcased the Redevelopment's progress. These visual updates, shared weekly on social media, highlighted milestones, celebrated achievements, and fostered a sense of excitement and pride among residents. Alongside the visuals, detailed written updates provided clear summaries of works completed, upcoming activities, and any challenges encountered. This comprehensive approach ensured the community had a transparent understanding of the Project's timeline and objectives.

Despite the Media and Communications Officer being on maternity leave for the first half of the financial year, the Shire maintained consistent and effective communication. Key communications during this period included:

- 4 Monthly Newsletters and 1 Rates Newsletter;
- 4 E-Newsletters;
- 8 Media Releases;
- 23 SMS Text Messages;
- 40 Public Notices;
- 33 Instagram posts; and
- 272 Facebook posts.

The Shire remains committed to continually enhancing its communication strategies to keep the Merredin community informed and engaged.



STATUTORY REPORTING

The Statutory Report section of this Annual Report provides an overview of the Shire's compliance with relevant legislative and regulatory requirements for the reporting period. This section includes key information about the Shire's activities, financial performance, governance, and the implementation of various policies and programs. It reflects the Shire's commitment to transparency, accountability, and good governance, ensuring that we meet the needs and expectations of our community while adhering to statutory obligations.

Freedom of Information Act

Under the Freedom of Information Act 1992 (FOI Act), community members have the right to request access to documents. In accordance with this legislation, the Shire of Merredin is required to publish an annual Information Statement. This document, available for public inspection, provides details on the application process, including guidance and access to the necessary application form. 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 2023/24, 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 current 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 recorded in the electronic records system and assigned to the appropriate officer for action. The physical copy is then either filed or securely disposed of, depending on retention requirements.

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 this reporting period, mandatory training was also completed by the majority of staff to ensure that record capture was understood and completed accurately.

During 2023/24, the Shire remained committed to improving record keeping practices, and as such, 5502 new records were created.

Register of Complaints

In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report must include a disclosure of the number of minor breach complaints received each year.

Number of Complaints in 2023/24: 0

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 2023 completed CAR was considered by the Audit Committee at its February Audit Committee meeting held on 27 February 2024.

Recommendations from that meeting where then adopted by Council at their Ordinary Council Meeting on the same day.

It should be noted, all Primary Returns were submitted by the deadline in this period.

Statutory Registers

The Shire maintains a number of statutory registers on its corporate website including Complaints, Contacts, Declarations, Gifts and Travel, Delegations, Tenders, 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.

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 2024, the Shire had five 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	-
$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 2023/24 totalled $231,000 inclusive of salary and other benefits.

Councillor Remuneration

In accordance with the *Local Government Act 1995* the Shire President received an allowance of $13,610.00 while the Deputy Shire President received an allowance of $3,400.00.

Each Councillor who held office for the full financial year received a Councillor meeting attendance fee of $8,170.00.

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 2023/24 financial year.

DISABILITY ACCESS & INCLUSION PLAN

The Disability Access and Inclusion Plan (DAIP) is a key element of our commitment to promoting inclusivity and ensuring that individuals with disabilities have equal access to all aspects of community life. The DAIP outlines strategies to eliminate barriers, improve accessibility in public spaces, enhance the availability of information, and provide inclusive services that meet the needs of all residents. Through ongoing implementation, monitoring, and community consultation, we strive to create a more inclusive environment that supports the participation and well-being of people with disabilities within our Shire. This section of the Annual Report highlights the progress made in achieving these goals in 2023/24.

Under section 5.53 of the Local Government Act 1995, local governments are required to report annually on their progress in implementing the outcomes outlined in their Disability Access and Inclusion Plan (DAIP). These plans must be reviewed and updated every five years, with the Shire's last review occurring in 2019. A new review is scheduled for 2024, ensuring that our DAIP remains relevant and continues to effectively address the evolving needs of individuals with disabilities within our community.

The Shire of Merredin Disability Access and Inclusion Plan 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 2023/24 financial year, the Shire held a number of community events that demonstrated progress towards Outcomes 1 and, 2 of the DAIP including;

Merredin Gala Night celebrates the Merredin community getting together and was supported by a range of local community groups. The Merredin Community Resource Centre coordinated the market stalls along the road, ensuring that all residents had easy access to view products on sale. Merredin Toyota and Merredin SES coordinated the messy zone, providing fun for a range of children/youth. This was on bitumen to ensure all participants had access to the activity. The venue included access to the Central Wheatbelt Visitor Centre 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 (Merredin Pool), this event was attended by approximately 120 residents 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.

A series of "Morning Melodies" events are held throughout the year at the Cummins Theatre, offering a delightful combination of morning tea, provided by a local community group, followed by a live performance. This program is specifically designed to cater to elderly residents, those not in the workforce, and individuals with disabilities. The theatre is fully accessible, featuring a compliant ramp for easy entry and convenient parking for residents using mobility scooters, with direct access to the venue's double doors. Additionally, the theatre is equipped with accessible toilet facilities that meet the requirements of AS1428.1, ensuring comfort and ease for all attendees.

The 2024 ANZAC Dawn Service was attended by over 400 people. The event was held at the Merredin Cenotaph, 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.

During 2023/24, the Shire spent $80,000 on the provision of new dual use footpaths and pram ramps, throughout the Merredin Townsite.

Following the completion of a comprehensive audit of its disability access parking bay infrastructure, the Shire engaged a contractor to undertake a line marking program which has resulted in the renewal of all existing disability parking bays within the CBD area as well as the provision of new disability parking bays immediately adjacent to the Merredin Library (pictured below), Cummins Theatre and Merredin Pool.



For Outcome 3, the Shire began development of two new websites for both the Central Wheatbelt Visitor Centre and the Merredin Regional Community and Leisure Centre incorporating;

- Distinct contrast between text and background;
- Ability to enlarge font by 200%;
- No time restrictions on content;
- Consistent header navigation;
- Accessibility for all browsers.

The websites will be available to the public in 2024/25.

SHIRE OF MERREDIN

FINANCIAL REPORT

FOR THE YEAR ENDING 30 JULY 2024

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Principal place of business:
Cnr King and Barrack St
Merredin WA 6415



SHIRE OF MERREDIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Merredin conducts the operations of the 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 & Barrack Streets
MERREDIN WA 6415

SHIRE OF MERREDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

STATEMENT BY CEO

The accompanying financial report of the Shire of 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 2024 and the financial position as at 30 June 2024.

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

Signed on the 29th day of November 2024

Chief Executive Officer

Leslie Craig Watts
Name of Chief Executive Officer

OAG AUDITED

DRY KIRKNESS

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

	NOTE	2024 Actual	2024 Budget	2023 Actual
		$	$	$
Revenue				
Rates	2(a),21	5,299,798	5,292,900	4,850,490
Grants, subsidies and contributions	2(a)	3,863,059	770,400	4,777,148
Fees and charges	2(a)	1,121,353	877,100	955,099
Interest revenue	2(a)	487,976	213,700	249,447
Other revenue	2(a)	302,476	255,200	327,025
		11,074,662	7,409,300	11,159,209
Expenses				
Employee costs	2(b)	(4,405,074)	(4,549,430)	(4,132,657)
Materials and contracts		(2,961,733)	(3,872,367)	(3,215,451)
Utility charges		(481,135)	(504,200)	(448,133)
Depreciation		(5,241,755)	(5,876,500)	(5,875,660)
Finance costs		(47,316)	(52,100)	(20,850)
Insurance		(263,973)	(258,700)	(233,996)
Other expenditure	2(b)	(451,235)	(248,100)	(320,434)
		(13,852,221)	(15,361,397)	(14,247,181)
		(2,777,559)	(7,952,097)	(3,087,972)
Capital grants, subsidies and contributions	2(a)	7,346,037	8,672,800	2,545,283
Profit on asset disposals		77,605	113,800	166,999
Loss on asset disposals		(155,221)	(11,700)	(150,546)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,942	0	6,450
		7,271,363	8,774,900	2,568,186
Net result for the period		**4,493,804**	**822,803**	**(519,786)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	15	0	0	48,746,061
Total other comprehensive income for the period	15	**0**	**0**	**48,746,061**
Total comprehensive income for the period		**4,493,804**	**822,803**	**48,226,275**

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

OAG AUDITED

DRY KIRKNESS

SHIRE OF MERREDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	2023
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	14,087,178	12,218,595
Trade and other receivables	5	1,048,467	973,054
Other financial assets	4(a)	38,677	36,834
Inventories	6	19,816	32,708
Other assets	7	726,255	333,764
TOTAL CURRENT ASSETS		15,920,393	13,594,955
NON-CURRENT ASSETS			
Trade and other receivables	5	121,222	111,077
Other financial assets	4(b)	296,735	332,470
Inventories	6	184,000	184,000
Property, plant and equipment	8	29,927,745	30,598,537
Infrastructure	9	212,071,799	205,789,653
TOTAL NON-CURRENT ASSETS		242,601,501	237,015,737
TOTAL ASSETS		258,521,894	250,610,692
CURRENT LIABILITIES			
Trade and other payables	11	3,560,682	787,649
Other liabilities	12	591,316	1,288,770
Borrowings	13	224,230	99,461
Employee related provisions	14	516,573	571,585
TOTAL CURRENT LIABILITIES		4,892,801	2,747,465
NON-CURRENT LIABILITIES			
Borrowings	13	1,645,759	389,989
Employee related provisions	14	69,271	52,979
TOTAL NON-CURRENT LIABILITIES		1,715,030	442,968
TOTAL LIABILITIES		6,607,831	3,190,433
NET ASSETS		251,914,063	247,420,259
EQUITY			
Retained surplus		60,189,670	55,389,068
Reserve accounts	24	6,669,075	6,975,873
Revaluation surplus	15	185,055,318	185,055,318
TOTAL EQUITY		251,914,063	247,420,259

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

OAG AUDITED

DRY KIRKNESS

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

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 1 July 2022		**55,870,943**	**7,013,784**	**136,309,257**	**199,193,984**
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
Total comprehensive income for the period		(519,786)	0	48,746,061	48,226,275
Transfers from reserve accounts	24	687,193	(687,193)	0	0
Transfers to reserve accounts	24	(649,282)	649,282	0	0
Balance as at 30 June 2023		**55,389,068**	**6,975,873**	**185,055,318**	**247,420,259**
Comprehensive income for the period					
Net result for the period		4,493,804	0	0	4,493,804
Total comprehensive income for the period		4,493,804	0	0	4,493,804
Transfers from reserve accounts	24	910,583	(910,583)	0	0
Transfers to reserve accounts	24	(603,785)	603,785	0	0
Balance as at 30 June 2024		**60,189,670**	**6,669,075**	**185,055,318**	**251,914,063**

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 2024

	NOTE	2024 Actual	2023 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		5,444,120	4,858,156
Grants, subsidies and contributions		3,570,072	4,201,103
Fees and charges		1,121,353	955,099
Interest revenue		487,976	249,447
Goods and services tax received		613,094	259,603
Other revenue		302,476	327,022
		11,539,091	10,850,430
Payments			
Employee costs		(4,416,142)	(4,040,397)
Materials and contracts		(719,636)	(3,369,446)
Utility charges		(381,135)	(448,133)
Finance costs		(47,316)	(20,850)
Insurance paid		(263,973)	(233,996)
Goods and services tax paid		(613,095)	(259,356)
Other expenditure		(451,235)	(320,434)
		(6,892,532)	(8,692,612)
Net cash provided by operating activities		4,646,559	2,157,818
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,352,487)	(1,431,767)
Payments for construction of infrastructure	9(a)	(9,704,217)	(2,916,520)
Capital grants, subsidies and contributions		6,735,375	2,796,643
Proceeds from financial assets at amortised cost - self supporting loans		36,834	35,080
Proceeds from sale of property, plant & equipment		125,980	547,448
Net cash (used in) investing activities		(4,158,515)	(969,116)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(99,461)	(95,779)
Proceeds from new borrowings	23(a)	1,480,000	0
Net cash provided by (used in) financing activities		1,380,539	(95,779)
Net increase in cash held		1,868,583	1,092,923
Cash at beginning of year		12,218,595	11,125,672
Cash and cash equivalents at the end of the year		14,087,178	12,218,595

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

DRY KIRKNESS

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

	NOTE	2024 Actual	2024 Budget	2023 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	21	5,220,607	5,215,600	4,787,289
Rates excluding general rates	21	79,191	77,300	63,201
Grants, subsidies and contributions		3,863,059	770,400	4,777,148
Fees and charges		1,121,353	877,100	955,099
Interest revenue		487,976	213,700	249,447
Other revenue		302,476	255,200	327,025
Profit on asset disposals		77,605	113,800	166,999
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	2,942	0	6,450
		11,155,209	7,523,100	11,332,658
Expenditure from operating activities				
Employee costs		(4,405,074)	(4,549,430)	(4,132,657)
Materials and contracts		(2,961,733)	(3,872,367)	(3,215,451)
Utility charges		(481,135)	(504,200)	(448,133)
Depreciation		(5,241,755)	(5,876,500)	(5,875,660)
Finance costs		(47,316)	(52,100)	(20,850)
Insurance		(263,973)	(258,700)	(233,996)
Other expenditure		(451,235)	(248,100)	(320,434)
Loss on asset disposals		(155,221)	(11,700)	(150,546)
		(14,007,442)	(15,373,097)	(14,397,727)
Non cash amounts excluded from operating activities	22(a)	5,322,576	5,774,400	5,920,898
Amount attributable to operating activities		2,470,343	(2,075,597)	2,855,829
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		7,346,037	8,672,800	2,545,283
Proceeds from disposal of assets		125,980	205,900	547,448
Proceeds from financial assets at amortised cost - self supporting loans	23(a)	36,834	36,800	35,080
		7,508,851	8,915,500	3,127,811
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,352,487)	(862,700)	(1,431,767)
Purchase and construction of infrastructure	9(a)	(9,704,217)	(11,972,300)	(2,916,520)
		(11,056,704)	(12,835,000)	(4,348,287)
Amount attributable to investing activities		(3,547,853)	(3,919,500)	(1,220,476)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	24	910,583	1,182,100	687,193
		2,390,583	2,662,100	687,193
Outflows from financing activities				
Repayment of borrowings	23(a)	(99,461)	(154,900)	(95,779)
Transfers to reserve accounts	24	(603,785)	(110,000)	(649,282)
		(703,246)	(264,900)	(745,061)
Amount attributable to financing activities		1,687,337	2,397,200	(57,868)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	3,934,246	3,597,897	2,356,761
Amount attributable to operating activities		2,470,343	(2,075,597)	2,855,829
Amount attributable to investing activities		(3,547,853)	(3,919,500)	(1,220,476)
Amount attributable to financing activities		1,687,337	2,397,200	(57,868)
Surplus or deficit after imposition of general rates	22(b)	**4,544,073**	**0**	**3,934,246**

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

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

1. BASIS OF PREPARATION

The financial report of the Shire of 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 *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist:
• 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 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;
and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure rom AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and experience and various other factors that are believed to be basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
  • Property, plant and equipment - note 8
  • Infrastructure - note 9
• Expected credit losses on financial assets - note 5
• Assets held for sale - note 7
• Impairment losses of non-financial assets - note
• Investment property - note 10
• Estimated useful life of intangible assets - note 10
• Measurement of employee benefits - note 14
• Measurement of provisions - note 14

Fair value hierarchy information can be found in note 20

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

All monies held in the Trust Fund are excluded from the financial statements

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
• *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
• *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
• *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
• *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on initial application.
• *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
• *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
These amendments may result in additional disclosures in the case

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 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	5,299,798	0	0	0	5,299,798
Grants, subsidies and contributions	3,852,401	0	0	10,658	3,863,059
Fees and charges	1,121,353	0	0	0	1,121,353
Interest revenue	10,298	0	60,372	417,306	487,976
Other revenue	302,476	0	0	0	302,476
Capital grants, subsidies and contributions	0	7,346,037	0	0	7,346,037
Total	10,586,326	7,346,037	60,372	427,964	18,420,699

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
Total	10,921,837	2,512,864	60,632	209,159	13,704,492

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2024 Actual	2023 Actual
		$	$
Interest revenue			
Financial assets at amortised cost - self supporting loans		10,298	12,075
Interest on reserve account		243,287	120,917
Trade and other receivables overdue interest		60,372	60,632
Other interest revenue		174,019	55,823
		487,976	249,447
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was $19,000.			
Fees and charges relating to rates receivable			
Charges on instalment plan		15,912	16,774
The 2024 original budget estimate in relation to: Charges on instalment plan was $16,500.			

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		26,340	29,250
- Other services – grant acquittals		3,000	2,850
		29,340	32,100
Employee costs			
Employee benefit costs		4,153,052	3,895,948
Other employee costs		252,022	236,709
		4,405,074	4,132,657
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		48,265	20,850
		48,265	20,850
Other expenditure			
Impairment losses on rates and statutory receivables		61,955	57,263
Sundry expenses		389,280	263,171
		451,235	320,434

3. CASH AND CASH EQUIVALENTS

	Note	2024	2023
		$	$
Cash at bank and on hand		14,087,178	12,218,595
Total cash and cash equivalents		14,087,178	12,218,595
Held as			
- Unrestricted cash and cash equivalents		6,057,281	3,953,952
- Restricted cash and cash equivalents	16	8,029,897	8,264,643
		14,087,178	12,218,595

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

	Note	2024	2023
		$	$
(a) Current assets			
Financial assets at amortised cost		38,677	36,834
		38,677	36,834
Other financial assets at amortised cost			
Self supporting loans receivable	22(b)	38,677	36,834
		38,677	36,834
Held as			
- Unrestricted other financial assets at amortised cost		38,677	36,834
		38,677	36,834
(b) Non-current assets			
Financial assets at amortised cost		151,186	189,863
Financial assets at fair value through profit or loss		145,549	142,607
		296,735	332,470
Financial assets at amortised cost			
Self supporting loans receivable		151,185	189,863
		151,186	189,863
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		142,607	136,157
Movement attributable to fair value increment		2,942	6,450
Units in Local Government House Trust - closing balance		145,549	142,607

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 20 (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.

5. TRADE AND OTHER RECEIVABLES

	Note	2024	2023
		$	$
Current			
Rates and Statutory Receivables		602,485	733,267
Trade Receivables		245,143	253,215
Allowance for credit losses of other receivables	18(b)	(70,558)	(24,156)
Other Receivables		12,153	10,712
ATO Liabilities		259,244	16
		1,048,467	973,054
Non-current			
Rates and Statutory Receivables		121,222	111,077
		121,222	111,077

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets 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 and amounts received as 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.

6. INVENTORIES

	Note	2024	2023
Current		$	$
Fuel and Materials		19,816	32,708
		19,816	32,708
Non-current			
Land held for resale		184,000	184,000
		184,000	184,000
The following movements in inventories occurred during the year:			
Balance at beginning of year		216,708	254,101
Inventories expensed during the year		(262,715)	(370,882)
Additions to inventory		249,823	333,489
Balance at end of year		203,816	216,708

MATERIAL ACCOUNTING POLICIES

General

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

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

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.

7. OTHER ASSETS

	2024	2023
	$	$
Other assets - current		
Prepayments	40,831	0
Accrued income	54,318	8,472
Contract assets	631,106	325,292
	726,255	333,764

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

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.

	Assets not subject to operating lease			Assets subject to operating lease			Total Property				Plant and equipment		
	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Land	Buildings - non-specialised	Buildings - specialised	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	$	$	$	$	$		$	$	$	$	$	$	$
Balance at 1 July 2022	2,260,000	3,788,680	22,280,092	0	0	0	2,260,000	3,788,680	22,280,092	28,328,772	153,992	2,920,630	31,403,394
Additions	12,949	46,794	98,682	0	0	0	12,949	46,794	98,682	158,425	0	1,273,342	1,431,767
Disposals	0	0	(106,322)	0	0	0	0	0	(106,322)	(106,322)	0	(424,673)	(530,995)
Depreciation	0	(165,707)	(1,119,713)	0	0	0	0	(165,707)	(1,119,713)	(1,285,420)	(27,703)	(419,171)	(1,732,294)
Transfers				0	0	0	0	0	0	0		26,665	26,665
Balance at 30 June 2023	2,272,949	3,669,767	21,152,739	0	0	0	2,272,949	3,669,767	21,152,739	27,095,455	126,289	3,376,793	30,598,537
Comprises:													
Gross balance amount at 30 June 2023	2,272,949	6,478,386	42,593,682	0	0	0	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)	0	0	0	0	(2,808,619)	(21,440,943)	(24,249,562)	(135,356)	(2,064,129)	(26,449,047)
Balance at 30 June 2023	2,272,949	3,669,767	21,152,739	0	0	0	2,272,949	3,669,767	21,152,739	27,095,455	126,289	3,376,793	30,598,537
Additions	0	29,846	42,763	0	0	169,344	0	29,846	212,107	241,953	0	1,110,534	1,352,487
Disposals	0	0	(106,218)	0	0	0	0	0	(106,218)	(106,218)	0	(85,662)	(191,880)
Depreciation	0	(167,445)	(1,116,719)	0	0	0	0	(167,445)	(1,116,719)	(1,284,164)	(24,930)	(522,305)	(1,831,399)
Transfers				0	0	0	0	0	0	0	5,334	(5,334)	0
Balance at 30 June 2024	2,272,949	3,532,168	19,972,565	0	0	169,344	2,272,949	3,532,168	20,141,909	25,947,026	106,693	3,874,026	29,927,745
Comprises:													
Gross balance amount at 30 June 2024	2,272,949	6,508,232	42,439,709	0	0	169,344	2,272,949	6,508,232	42,609,053	51,390,234	261,645	6,309,299	57,961,178
Accumulated depreciation at 30 June 2024	0	(2,976,064)	(22,467,144)	0	0	0	0	(2,976,064)	(22,467,144)	(25,443,208)	(154,952)	(2,435,273)	(28,033,433)
Accumulated impairment loss at 30 June 2024	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance at 30 June 2024	2,272,949	3,532,168	19,972,565	0	0	169,344	2,272,949	3,532,168	20,141,909	25,947,026	106,693	3,874,026	29,927,745

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properites	Independent registered valuer	June 2022	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properites	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 vales and remaining usefel 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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - Parks & Ovals and Other	Infrastructure - work in progress	Total Infrastructure
	$	$	$	$	$	$
Balance at 1 July 2022	130,854,601	6,333,743	10,744,057	10,205,715	132,320	158,270,436
Additions	1,679,121	0	0	939,882	297,517	2,916,520
(Disposals)	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	60,079,092	(2,207,141)	(4,266,110)	(4,859,779)	0	48,746,062
Depreciation	(2,699,502)	(292,175)	(631,569)	(520,119)	0	(4,143,365)
Balance at 30 June 2023	189,913,312	3,834,427	5,846,378	5,765,699	429,837	205,789,653
Comprises:						
Gross balance at 30 June 2023	246,853,636	5,327,644	16,163,100	11,662,914	429,837	280,437,131
Accumulated depreciation at 30 June 2023	(56,940,324)	(1,493,217)	(10,316,722)	(5,897,215)	0	(74,647,478)
Accumulated impairment loss at 30 June 2023	0	0	0	0	0	0
Balance at 30 June 2023	189,913,312	3,834,427	5,846,378	5,765,699	429,837	205,789,653
Additions	3,917,959	54,640	10,894	138,542	5,582,182	9,704,217
(Disposals)	0	0	0	(11,716)	0	(11,716)
Depreciation	(2,563,237)	(116,601)	(276,811)	(453,706)	0	(3,410,355)
Balance at 30 June 2024	191,268,034	3,772,466	5,580,461	5,438,819	6,012,019	212,071,799
Comprises:						
Gross balance at 30 June 2024	250,771,595	5,382,284	16,173,994	11,781,046	6,012,019	290,120,938
Accumulated depreciation at 30 June 2024	(59,503,561)	(1,609,818)	(10,593,533)	(6,342,227)	0	(78,049,139)
Balance at 30 June 2024	191,268,034	3,772,466	5,580,461	5,438,819	6,012,019	212,071,799

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
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.
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.
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.
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.
Infrastructure - work in progress	N/A	Cost	N/A		Purchase cost

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.

10. FIXED ASSETS

(a) Depreciation

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

Asset Class	Useful life
Lands	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	5 to 20 years
Infrastructure - Roads - Subgrade	not depreciated
Infrastructure - Roads - Pavement	60 to 120 years
Infrastructure - Roads - Surface	20 to 60 years
Infrastructure - Roads - Kerbing	50 years
Other infrastructure - Footpaths	30 to 60 years
Other infrastructure - Parks & Ovals and Other	10 to 100 years
Other infrastructure - Drainage	60 to 80 years

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management)* Regulations 17A(4C), the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

11. TRADE AND OTHER PAYABLES

	2024	2023
	$	$
Current		
Sundry Creditors	1,990,991	278,819
Income in Advance	174,193	150,508
Accrued Payroll Liabilities	43,484	107,139
ATO Liabilities	91,307	0
Bonds and Deposits Held	436,216	121,792
Other Accrued Expenses	777,030	122,540
Accrued Interest	31,456	6,851
Other Payables	16,005	0
	3,560,682	787,649

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

12. OTHER LIABILITIES

	2024	2023
	$	$
Current		
Contract liabilities	0	86,792
Capital grant/contributions liabilities	591,316	1,201,978
	591,316	1,288,770
Reconciliation of changes in contract liabilities		
Opening balance	86,792	690,949
Additions	0	86,792
Revenue from contracts with customers included as a contract liability at the start of the period	(86,792)	(690,949)
	0	86,792

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.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

13. BORROWINGS

	Note	2024 Current	2024 Non-current	2024 Total	2023 Current	2023 Non-current	2023 Total
Secured		**$**	**$**	**$**	**$**	**$**	**$**
Debentures		224,230	1,645,759	1,869,989	99,461	389,989	489,450
Total secured borrowings	23(a)	224,230	1,645,759	1,869,989	99,461	389,989	489,450

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 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES
Borrowing costs
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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 hierachy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 23(a).

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
Current provisions	**$**	**$**
Employee benefit provisions		
Annual leave	280,664	286,506
Long service leave	179,500	210,773
	460,164	497,279
Employee related other provisions		
Employment on-costs	56,409	74,306
	56,409	74,306
Total current employee related provisions	516,573	571,585
Non-current provisions		
Employee benefit provisions		
Long service leave	64,171	46,092
	64,171	46,092
Employee related other provisions		
Employment on-costs	5,100	6,887
	5,100	6,887
Total non-current employee related provisions	69,271	52,979
Total employee related provisions	585,844	624,564

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.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

15. REVALUATION SURPLUS

		2024 Opening Balance	2024 Change in Accounting Policy	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
		$	$	$	$	$	$	$
Revaluation surplus - Land - freehold land		720,415	0	0	720,415	720,415	0	720,415
Revaluation surplus - Buildings	(a)	20,674,332	0	0	20,674,332	20,674,332	0	20,674,332
Revaluation surplus - Furniture and equipment		41,913	0	0	41,913	41,913	0	41,913
Revaluation surplus - Plant and equipment		1,239,408	0	0	1,239,408	1,239,408	0	1,239,408
Revaluation surplus - Infrastructure - roads		126,043,595	0	0	126,043,595	65,964,504	60,079,091	126,043,595
Revaluation surplus - Infrastructure - footpaths		9,408,679	0	0	9,408,679	11,615,820	(2,207,141)	9,408,679
Revaluation surplus - Infrastructure - drainage		26,688,789	0	0	26,688,789	30,954,899	(4,266,110)	26,688,789
Revaluation surplus - Infrastructure - parks and ovals	(a)	238,187	0	0	238,187	5,097,966	(4,859,779)	238,187
		185,055,318	0	0	185,055,318	136,309,257	48,746,061	185,055,318

(a) The 2023 opening balance has been restated to include revaluation surplus relating to specialised buildings which were transferred into Infrastructure parks and ovals in the 2021-22 financial year.

16. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003* , the Shire has listed sites to be possible sources of contamination.
Details of those sites are:
- Chandler Merredin 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.

17. CAPITAL COMMITMENTS

	2024	2023
	$	$
Contracted for:		
- capital expenditure projects	3,166,241	5,926,294
- plant & equipment purchases	0	81,074
	3,166,241	6,007,368
Payable:		
- not later than one year	3,166,241	6,007,368

The capital expenditure at the end of the current reporting period are for the following:
- Town Centre & Apex Park Redevelopment
- Merredin Water Tower Conservation Works

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2024 Actual	2024 Budget	2023 Actual
		$	$	$
President's annual allowance		13,610	13,610	14,794
		13,610	13,610	14,794
Deputy President's annual allowance		3,400	3,400	3,493
		3,400	3,400	3,493
All other council member's meeting attendance fees		62,790	65,360	71,884
		62,790	65,360	71,884
	18(b)	79,800	82,370	90,171

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:				
Short-term employee benefits		875,249		771,830
Post-employment benefits		104,466		96,820
Employee - other long-term benefits		43,440		13,120
Employee - termination benefits		34,883		0
Council member costs	18(a)	79,800		90,171
		1,137,838		971,941

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

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

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits
These amounts represent termination benefits paid to KMP.

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

18. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2024 Actual $	2023 Actual $
Sale of goods and services	0	68
Purchase of goods and services	203,925	104,100
Amounts payable to related parties:		
Trade and other payables	1,222	4,401

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 18(a) and 18(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.

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire is not aware of any matters or circumstances that have arisen since the end of the financial year to the date of this report, which has significantly affected or may significantly affect the activities of the Shire, the results of those activities or the state of affairs of the Shire.

20. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

i) Fair value hierarchy
AASB 13 Fair Value Measurement 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 except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

21. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in $	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
				$	$	$	$	$	$	$	$
(i) General rates											
Gross Rental Valuations	Gross rental valuation	12.5774	1,300	18,669,457	2,348,132	7,404	2,355,536	2,348,126	0	2,348,126	2,112,620
Rural	Unimproved valuation	1.5758	321	138,361,000	2,180,293	(1,120)	2,179,173	2,180,293	0	2,180,293	1,987,626
Urban Rural	Unimproved valuation	3.148	43	4,279,000	134,703	0	134,703	134,703	0	134,703	127,296
Mining	Unimproved valuation	2.300	7	206,694	4,754	(1,773)	2,981	4,754	0	4,754	6,474
Power Generation	Unimproved valuation	2.890	13	6,211,000	179,498	0	179,498	179,498	0	179,498	163,621
Airstrips	Unimproved valuation	2.890	1	267,000	7,716	0	7,716	7,716	0	7,716	7,052
Total general rates			1,685	167,994,151	4,855,096	4,511	4,859,607	4,855,090	0	4,855,090	4,404,689
		Minimum Payment $									
(ii) Minimum payment											
Gross Rental Valuations	Gross rental valuation	910	188		171,080	0	171,080	169,260	0	169,260	197,470
Rural	Unimproved valuation	1,130	124		140,120	0	140,120	140,120	0	140,120	138,990
Urban Rural	Unimproved valuation	1,130	38		42,940	0	42,940	42,940	0	42,940	39,550
Mining	Unimproved valuation	200	23		4,600	0	4,600	4,800	0	4,800	3,200
Power Generation	Unimproved valuation	1,130	2		2,260	0	2,260	3,390	0	3,390	3,390
Airstrips	Unimproved valuation	1,130	0		0	0	0	0	0	0	0
Total minimum payments			375	0	361,000	0	361,000	360,510	0	360,510	382,600
Total general rates and minimum payments			2,060	167,994,151	5,216,096	4,511	5,220,607	5,215,600	0	5,215,600	4,787,289
		Rate in									
(iii) Ex-gratia Rates											
Ex-gratia Rates	Gross rental valuation				79,191	0	79,191	77,300	0	77,300	63,201
Total amount raised from rates (excluding general rates)			0	0	79,191	0	79,191	77,300	0	77,300	63,201
Total Rates							5,299,798			5,292,900	4,850,490
Rate instalment interest							17,603			19,000	18,800
Rate overdue interest							42,799			32,000	42,964

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.

22. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(77,605)	(113,800)	(166,999)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(2,942)	0	(6,450)
Add: Loss on disposal of assets		155,221	11,700	150,546
Add: Impairment of Plant and Equipment	8(a)	0	0	0
Add: Depreciation	10(a)	5,241,755	5,876,500	5,875,660
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(10,145)	0	23,305
Employee benefit provisions		16,292	0	(15,164)
Inventory		0	0	60,000
Non-cash amounts excluded from operating activities		5,322,576	5,774,400	5,920,898
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	24	(6,669,075)	(5,807,627)	(6,975,873)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(38,677)	0	(36,834)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	224,230	1,420,879	99,461
- Employee benefit provisions		0	(551,288)	0
Total adjustments to net current assets		(6,483,522)	(4,938,036)	(6,913,246)
Net current assets used in the Statement of Financial Activity				
Total current assets		15,920,393	7,552,861	13,594,955
Less: Total current liabilities		(4,892,798)	(2,614,825)	(2,747,463)
Less: Total adjustments to net current assets		(6,483,522)	(4,938,036)	(6,913,246)
Surplus or deficit after imposition of general rates		4,544,073	0	3,934,246

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		$	$	$	$	$	$	$	$	$	$	$
Central East Accommodation and Care Alliance		323,393	0	(60,699)	262,694	0	(62,627)	200,067	262,694	0	(62,300)	200,394
CBD Revevelopment		0	0	0	0	1,480,000	0	1,480,000	0	1,480,000	(55,800)	1,424,200
Total		323,393	0	(60,699)	262,694	1,480,000	(62,627)	1,680,067	262,694	1,480,000	(118,100)	1,624,594
Self Supporting Loans												
Merritville		261,836	0	(35,080)	226,756	0	(36,834)	189,922	226,756	0	(36,800)	189,956
Total Self Supporting Loans		261,836	0	(35,080)	226,756	0	(36,834)	189,922	226,756	0	(36,800)	189,956
Total Borrowings	13	585,229	0	(95,779)	489,450	1,480,000	(99,461)	1,869,989	489,450	1,480,000	(154,900)	1,814,550

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	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					$	$	$
Central East Accommodation and Care Alliance	217	WATC*	3.17%	3/01/2027	(7,785)	(7,800)	(8,775)
CBD Revevelopment	219	WATC*	4.36%	6/02/2034	(30,182)	(33,600)	0
Total					(37,967)	(41,400)	(8,775)
Self Supporting Loans Finance Cost Payments							
Merritville	215	WATC*	4.94%	1/10/2028	(10,298)	(10,700)	(12,075)
Total Self Supporting Loans Finance Cost Payments					(10,298)	(10,700)	(12,075)
Total Finance Cost Payments					(48,265)	(52,100)	(20,850)

* WA Treasury Corporation

23. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed 2024 Actual	Amount Borrowed 2024 Budget	Amount (Used) 2024 Actual	Amount (Used) 2024 Budget	Total Interest & Charges	Actual Balance Unspent
				%	$	$	$	$	$	$
CBD Revevelopment	WATC*	P&I	10	4.36%	1,480,000	1,480,000	(710,494)	1,480,000	33,600	769,506
					1,480,000	1,480,000	(710,494)	1,480,000	33,600	769,506

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
			$	$	$	$
CBD Revevelopment	WATC*	5/02/2024	0	1,480,000	(710,494)	769,506
			0	1,480,000	(710,494)	769,506

* WA Treasury Corporation

24. RESERVE ACCOUNTS

		2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation/agreement													
(a)	Plant Replacement Reserve	729,127	104,787	(188,200)	645,714	727,408	9,200	(188,200)	548,408	1,171,985	18,966	(461,824)	729,127
(b)	Buildings Reserve	1,123,227	25,855	(325,697)	823,385	1,120,580	31,700	(450,000)	702,280	1,034,508	88,719	0	1,123,227
(c)	Land & Development Reserve	1,600,696	37,477	0	1,638,173	1,596,923	22,900	0	1,619,823	1,573,763	26,933	0	1,600,696
(d)	Apex Park Redevelopment Reserve	304,472	7,129	(247,799)	63,802	303,754	1,600	(253,000)	52,354	402,394	6,639	(104,561)	304,472
(e)	ICT Reserve	293,830	6,680	(31,700)	268,810	293,137	4,700	(40,100)	257,737	316,633	5,352	(28,155)	293,830
(f)	Declared Disaster Reserve	251,516	5,889	0	257,405	250,923	3,500	0	254,423	247,284	4,232	0	251,516
(g)	Cummins Street Units Reserve	46,410	1,626	0	48,036	46,301	900	0	47,201	61,254	843	(15,687)	46,410
(h)	Recreation Development Reserve	926,656	21,696	0	948,352	924,472	13,300	0	937,772	911,064	15,592	0	926,656
(i)	Waste Management Reserve	381,063	8,922	0	389,985	380,165	5,400	(5,000)	380,565	374,651	6,412	0	381,063
(j)	Unspent Grants Reserve	374,882	8,777	0	383,659	373,999	2,900	0	376,899	368,574	6,308	0	374,882
(k)	Road Construction Merredin-Narambeen Road Reserve	566,931	366,119	(117,187)	815,863	485,891	8,500	(245,800)	248,591	180,955	462,942	(76,966)	566,931
(l)	Employee Entitlements Reserve	377,063	8,828	0	385,891	376,174	5,400	0	381,574	370,719	6,344	0	377,063
		6,975,873	603,785	(910,583)	6,669,075	6,879,727	110,000	(1,182,100)	5,807,627	7,013,784	649,282	(687,193)	6,975,873

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
	Restricted by legislation/agreement	
(a)	Plant Replacement Reserve	To ensure adequate funds are available to purchase a responsive and modern plant fleet at the optimum replacement point.
(b)	Buildings Reserve	To ensure adequate funds are available to finance future building construction and major maintenance of the Shire of Merredin's property portfolio.
(c)	Land & Development Reserve	To ensure adequate funds are available to fund major land developments/purchases within the Shire of Merredin, in addition to any feasibility studies or business cases.
(d)	Apex Park Redevelopment Reserve	To ensure adequate funds are available to fund future redevelopment and extensions of Apex Park.
(e)	ICT Reserve	To be utilised for the continuing upgrade of the Shire's ICT requirements keeping council abreast with modern technology.
(f)	Declared Disaster Reserve	To be utilised to contribute to liabilities arising from a declared natural disaster that meets Disaster Recovery Funding Arrangements WA (DRFAWA) eligibility minimum spend.
(g)	Cummins Street Units Reserve	To ensure adequate funds are available to meet the Shire's obligation to maintain the Cummings Street Units in accordance with the Joint Venture arrangement with the Department of Communities.
(h)	Recreation Development Reserve	To ensure adequate funds are available to fund future developments and major renewals of recreation facilities within the Shire of Merredin.
(i)	Waste Management Reserve	To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; the provision of receptacles for the temporary deposit of waste; the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste, and rehabilitation.
(j)	Unspent Grants Reserve	To be utilised for any unspent grants paid to the Shire of Merredin and remaining unspent as at the 30 June of any year.
(k)	Road Construction Merredin-Narambeen Road Reserve	Future maintenance and construction of the Merredin-Narembeen Road.
(l)	Employee Entitlements Reserve	To ensure that adequate funds are available to finance the Shire's liability for employee leave entitlements.

Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

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

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

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

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2024

Administration Office
(08) 9041 1611
PO Box 42, Merredin WA 6415
merredin.wa.gov.au
Cnr King and Barrack Streets, Merredin WA 6415

Central Wheatbelt Visitor Centre
(08) 9041 1666
wheatbelttourism.com
45 Barrack Street Merredin WA 6415

Cummins Theatre
(08) 9041 1325
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
Bates Street Merredin WA 6415

#innovatingthewheatbelt
(08) 9041 1611 | admin@merredin.wa.gov.au | merredin.wa.gov.au

SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

6.2 Audit Committee – Updated Terms of Reference and Change of Name

Corporate Services

Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	*Local Government Act 1995* *Local Government (Audit) Regulations 1996*
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.2A – Audit Committee - Terms of Reference track changes Attachment 6.2B – Audit, Risk and Improvement Committee - Terms of Reference final

Purpose of Report

☐ Executive Decision ■ Legislative Requirement

For the Audit Committee to consider adopting an updated 'Terms of Reference' that aligns with recent changes to the *Local Government Act 1995* (the Act).

Background

The role of the Audit Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions and ethical accountability.

The Act and Regulations provide that, in relation to the establishment of an audit committee:

a. Each local government is to establish an audit committee consisting of three or more persons to exercise the powers and discharge the duties conferred on it;
b. Members of the committee are to be appointed by an absolute majority decision of Council. At least three of the members, and the majority of the members, are to be elected members;
c. The Chief Executive Officer (CEO) is not to be a member of the committee and may not nominate a person to be a member or have a person to represent him or her as a member of the committee;
d. An employee is not to be a member of the committee;

e. The only powers and duties that can be delegated to a committee are any of the powers and duties of the local government under Part 7 of the Act; that is, those relating to audit. The committee cannot on-delegate the powers and duties delegated to it;
f. An audit committee with a member who is a person that is not an elected member can be delegated powers and duties referred to in (e); and
g. A decision of the committee is to be made by simple majority.

Local Government Reform changes have outlined the following:

- The Audit Committee must now be referred to as the Audit, Risk and Improvement Committee (ARIC):
  69. (2) A local government must, in accordance with new Part 7 Division 1A, establish its audit, risk and improvement committee no later than 6 months after amendment day.

  69. (3) On and after amendment day, until the audit, risk and improvement committee is established —

  (a) the local government's existing audit committee continues in place in accordance with old Part 7 Division 1A; and

  (b) the local government may, as and when required, appoint members to the existing audit committee in accordance with old Part 7 Division 1A; and

  (c) the existing audit committee's functions are those of the audit, risk and improvement committee.
- The ARIC must be Chaired by an Independent Committee Member:
  67. (2) For each of its existing committees, a local government must make its first appointment of the presiding member under new section 5.12(1) no later than 1 July 2025.
- Payment may be made to Independent Committee Members

It should also be noted that:

67. (3) Until the first appointment is made, the person who, immediately before amendment day, is the presiding member of the existing committee may continue to be the presiding member.

68. (2) An existing deputy presiding member may continue to be the deputy presiding member of their committee until the end of 30 June 2025.

Comment

As these changes are legislative, the Audit Committee must adapt to meet them prior to the 1 July 2025 deadline.

The Administration recommend implementing these changes early, to allow time for the recruitment and appointment of the independent panel members.

Policy Implications

Nil

Statutory Implications

The *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* apply.

Strategic Implications

➢ Strategic Community Plan

Theme:	4. Communications and Leadership
Service Area Objective:	4.2.3 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
Priorities and Strategies for Change:	Nil

➢ Corporate Business Plan

Theme:	4. Communications and Leadership.
Priorities:	Nil
Objectives	4.2 Decision Making

Sustainability Implications

Ø Strategic Resource Plan

Nil

Risk Implications

There is a compliance risk associated with this Item. The risk rating is considered to be Low (4), which is determined by a likelihood of Unlikely (2) and a consequence of Minor (2).

If the Audit Committee continues to operate with its current adopted Terms of Reference document, they will be contravening the *Local Government Act 1995*. This risk will be eliminated by the Committee adopting the Officer's recommendation.

Financial Implications

Nil

Voting Requirements

■ Simple Majority ☐ Absolute Majority

Resolution

Moved: **Cr Simmonds** **Seconded:** **Cr Anderson**

That the Audit Committee;

83507

1. **RECOMMENDS that Council ADOPTS the updated 'Audit, Risk and Improvement Committee Terms of Reference,' as presented in Attachment 6.2B; and**
2. **RECOMMENDS that Council NOTE the change of name of the Committee from the Audit Committee to the Audit, Risk and Improvement Committee.**

CARRIED 4/0

For: Cr Crook, Cr Manning, Cr Anderson, Cr Simmonds

Against: Nil

Shire of Merredin

Audit, Risk and Improvement Committee

Terms of Reference 2022~~2~~5

Introduction:

The Audit, Risk and Improvement Committee (ARIC) is an advisory group formally appointed by the Council ~~and~~ that is responsible to the Council. The Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any financial responsibility. The Committee does not have any management functions and is therefore independent of management.

Appointing Legislation:

The ~~Audit Committee~~ ARIC is established under section 7.1A of the *Local Government Act 1995*.

Delegated Authority:

The ~~Audit Committee~~ ARIC has no delegated power and has no authority to implement its recommendations without approval from Council.

Purpose:

The purpose of the T~~t~~erms of R~~r~~eference is to;

1. facilitate the operation of the ~~Audit Committee~~ARIC;
2. support the Council in fulfilling its responsibilities in relation to:~~-~~
   a. risk management systems
   b. internal control structure
   c. financial reporting
   d. compliance with laws and regulations
   e. internal and external audit functions

Objectives:

The primary objective of the ~~Audit and Risk Management Committee~~ARIC is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs. The ~~Committee~~ ARIC will also oversee critical areas including risk management & ~~internal audit~~governance.

Reports from the ~~committee~~ ARIC will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local

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government's policies and overseeing the allocation of the local government's finances and resources. The ~~committee~~ ARIC will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

More specifically, the objectives of the ~~Audit Committee~~ARIC are to oversee:

1. The integrity of external financial reporting, including accounting policies.
2. The scope of work, objectivity, performance and independence of the external auditor.
3. The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical assets.
4. The framework and systems that are designed to ensure the Shire complies with relevant statutory and regulatory requirements.
5. The framework for recognising risks arising from the Shire's operations~~,~~ and consider the adequacy of measures taken to manage those risks.
6. The framework and systems which protect the Council against fraud and irregularities.

The ~~Committee~~ ARIC must also add to the credibility of Council by promoting ethical standards through its work.

Members of the Committee are expected to:

- understand the legal and regulatory obligations of the Council for governing the entity;
- understand the governance arrangements that support achievement of the Shire's strategies and objectives;
- exercise due care, diligence and skill when performing their duties;
- adhere to the Shire's Code of Conduct for Council Members, Committee Members and Candidates;
- be aware of contemporary and relevant issues impacting the public sector; and
- only use information provided to the Committee to carry out their responsibilities, unless expressly agreed by Council.

Powers of the ~~Audit~~ ARIC~~Committee~~:

The ~~Audit Committee~~ARIC is a formally appointed committee of Council and is responsible to that body. The ~~Committee~~ ARIC does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The ~~c~~CommitteeARIC does not have any management functions and cannot involve itself in management processes or procedures.

The ~~C~~committeeARIC is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

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The ~~Audit Committee~~ARIC has the authority of Council to:

- Review the external auditor's annual audit plans along with the outcomes / results of all audits undertaken;
- Review internal audit plans along with the outcomes / results of all audits undertaken;
- Formally meet with the Shire's appointed external auditor as necessary;
- Ensure that any matters raised by external audit that require action are actioned; and
- Advise Council on any or all of the above as deemed necessary.~~;~~

Membership:

The membership criteria of the ~~Audit Committee~~ARIC is set out below.

- The committee shall consist of ~~five~~ four elected members and two independent members who will act as the Presiding Member and Deputy Presiding Member. All members shall have full voting rights.
- The CEO and employees are not members of the committee.
- The CEO and or their nominee is to attend all meetings to provide advice and guidance to the committee.
- The Shire shall provide secretarial and administrative support to the committee.
- The Council will appoint all members of the committee.
- Members shall be appointed for a period of up to two (2) years terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.
- The Presiding Member and Deputy Presiding Member will be appointed by the ~~Audit Committee~~ARIC, biennially by election by all committee members after the Local Government Ordinary Council Elections. These positions will be filled by independent members.
  *The first independent Presiding Member and Deputy Presiding Member will be elected after the adoption of these Terms of Reference, with a term concluding October 2025, after the Ordinary Council Elections.
- The quorum at any meeting shall be 3 voting members.
- ~~Audit c~~Committee members are required to abide by the *Local Government Act 1995* and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.

Meetings:

The ~~Audit Committee~~ARIC shall meet every four (4) months or more regularly as required at the discretion of the Presiding Member of the committee, the Shire President or the CEO, with all ~~Audit Committee~~ members expected to attend each meeting in person. Electronic attendance is permitted where a member is unable to be present in person, however the

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Presiding Member and CEO must be informed of this at least 24 hours prior to the meeting. Elected Members, who are not part of the committee are invited to observe meetings, however they are not entitled to participate in the meeting. The CEO, or their delegate and the Executive Manager Corporate Services, is to attend all meetings to provide advice and guidance to the committee, however the CEO and employees are not members of the committee. The CEO will invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.

The members of the ~~Audit Committee~~ARIC are to elect an independent Presiding Member ~~from amongst themselves~~ at the first meeting of the committee following the adoption of these Terms of Reference, then at the first meeting after each~~an~~ Ordinary Local Government Election. The Presiding Member will preside at all meetings. In their absence, the Deputy Presiding Member will assume the Presiding Member role for that meeting.

Each member of the Committee at a meeting will have one vote. The Presiding Member will have a casting vote and simple majority will prevail. A committee recommendation does not have effect unless it has been made by simple majority. A simple majority is the agreement of not less than half of the members present at the meeting.

Meeting agendas will be prepared and provided at least three days in advance to members, along with appropriate briefing materials. Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation. Reports and recommendations of each committee meeting shall be presented to the next appropriate ordinary council meeting, which may not be meetings held on the same day.

~~Audit Committee~~ARIC meetings are generally open to the public unless the Presiding Member or CEO deem it necessary to proceed behind closed doors pursuant to section 5.23 of the *Local Government Act 1995*.

Duties and Responsibilities:

The duties and responsibilities of the ~~committee~~ ARIC will be~~–~~:

Risk M~~m~~anagement

- Review whether management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.
- Assess whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
- Assess the impact of the Shire's risk management framework on its control environment and insurance arrangements.
- Review the process of developing and implementing the Shire's fraud control arrangements and satisfy itself the Shire has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.

Business C~~c~~ontinuity

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- Assess whether a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.

Internal Control

- Review whether management's approach to maintaining an effective internal control framework is sound and effective.
- Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
- Assess whether the appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
- Review whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.
- Consider how management identifies any required changes to the design or implementation of key internal controls.

Financial Reporting

- Review significant accounting and reporting issues, including complex or unusual transactions and highly judgemental areas, and recent accounting, professional and regulatory pronouncements, and legislative changes, and understand their effect on the financial report.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.
- Review the annual financial report and performance report of the Shire of Merredin and consider whether it is complete, consistent with information known to the committee members, and reflects appropriate accounting principles.
- Review with management and the external auditors all matters required to be communicated to the ~~Audit Committee~~ ARIC under the Australian Auditing Standards.
- Review the draft Annual Financial Statements and recommend the adoption of the Annual Financial Statements to Council, in accordance with the timeframes as prescribed.
- Review the mid-year budget review and recommend the adoption of this to Council.

Compliance

- Review the ~~systems and~~ processes ~~to~~ that ~~monitor~~track the effectiveness of ~~the system for monitoring~~ compliance monitoring systems with legislation and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance.
- Keep informed of the findings of any examinations by regulatory agencies and any auditor (internal or external) observations and monitor management's response to those findings.
- Obtain regular updates from management about compliance matters.
- Review the annual Compliance Audit Return and report to the Council the results of the review.

Audit

- Note the auditor's proposed audit scope and approach for financial performance audits.
- Consider the findings and recommendations of relevant Management Letters undertaken by the external auditor and ensure the Shire implements relevant recommendations.
- Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.
- Provide an opportunity for the ~~Audit~~ Committee to meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed privately.
- Annually review the performance of external audit including the level of satisfaction with external audit function.
- Monitor management's implementation of audit recommendations.

Reporting Responsibilities

- Report regularly to the Council about ~~ARG~~ ARI ~~committee~~C activities, issues, and related recommendations through circulation of minutes.
- Monitor that open communication between the external auditor and the Shire's management occurs.

Other Responsibilities

- Perform other activities related to these ~~t~~Terms of R~~r~~eference as requested by the Council.
- Annually review and assess the adequacy of the ~~Audit Committee t~~Terms of R~~r~~eference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation

Payment of Independent Committee Members:

Payments will be made to Independent Committee Members at the following rates:

- Presiding Member at each ARIC meeting $100.
- Deputy Presiding Member at each ARIC meeting $75.
- Deputy Presiding Member who presides at meeting due to absence of Presiding Member $100.

Please note: If an independent member is unable to attend a meeting, they will not be paid for that meeting.

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Shire of Merredin

Audit, Risk and Improvement Committee

Terms of Reference 2025

Introduction:

The Audit, Risk and Improvement Committee (ARIC) is an advisory group formally appointed by the Council that is responsible to the Council. The Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any financial responsibility. The Committee does not have any management functions and is therefore independent of management.

Appointing Legislation:

The ARIC is established under section 7.1A of the *Local Government Act 1995.*

Delegated Authority:

The ARIC has no delegated power and has no authority to implement its recommendations without approval from Council.

Purpose:

The purpose of the Terms of Reference is to;

1. facilitate the operation of the ARIC;
2. support the Council in fulfilling its responsibilities in relation to:
    a. risk management systems
    b. internal control structure
    c. financial reporting
    d. compliance with laws and regulations
    e. internal and external audit functions

Objectives:

The primary objective of the ARIC is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs. The ARIC will also oversee critical areas including risk management & governance.

Reports from the ARIC will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The ARIC will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

More specifically, the objectives of the ARIC are to oversee:

1. The integrity of external financial reporting, including accounting policies.
2. The scope of work, objectivity, performance and independence of the external auditor.
3. The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical assets.
4. The framework and systems that are designed to ensure the Shire complies with relevant statutory and regulatory requirements.
5. The framework for recognising risks arising from the Shire's operations and consider the adequacy of measures taken to manage those risks.
6. The framework and systems which protect the Council against fraud and irregularities.

The ARIC must also add to the credibility of Council by promoting ethical standards through its work.

Members of the Committee are expected to:

- understand the legal and regulatory obligations of the Council for governing the entity;
- understand the governance arrangements that support achievement of the Shire's strategies and objectives;
- exercise due care, diligence and skill when performing their duties;
- adhere to the Shire's Code of Conduct for Council Members, Committee Members and Candidates;
- be aware of contemporary and relevant issues impacting the public sector; and
- only use information provided to the Committee to carry out their responsibilities, unless expressly agreed by Council.

Powers of the ARIC:

The ARIC is a formally appointed committee of Council and is responsible to that body. The ARIC does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The ARIC does not have any management functions and cannot involve itself in management processes or procedures.

The ARIC is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The ARIC has the authority of Council to:

- Review the external auditor's annual audit plans along with the outcomes / results of all audits undertaken;
- Review internal audit plans along with the outcomes / results of all audits undertaken;
- Formally meet with the Shire's appointed external auditor as necessary;
- Ensure that any matters raised by external audit that require action are actioned; and
- Advise Council on any or all of the above as deemed necessary.

Membership:

The membership criteria of the ARIC is set out below.

- The committee shall consist of four elected members and two independent members who will act as the Presiding Member and Deputy Presiding Member. All members shall have full voting rights.
- The CEO and employees are not members of the committee.
- The CEO and or their nominee is to attend all meetings to provide advice and guidance to the committee.
- The Shire shall provide secretarial and administrative support to the committee.
- The Council will appoint all members of the committee.
- Members shall be appointed for a period of up to two (2) years terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.
- The Presiding Member and Deputy Presiding Member will be appointed by the ARIC, biennially by election by all committee members after the Local Government Ordinary Council Elections. These positions will be filled by independent members.
  *The first independent Presiding Member and Deputy Presiding Member will be elected after the adoption of these Terms of Reference, with a term concluding October 2025, after the Ordinary Council Elections.
- The quorum at any meeting shall be 3 voting members.
- Committee members are required to abide by the *Local Government Act 1995* and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.

Meetings:

The ARIC shall meet every four (4) months or more regularly as required at the discretion of the Presiding Member of the committee, the Shire President or the CEO, with all members expected to attend each meeting in person. Electronic attendance is permitted where a member is unable to be present in person, however the Presiding Member and CEO must be informed of this at least 24 hours prior to the meeting. Elected Members, who are not part of the committee are invited to observe meetings, however they are not entitled to participate in the meeting. The CEO, or their delegate and the Executive Manager Corporate Services, is to attend all meetings to provide advice and guidance to the committee, however the CEO and employees are not members of the committee. The CEO will invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.

The members of the ARIC are to elect an independent Presiding Member at the first meeting of the committee following the adoption of these Terms of Reference, then at the first meeting after each Ordinary Local Government Election. The Presiding Member will preside at all meetings. In their absence, the Deputy Presiding Member will assume the Presiding Member role for that meeting.

Each member of the Committee at a meeting will have one vote. The Presiding Member will have a casting vote and simple majority will prevail. A committee recommendation does not

have effect unless it has been made by simple majority. A simple majority is the agreement of not less than half of the members present at the meeting.

Meeting agendas will be prepared and provided at least three days in advance to members, along with appropriate briefing materials. Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation. Reports and recommendations of each committee meeting shall be presented to the next appropriate ordinary council meeting, which may not be meetings held on the same day.

ARIC meetings are generally open to the public unless the Presiding Member or CEO deem it necessary to proceed behind closed doors pursuant to section 5.23 of the *Local Government Act 1995*.

Duties and Responsibilities:

The duties and responsibilities of the ARIC will be:

Risk Management

- Review whether management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.
- Assess whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
- Assess the impact of the Shire's risk management framework on its control environment and insurance arrangements.
- Review the process of developing and implementing the Shire's fraud control arrangements and satisfy itself the Shire has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.

Business Continuity

- Assess whether a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.

Internal Control

- Review whether management's approach to maintaining an effective internal control framework is sound and effective.
- Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
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3. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 1:36pm.

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