



AGENDA

Shire of West Arthur Ordinary Council Meeting Thursday 24 April 2025

NOTICE OF MEETING

Dear Elected Member

The next Ordinary meeting of the Shire of West Arthur will be held on Thursday 24 April 2025 in the Council Chambers commencing at 7.30pm.

Vin Fordham Lamont
Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of West Arthur for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of West Arthur disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of West Arthur during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of West Arthur. The Shire of West Arthur warns that anyone who has an application lodged with the Shire of West Arthur must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of West Arthur in respect of the application.



Forest to Wheatbelt



Shire of West Arthur

Notice of Ordinary Council Meeting

In accordance with the Local Government Act 1995 and *Local Government (Administration) Regulations 1996* Reg 12 (2) it, is hereby notified that as from January 2025 to December 2025, Ordinary Council meetings of the Shire of West Arthur will be held as follows:

DATE	LOCATION	TIME
27 February 2025	Council Chambers	7.00pm
27 March 2025	Council Chambers	7.30pm
24 April 2025	Council Chambers	7.30pm
22 May 2025	Council Chambers	7.30pm
26 June 2025	Council Chambers	7.30pm
24 July 2025	Council Chambers	7.30pm
28 August 2025	Council Chambers	7.30pm
25 September 2025	Council Chambers	7.30pm
23 October 2025	Council Chambers	7.30pm
27 November 2025	Council Chambers	7.30pm
18 December 2025*	Council Chambers	7.30pm

* December meeting third Thursday to avoid Christmas

DISCLAIMER

INFORMATION FOR THE PUBLIC ATTENDING COUNCIL MEETINGS

Please Note:

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Meeting Procedures:

1. All Council meetings are open to the public, except for matter raised by Council under "confidential items".
2. Members of the public may ask a question at an ordinary Council Meeting under "public question time".
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceeding, just raise your hand when the presiding member announces public question time.
4. All other arrangements are in accordance with the Council's standing orders, policies and decision of the Shire of West Arthur.

Council Meeting Information:

Your Council generally handles all business at Ordinary or Special Council Meetings.

From time to time Council may form a Committee to examine subjects and then report back to Council.

Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters under "confidential items". On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.

Public Question Time. It is a requirement of the *Local Government Act 1995* to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the presiding member.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and the response is included in the meeting minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next ordinary meeting of Council.

Councillors may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter trivial, insignificant or in common with a significant number of electors or ratepayers. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the presiding member of the meeting will advise the Officer if he/she is to leave the meeting.

Agendas, including an Information Bulletin, are delivered to Councillors within the requirements of the *Local Government Act 1995*, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Agendas, are delivered to Councillors within the requirements of the *Local Government Act 1995*, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by a Shire Officer. An Agenda item, including a recommendation, will then be submitted to Council for consideration. The Agenda closes 10 days prior to the Council Meeting.

Agendas for Ordinary Meetings are available at the Shire of West Arthur Office and on the Shire website seventy-two (72) hours prior to the meeting and the public are invited to view a copy at the Shire Office.

Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection from the Shire of West Arthur Office and the Shire of West Arthur website within ten (10) working days after the Meeting.

Questions From The Public

Shire of West Arthur

PO Box 112

31 Burrowes Street

Darkan WA 6392

T: (08) 9736 2400

E: shire@westarthur.wa.gov.au



Name			
Name of Organisation Representing (if applicable)			
Email Address			
Residential Address			
Postal Address(if different)			
Home Telephone No		Mobile No	
Agenda Item Number (if applicable see below)		Meeting Date	

Signature _____

Date _____

QUESTION

Each member of the public is entitled to ask up to 3 questions before other members of the public will be invited to ask their question. A total of 15 Minutes is allotted to Public Question Time at Council Meetings. If submitting questions to the Council, they are to relate to the Agenda Item tabled at that meeting.

Please Note: Members of the public must be in attendance at the Council Meeting to which they have submitted a question(s) for response. If this is not the case, the questions(s) will be treated as 'normal business correspondence and the question / response will not appear in the Council Minutes.

Please see Notes on Public Question Time on Pages 4 and 5 above.

*** Council Meetings:** Questions are to relate to a matter affecting the Shire of West Arthur.

Application For Leave of Absence

(Pursuant to Section 2.25 of the Local Government Act 1995 (as amended))

Shire of West Arthur
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31 Burrowes Street
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T: (08) 9736 2400
E:
shire@westarthur.wa.gov.au



- (1) A council may, by resolution, grant leave of absence to a member.
- (2) Leave is not to be granted to a member in respect to more than 6 consecutive ordinary meetings of the Council without the approval of the Minister.
- (3) The granting of the leave is to be recorded in the minutes of the meeting.
- (4) A member who is absent without first obtaining leave of the Council throughout 3 consecutive ordinary meetings of the Council is disqualified from continuing his or her membership of the Council.
- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the Council does not constitute absence from an ordinary meeting of Council –
 - (a) if no meeting of the Council at which a quorum is present is actually held on that day; or
 - (b) if the non-attendance occurs while –
 - (i) the member has ceased to act as a member after which written notice has been given to the member under Section 2.27 (3) and before written notice has been given to the member under Section 2.27 (5);
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iii) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iv) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.
 - (c) If the non-attendance occurs during a period for which the member is entitled to parental leave under subsection (5B).

I, _____ hereby apply for Leave of Absence from the West Arthur Shire Council from _____ to _____ for the purpose of _____

Signature _____ Date _____

Request to Attend Meeting by Electronic Means

(Local Government Act 1995 – Section 5.25)

Local Government (Administration) Regulations 1996 –
14C

Shire of West Arthur

PO Box 112

31 Burrowes Street

Darkan WA 6392

T: (08) 9736 2400

E: shire@westarthur.wa.gov.au



Surname _____ Other Names _____

Date of Meeting _____

- Type of Meeting**
(Please tick one)
- ☐ Ordinary Council Meeting
- ☐ Committee Meeting
- ☐ Special Council Meeting

Consideration of Location and Equipment Available

Regulation 14C(5) – In deciding whether to authorise a member to attend a meeting by electronic means, the Shire President or Council must have regard to whether the location from which the member intends to attend the meeting, and the equipment that the member intends to use to attend the meeting, are suitable for the member to be able to effectively engage in deliberations and communications during the meeting.

Location Proposed

Equipment Available

IMPORTANT NOTE

The Shire President or Council cannot authorise a member to attend a meeting if the member's attendance at the proposed meeting would result in the member attending more than half of the meeting type in the 12 months prior to the requested meeting date by electronic means. (Regulation 14C(3)).

Signature _____ Date _____

Please send this form to the Chief Executive Officer who will complete the member's attendance section and forward to the Shire President or the Council for consideration.

OFFICE USE ONLY**MEMBERS ATTENDANCE****Number of Meetings Attended by Electronic Means in the 12 Months Prior to the Meeting Date**

Ordinary Council Meeting	
Special Council Meeting	
Committee Meeting	

Number of Meetings Scheduled in the 12 Months Prior to the Meeting Date

Ordinary Council Meeting	
Special Council Meeting	
Committee Meeting	

Would Attending the Proposed Meeting Electronically Result in the Member Exceeding The 50% Requirement?☐ Yes☐ No**Council/Shire President's Consideration**

The Shire President or Council should consider the following factors in determining whether the location and equipment is deemed suitable.

LOCATION

The location must be quiet and private. If there are other people at the location at the time of the meeting, you may require the person to be in a room that has a door that can be closed during the meeting, and request that the person wear headphones if appropriate.

EQUIPMENT AND ELECTRONIC MEANS

The equipment must support Council's preferred electronic means for remote attendance, being Microsoft Teams.

Is the Location and Equipment Deemed Suitable?☐ Yes☐ No**Is the Request to Attend the Proposed Meeting by Electronic Means Approved?**☐ Yes☐ No

Signature _____

Date _____

Written Declaration of Interest in Matter Before Council

Shire of West Arthur
PO Box 112
31 Burrowes Street
Darkan WA 6392
T: (08) 9736 2400
E: shire@westarthur.wa.gov.au



NOTE: USE ONE FORM PER DECLARATION

(1) I, _____ wish to declare an interest in the following item to be considered by council at its meeting to be held on

(2) _____

(3) Agenda item _____

(4) The type of interest I wish to declare is;

- ☐ Financial pursuant to Sections 5.60A of the Local Government Act 1995.
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995.
- ☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995.
- ☐ Impartiality pursuant to Regulation 22 of the Local Government (Model Code of Conduct) Regulations 2021

(5) The nature of my interest is

(6) The extent of my interest is

I understand that the above information will be recorded in the Minutes of the meeting and recorded by the Chief Executive Officer in an appropriate Register.

DECLARATION BY

Signature _____ Date _____

RECEIVED BY

Signature _____ Date _____

- (1) Insert your name.
- (2) Insert the date of the Council Meeting at which the item is to be considered.
- (3) Insert the Agenda Item Number and Title.
- (4) Tick the box to indicate the type of interest.
- (5) Describe the nature of your interest.
- (6) Describe the extent of your interest (if seeking to participate in the matter under the s.5.68 of the Act).

DISCLOSURE OF FINANCIAL INTEREST, PROXIMITY INTEREST AND/OR INTEREST AFFECTING IMPARTIALITY

Financial pursuant to Sections 5.60A of the Local Government Act 1995

5.60A – Financial Interest

For the purpose of this Subdivision, a person has a financial interest in a matter if it is reasonable to expect that the matter will if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

[Section 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]

Proximity pursuant to Section 5.60B of the Local government Act 1995

5.60B – Proximity Interest

- (1) For the purposes of this Subdivision, a person has a proximity interest in a matter if the matter concerns –
 - 1) a proposed change to a planning scheme affecting land that adjoins the person's land;
 - 2) a proposed change to zoning or use of land that adjoins that person's land; or
 - 3) a proposed development (as defined in section 5.63 (5)) of land that adjoins the person's land.
- (2) In this section, land ("the proposal land") adjoins a person's land if –
 - 1) the proposal land, not being a thoroughfare, has a common boundary with the person's land;
 - 2) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - 3) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No 64 of 1998 s. 30.]

Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995

5.61 – Indirect financial interest

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulation 2007

22 – Disclosure of interest

- (1) In this clause –
Interest –
 - 1) means an interest that could, or could reasonably be perceived to; adversely affect the impartiality of the person having the interest and
 - 2) includes an interest arising from kinship friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose nature of the interest –
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the person did not know –
 - (a) That they had an interest in the matter; or
 - (b) That the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under sub-regulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then –
 - (a) Before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (b) At the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure related is discussed.
- (6) Subclause (7) applies in relation to an interest if –
 - (a) Under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) Under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest is to be recorded in the minutes of the meeting.

Describe the extent of your interest (If seeking to participate in the matter under the s.5.68 of the act)

5.68 – Councils and committees may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter –
 - (a) may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
 - (b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if –
 - (i) the disclosing member also discloses the extent of the interest; and
 - (ii) those members decide that the interest –
 - (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - (II) is common to a significant number of electors or ratepayers.
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision making process on, the question on whether an application should be made to the Minister under section 5.69.

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member to declare the meeting open.

The Presiding Member advises all attendees that the meeting is being recorded as required by s5.23A of the Local Government Act 1995 and regulations 14F - 14I of the Local Government (Administration) Regulations 1996.

2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

COUNCILLORS:	Cr Neil Morrell	(Shire President)
	Cr Karen Harrington	(Deputy Shire President)
	Cr Graeme Peirce	
	Cr Robyn Lubcke	
	Cr Duncan South	
	Cr Adam Squires	
	Cr Russell Prowse	
STAFF:	Vin Fordham Lamont	(Chief Executive Officer)
	Rajinder Sunner	(Manager Corporate Services)
	Gary Rasmussen	(Manager Works and Services)
	Sharon Bell	(Community Development Officer)
	Tahnee-Lee Lubcke	(Projects Officer)

APOLOGIES:

ON LEAVE OF ABSENCE:

ABSENT:

MEMBER OF THE PUBLIC:

3 ANNOUNCEMENTS OF THE PRESIDING MEMBER

Nil

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

NIL

6 PETITIONS, DEPUTATIONS, PRESENTATIONS, SUBMISSIONS

Nil

7 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8 DISCLOSURES OF INTEREST

Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD**9.1 ORDINARY MEETING OF COUNCIL 27 MARCH 2025****Statutory Environment:**

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held in Council Chambers on 27 March 2025 be confirmed as true and correct.

10 REPORTS FROM COUNCILLORS

Cr Neil Morrell (Shire President)

Cr Karen Harrington (Deputy Shire President)

Cr Graeme Peirce

Cr Robyn Lubcke

Cr Duncan South

Cr Adam Squires

Cr Russell Prowse

11 OFFICE OF THE CHIEF EXECUTIVE OFFICER**11.1 2025 FEDERAL ELECTION CAMPAIGN**

File Reference:	ADM355
Location:	N/A
Applicant:	N/A
Author:	Vin Fordham Lamont, Chief Executive Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	11/04/2025
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY:

Council is requested to consider supporting the national federal election funding priorities identified by the Australian Local Government Association (ALGA), and writing to the local federal member(s) of Parliament, all known election candidates in local federal electorates and the President of the Australian Local Government Association expressing support for ALGA's federal election funding priorities.

BACKGROUND:

The next Federal Election is being held on 3 May 2025.

Working in conjunction with its member state and territory associations, the Australian Local Government Association (ALGA) has developed a framework and resources for a national advocacy campaign that will run in the lead up to this election.

Based around the tagline of "Put Our Communities First", the goal is to secure additional federal funding that will support every council to play a bigger role delivering local solutions to national priorities.

All Australian councils have been asked to participate in this campaign to ensure a coordinated approach that will deliver the best possible outcomes.

COMMENT:

The Put Our Communities First campaign will advocate for new federal funding to be distributed to all councils on a formula-basis, similar to the Commonwealth's Roads to Recovery Program, or the previous Local Roads and Community Infrastructure Program.

This will ensure that every council and community benefits, and support local decision making based on local needs.

ALGA has developed free campaign resources that can be adapted and used by all councils to ensure a consistent and effective approach.

Participating in a national advocacy campaign does not preclude this council from advocating on additional local needs and issues, but it will strengthen the national campaign and support all 537 Australian local governments.

The five national funding priorities have been determined by the ALGA Board – comprised of representatives from each of Australia's state and territory local government associations – and align with key national priorities.

These five funding priorities are:

- \$1.1 billion per year for enabling infrastructure to unlock housing supply (must be expanded to include construction of houses, not just headworks)
- \$500 million per year for community infrastructure
- \$600 million per year for safer local roads
- \$900 million per year for increased local government emergency management capability and capacity, and
- \$400 million per year for climate change adaptation.

Further information on each of these priorities is listed below.

Housing enabling infrastructure

A lack of funding for enabling infrastructure – including roads, and water and sewerage treatment connections and facilities – is a significant barrier to increasing housing supply across the country.

Research from [Equity Economics](#) found that 40 per cent of local governments have cut back on new infrastructure developments because of inadequate enabling infrastructure funding (including for construction of houses, not just for headworks).

This research also shows that achieving the National Housing Accord's housing targets would incur an additional \$5.7 billion funding shortfall on top of infrastructure funding gaps already being felt by councils and their communities.

A five year, \$1.1 billion per annum program would fund the infrastructure that is essential to new housing developments, and Australia reaching its housing targets.

Community Infrastructure

ALGA's [2024 National State of the Assets report](#) indicates that \$8.3 billion worth of local government buildings and \$2.9 billion worth of parks and recreation facilities are in poor condition and need attention.

Introduced in 2020, the Local Roads and Community Infrastructure Program supported all councils to build, maintain and upgrade local facilities, with \$3.25 billion allocated on a formula basis.

This program had a significant impact, driving an almost \$1 billion improvement in the condition of local government buildings and facilities; and a \$500 million per year replacement fund would support all councils to build, upgrade and revitalise the community infrastructure all Australians rely on.

Safer Roads

Councils manage more than 75% of Australia's roads by length, and tragically more than half of all fatal road crashes in Australia occur on these roads.

In 2023 the Australian Government announced that it would double Roads to Recovery funding over the forward estimates, providing councils with an additional \$500 million per year.

However, recent independent research by the [Grattan Institute](#) highlighted a \$1 billion local government road maintenance funding shortfall, meaning there is still a significant funding gap.

Providing local government with \$600 million per year tied to road safety programs and infrastructure upgrades would support all councils to play a more effective role addressing Australia's unacceptable road toll.

Climate adaptation

Local governments are at the forefront of grappling with climate impacts as both asset managers and land use decision makers.

However, funding and support from other levels of government has failed to keep pace, placing an inequitable burden on councils and communities to fund this work locally.

A \$400 million per year local government climate adaptation fund would enable all councils to implement place-based approaches to adaptation, delivering local solutions to this national challenge.

Emergency management

Fires, floods and cyclones currently cost Australia [\\$38 billion per year, and this is predicted to rise to \\$73 billion by 2060](#).

Australian councils play a key role preparing for, responding to and recovering from natural disasters, but aren't effectively funded to carry out these duties.

The Government's \$200 million per year Disaster Ready Fund is significantly oversubscribed, especially considering the scale and cost of disaster mitigation projects.

Numerous national reviews – including the [Colvin Review](#) and [Royal Commission into Natural Disaster Arrangements](#) – have identified the need for a significant uplift in local government emergency management capability and capacity.

A \$900 million per year fund would support all councils to better prepare their communities before natural disasters, and more effectively carry out the emergency management responsibilities that have been delegated to them.

CONSULTATION:

Councillors

STATUTORY ENVIRONMENT:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

No direct financial implications.

STRATEGIC IMPLICATIONS:

West Arthur Strategic Community Plan 2021-2031

Theme: Built Environment

Strategy: Our built infrastructure is well maintained, attractive and inviting

Outcome: Community facilities are continually reviewed and upgraded as required through asset management plans

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Not generating enough revenue to maintain and renew community facilities
Risk Likelihood (based on history and with existing controls)	(3) Possible
Risk Consequence	(4) Major
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(12) High
Principal Risk Theme	Inadequate asset management
Risk Action Plan (Controls or Treatment Proposed)	Support ALGA election campaign facilities to seek greater funding from Federal Government

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council:

1. Supports the national federal election funding priorities identified by the Australian Local Government Association (ALGA); and
2. Supports and participates in the Put Our Communities First federal election campaign; and
3. Writes to the local federal member(s) of Parliament, all known election candidates in local federal electorates and the President of the Australian Local Government Association expressing support for ALGA's federal election funding priorities, with the additional request that "enabling infrastructure to unlock housing supply" must be expanded to include construction of houses, not just headworks.

11.2 COMMITTEE PRESIDING MEMBER APPOINTMENTS

File Reference:	ADM497
Location:	N/A
Applicant:	N/A
Author:	Renee Schinzig, Administration Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	16/04/2025
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY:

Council is requested to consider the appointment of a Presiding Member and Deputy Presiding Member to each of its Committees of Council.

BACKGROUND:

Following from the 2023 Local Government Elections, Council appointed members to its Audit and Risk Committee and Behavioural Complaints Committee.

As part of the Local Government Act Reforms, the Shire was advised in March by the WA Local Government Association, that all Local Governments are required by 1 July 2025 to appoint a Presiding Member and Deputy Presiding Member to all current Committees established under section 5.8 of the Local Government Act 1995 by absolute majority

COMMENT:

The most recent appointment of elected members to these committees include the following:

Audit & Risk Committee

- Cr Harrington
- Cr Morrell
- Cr Peirce

Behaviour Complaints Committee

- All Councillors

CONSULTATION:

WALGA
Chief Executive Officer

STATUTORY ENVIRONMENT:**Local Government Act 1995**

- Sections 5.8 to 5.18 –committees and their meetings
- Section 7.1A – audit committee

POLICY IMPLICATIONS:

There are no Policy Implications.

FINANCIAL IMPLICATIONS:

There are no Financial Implications.

STRATEGIC IMPLICATIONS:

Shire of West Arthur Community Strategic Plan 2021

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Failure to comply with Local Government Act Reform requirements
Risk Likelihood (based on history and with existing controls)	(1) Low
Risk Consequence	(3) Moderate
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(3) Low
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Appointment of Presiding Members as required

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council appoint by Absolute Majority:

1. The Audit & Risk Committee Presiding Member as _____
2. The Audit & Risk Committee Deputy Presiding Member as _____
3. The Behavioural Complaints Committee Presiding Member as _____
4. The Behavioural Complaints Committee Deputy Presiding Member as _____

11.3 PAYMENT OF SUPERANNUATION TO ELECTED MEMBERS

File Reference:	ADM498
Location:	N/A
Applicant:	N/A
Author:	Vin Fordham Lamont, Chief Executive Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	3/02/2025
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY:

Council is requested to consider whether superannuation should be paid to elected members.

BACKGROUND:

New provisions commenced on 1 February 2025 to streamline the process for local governments to pay superannuation to council members. The changes are part of the work to implement the *Local Government Amendment Act 2024* and will allow local governments to resolve to pay superannuation to council members by an absolute majority decision. From 19 October 2025, it will be compulsory for all class 1 and 2 local governments to pay superannuation to council members. This will remain optional for class 3 and 4 local governments.

Previously, if a local government wanted to offer superannuation to council members, it had to become an “Eligible Governing Body” (EGB) under Division 446 of the Taxation Administration Act 1953 (Cth). This requires a unanimous council resolution.

New sections 5.99B to 5.99E of the *Local Government Act 1995* allow local governments to pay superannuation to council members, through a decision-making process which requires an absolute majority decision rather than a unanimous one.

Individual council members may still choose to 'opt out' of receiving superannuation even where a local government resolves to pay superannuation.

The Department of Local Government, Sport and Cultural Industries (DLGSC) believes this reform encourages greater diversity across local governments, as well as assisting to attract and retain council members. Superannuation payments for council members also acknowledges the significant dedication and investment of time a council member commits to their role.

COMMENT:

Superannuation contribution payments for council members will be made in addition to any other fees and allowances. These will sit outside the threshold for fees and allowances set by the Salaries and Allowances Tribunal. Council members may receive various types of fees and allowances, in accordance with the Act and the relevant determination of the Salaries and Allowance Tribunal.

The requirement to make superannuation contribution payments in respect of these fees and allowances is to be determined in accordance with the *Commonwealth Superannuation Guarantee (Administration) Act 1992* (SG Act) and the further guidance provided in Superannuation Guarantee Ruling SGR 2009/2.

While council members are not considered employees under the SG Act, they are to be treated in the same manner as employees of the local government for the purposes of calculating superannuation contribution payments.

The payment is to be the same required under the SG Act. By 1 July 2025, the superannuation guarantee rate will be 12 per cent.

The superannuation contribution payment is to be paid at the same time as the remuneration of the council member is paid. In order to allow a superannuation contribution payment to be made, a council member must nominate a superannuation account from a scheme or fund to which the SG Act applies. Local governments must not make a superannuation contribution payment for a council member if they fail to nominate an eligible superannuation account before the end of the month to which the payment relates.

Local governments must not make superannuation contribution payments for council members during any period in which they are suspended under the Act. Council members are also not entitled to a superannuation contribution payment during any period in which they are not entitled to receive their fees and allowances.

The author believes this is a decision for Council to make, taking into consideration the information in the Financial Implications section below, and in other sections of this item. It is suggested however that Council bear in mind that, even if it resolves to support the payment of superannuation to elected members, individual council members may opt out of receiving superannuation contribution payments by providing a notice in writing to the CEO.

CONSULTATION:

Nil

STATUTORY ENVIRONMENT:

Local Government Act 1995

s5.99B Superannuation for council members: main provisions

s5.99C Superannuation for council members: opt outs

s5.99D Superannuation for council members: other exceptions

s5.99E Superannuation for council members: supplementary provisions

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

The Manager Corporate Services has estimated that the cost of superannuation contributions for elected members is \$2,615 per annum, based on the super guarantee percentage of 11.5%.

STRATEGIC IMPLICATIONS:

This initiative aligns with the Shire's Strategic Community Plan objective to support effective governance and attract capable individuals to serve as elected members.

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Failure to provide superannuation payments may impact the attractiveness of serving as an elected member and could limit the pool of candidates willing to stand for election.
Risk Likelihood (based on history and with existing controls)	(3) Possible
Risk Consequence	(3) Moderate
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(9) Medium
Principal Risk Theme	Inadequate engagement practices
Risk Action Plan (Controls or Treatment Proposed)	Implementing this initiative mitigates this risk.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council:

1. Approve the introduction of superannuation payments for elected members in accordance with sections 5.99B to 5.99E of the Local Government Act 1995; and
2. Include the estimated cost of superannuation contributions in the annual budget for financial planning purposes.

11.4 PC11 - HEALTH AND WELLBEING POLICY

File Reference:	ADM015
Location:	N/A
Applicant:	N/A
Author:	Sharon Bell, Community Development Officer
Authorising Officer:	Rajinder Sunner, Manager Corporate Services
Date:	10/04/2025
Disclosure of Interest:	Nil
Attachments:	1. PC 11 - Health and Wellbeing ↓

SUMMARY:

Council is requested to consider the adoption of PC11 – Health and Wellbeing Policy

BACKGROUND:

As part of the Local Health Plan 2023-2028, it was stated that Council will provide leadership to improve public health outcomes by developing appropriate policies, including:

- Healthy Eating Policy
- Active West Arthur Policy
- Alcohol and Drug Policy
- Environmental Health Policy
- Health and Wellbeing Policy
- Mental Health Policy

COMMENT:

While public health is the responsibility of everyone within the community, the Local Health Plan 2023-2028 is focused on addressing the present shortcomings to improve the health of the community.

CONSULTATION:

Local Health Plan 2023-2028
Community engagement
Stakeholder engagement
Staff

STATUTORY ENVIRONMENT:

Local Government Act 1995

2.7 Role of Council

1. The council –
 - a. governs the local government's affairs; and
 - b. is responsible for the performance of the local government's functions.
2. Without limiting subsection(1), the council is to –
 - a. oversee the allocation of the local government's finances and resources; and
 - b. determine the local government's policies.

Public Health Act 2016

Division 2 – Functions of local governments

16. Functions of local governments

A local government has the following functions in relation to the administration of this Act –

- a. to initiate, support, and manage public health planning for its local government district;
- b. to develop and implement policies and programs to achieve the objects of this Act within its local government district; and
- c. to perform the functions that are conferred on local governments by or under this Act.

POLICY IMPLICATIONS:

Annual Review of Policy

FINANCIAL IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Community

Outcome: A safe place to work, live and visit Strategy: Communication of risks and hazards to the community and assistance with management of these.

Outcome: Support available for people of all ages and abilities Strategy: Maintain and support the growth of medical facilities, childcare and aged services in the district. Strategy: Provide services and infrastructure to meet the needs of the community.

Theme: Leadership And Management – Inspirational, Dynamic, Transparent

Outcome: Actively engage with community, business and other stakeholders to grow and develop the community. Strategy: Council will advocate on behalf of the community on issues that the community identifies as important.

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct

- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Non-compliance with Local Health Plan
Risk Likelihood (based on history and with existing controls)	Possible (3)
Risk Consequence	Moderate (3)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Medium (9)
Principal Risk Theme	Compliance failure
Risk Action Plan (Controls or Treatment Proposed)	Adopt PC 11 – Health and Wellbeing Policy

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council adopt PC 11 – Health and Wellbeing Policy, as presented and approve its inclusion in the Policy Manual.

Policy Title	PC11 – Health and Wellbeing
Policy Type	People and Culture
Responsible Officer	Chief Executive Officer



Purpose

The purpose of this policy is to ensure that staff have the opportunity to access health and wellbeing initiatives and choices in the workplace.

Scope

This policy applies to all permanent full-time or part-time employees of the Shire.

Definitions

Nil

Policy Statement

The Shire encourages the health and well-being of our employees at work and promotes employee work-life balance so our employees are able to fulfill work and lifestyle responsibilities efficiently and effectively.

Wellbeing Program

LGIS Municipal Workcare Scheme has developed a preferred supplier arrangement; through this, the Shire offers employees access to health services.

The Shire is provided with a range of health services such as –

- Health Assessments
- Skin Cancer Screenings
- Flu Vaccinations
- Health Seminars/ Workshops
- Ergonomic Assessments
- Manual Task Training

Health and well-being matters will be promoted and made available to employees throughout the year. As the services depend on funding, limited spaces may be available; however, every effort will be made to provide these services to those interested in participating.

Smoke-Free Workplace

The Shire is committed to promoting a smoke-free workplace. Smoking in the following places is prohibited –

- All Shire buildings,
- All Shire vehicles and plant,

- The Depot office, workshop, or within 20 metres of the diesel transfer tank
- Within 5 metres of access points to buildings such as doors, windows, near air conditioning vents and ducts
- Courtyards
- Other areas designated as non-smoking areas by signage.

The underpinning principle is that non-smokers shall not be subjected to smoke inhalation; therefore, if you are asked to move away or extinguish a cigarette, you must comply with the request.

Ensure that cigarette butts are dealt with appropriately. They must be put out, picked up, and disposed of in the appropriate receptacle – they are not to be disposed of in flowerbeds, walkways, etc.

Staff Support Services

a. Access

The Shire offers staff support services, in the form of confidential counselling services through LGIS, to assist employees experiencing personal and/or work related issues.

The services are offered to all employees of the Shire and are designed to be short-term. Use of the services provided is on a voluntary basis and is free to employees.

If a problem cannot be resolved by the individual's own efforts or through other means, the LGIS counselling service can be accessed by

- Manager referral - in some cases, managers may suggest to employees that they may benefit from utilising the counselling service. In this case, referral to LGIS counselling services should be kept confidential between the manager and the employee, or
- Internal Contact – employees may contact the Manager Corporate Services to organise referral. Alternatively, employees may access the service at their own discretion. Workers and managers can access the service by phone or email (face to face if availability permits) enabling them to receive confidential counselling support wherever they are based.

LGIS can be contacted by –

- phoning 9483 8857,
- email admin@lgis.wa.com.au , or
- <https://www.lgiswa.com.au>

b. Number of Sessions

The counselling services provided by LGIS are primarily 'stress counselling' and of a short-term nature. Sessions are generally one hour in duration. The service is available between 8.30am and 5.00pm Mondays to Fridays. Sessions are predominantly phone based. Upon special request, face to face counselling can be organised depending on availabilities.

If the psychologist considers the issue to require ongoing counselling or long term therapy, resources will be provided to the employee to sought alternative support (for example, through the Better Access scheme via a doctor's referral or local resources available within the community).

c. Leave Provisions

In the event that the employee desires to ensure that their manager is not aware that they are undertaking counselling, then the employee should organise sessions to be completed during nonworking hours. The arrangement for taking time off during work hours will be the same as for any form of absence from the workplace, including time in lieu, however, the manager does not need to be informed of the referral or the specifics of the matter.

d. Confidentiality

A significant feature of the LGIS counselling service is the high level of Confidentiality and respect for the employee's privacy. All employees utilising the service are required to sign a confidentiality agreement to enforce this.

Information on all referrals to LGIS counselling services will be in strict confidence. Confidentiality means that the Shire will not receive any information from LGIS concerning the employee's problem. Employees will need to provide written consent to release their personal information should they choose to share their counselling information with a third party.

Provider – LGIS counselling services should be contacted by the employee for an appointment.

e. Communication

The Shire will ensure that –

- All employees receive a copy of this policy during the induction process.
- This policy is easily accessible by all members of the organisation.
- Employees are empowered to actively contribute and provide feedback to this policy.

History	
Delegation	Nil
Relevant Legislation	<i>Nil</i>
Related Documentation	Local Health Plan 2023-2028

11.5	F32 - COMMUNITY BENEFIT FUND POLICY AND RENEWABLES ADVOCACY STATEMENT
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File Reference:	ADM015
Location:	N/A
Applicant:	N/A
Author:	Tahnee-Lee Lubcke, Projects Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	11/04/2025
Disclosure of Interest:	The author's family has had dealings with windfarm developers within the Shire
Attachments:	<ol style="list-style-type: none"> 1. Shire of West Arthur Community Benefit Fund Policy ↓ 2. Shire of West Arthur Renewable Energy Advocacy Statement ↓

SUMMARY:

Council is requested to consider adopting the new attached policy and advocacy position as presented, directing the CEO to implement the policy when negotiating with proponents of all large-scale renewable energy projects within or neighbouring the Shire of West Arthur, and directing the CEO to advertise the documents accordingly.

BACKGROUND:

The Shire of West Arthur is currently experiencing significant interest from renewable energy developers, with five (5) utility-scale wind projects either proposed or in development.

As a proactive response, the Shire has developed the *Community Benefits Fund Policy* to establish a clear, equitable, transparent and fair mechanism for benefit-sharing between project proponents and the community.

The Community Benefit Fund (CEF) Policy aligns with the Shire's [Key Principles for Effective Renewable Energy Development in the Shire of West Arthur](#) document (2024), Local Planning Policy No. 5 on Wind Farms, and national best-practice, including the [NSW Government's 2023 Benefit Sharing Guide](#).

Local governments in WA have called for frameworks to ensure such developments deliver fair community benefits ([WA government's wind farm development policy lagging behind, councils say - ABC News](#)). In the absence of a state-wide policy, the Shire of West Arthur is taking proactive steps through this Policy to uphold environmental, social, and governance (ESG) standards and to secure the social license for renewable energy proponents.

COMMENT:

The CBF Policy provides a strong governance framework for the Shire to ensure that the community benefits equitably from renewable energy investments. It will support strategic goals, foster industry partnership, and build trust with the local community.

Adoption of the Policy positions the Council and the Shire as leaders in WA in community-first renewable energy governance.

CONSULTATION:

Shire of Narrogin
 The Shire of West Arthur's Chief Executive Officer
 Industry research across WA and other jurisdictions
 The Shire's strategic planning documents.

STATUTORY ENVIRONMENT:

Local Government Act 1995;

Local Government (Financial Management) Regulations 1996;

Planning and Development Act 2005 – Governs land use planning and development in Western Australia;

Planning and Development (Local Planning Schemes) Regulations 2015 – Provides for the preparation and adoption of local planning policies.

State Planning Policies (SPPs) – Particularly SPP 3.6 – Infrastructure Contributions.

It is emphasised that this policy is proposed as a Council Policy and not a Local Planning Policy.

POLICY IMPLICATIONS:

Should the policy be adopted, it will apply to all new large-scale renewable energy projects (wind, solar, BESS [Battery Energy Storage System]) and will guide both negotiation and administration of community benefit contributions.

FINANCIAL IMPLICATIONS:

The Policy will result in ongoing revenue from renewable energy proponents. The fund will be managed by the community. There will be no direct costs to the Shire to adopt this policy.

STRATEGIC IMPLICATIONS:

Shire of West Arthur Strategic Community Plan 2021-2031

Theme: Local Economy

Outcome: A growing, diverse business community

Strategy: Investigate opportunities for growth within the local economy

Theme: Leadership and Management

Outcome: Actively engage with community, business and other stakeholders to grow and develop the community

Strategy: Council will advocate on behalf of the community on issues that the community identifies as important

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud

- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Failure to adopt the Policy risks inconsistent or missed opportunities to negotiate benefit-sharing.
Risk Likelihood (based on history and with existing controls)	(4) Likely
Risk Consequence	(4) Major
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(16) High
Principal Risk Theme	Inadequate Engagement Practices
Risk Action Plan (Controls or Treatment Proposed)	Adoption of the policy ensures clear guidelines and meets community expectations.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council:

- 1) Adopt the Community Benefits Fund Policy as presented in Attachment 1;
- 2) Adopt the Advocacy Statement: Renewable Industry Framework and Guidelines for Western Australian Local Governments: Submission to the State Government of Western Australia as presented in Attachment 2;
- 3) Note the intent to implement the Policy for all large-scale renewable energy projects within and neighbouring the Shire of West Arthur;
- 4) Request the Chief Executive Officer to:
 - a. Publish the policy document and communicate it to the renewable proponents in the Shire of West Arthur; and
 - a. Affirm the Council's Renewable Industry Framework & Advocacy Position and new Policy with the State Government and seek meetings with the Premier as Minister for State Development, the new Minister for Energy, Minister for Planning and the Chief Executive Officer of PoweringWA.

Policy Title	Renewable Energy Community Benefit Fund (CBF)
Policy Type	Corporate and Community Services
Responsible Officer	Chief Executive Officer



Purpose

The Shire of West Arthur is dedicated to ensuring that large-scale renewable energy projects such as wind farms, solar farms, and battery energy storage systems (BESS) provide long lasting positive impacts for the local community. The Community Benefit Fund policy provides a structure for renewable energy proponents to share benefits with the local community, aligning with the Shire's strategic values and following Australia's best practices. This policy should be interpreted alongside the Shire's Wind Farms Local Planning Policy No. 5, which outlines Council's stance on siting of the facility, consultation, environmental concerns, and aviation issues related to renewable energy projects.

The Shire has emerged as a target location for renewable energy projects as Western Australia's need for renewable energy skyrockets in order to meet the State government's goal of net zero greenhouse gas emissions by 2050. As renewable energy projects progress, this policy ensures that developers collaborate with the community to create a benefit-sharing initiative that aligns with the Shire's strategic plan and leaves a positive legacy.

Scope

All large-scale renewable energy facilities (greater than 5MW) in the Shire of West Arthur are subject to this policy, including wind farms, solar farms, and battery storage systems (BESS).

During the design, approval, and operational stage of renewable energy projects, it is intended that Shire employees, Council, and developers reference this policy. The policy sets out expectations and conditions for negotiating community benefits and forming Community Benefit Funds. Council will consider this policy when evaluating development applications and any related agreements with proponents.

Definitions

Large-scale projects – The classification of a renewable energy project that exceeds 5 megawatts (MW).

Proponent – The owner, developer or operator of a large-scale renewable energy project in the Shire that uses solar, wind, or batteries. This covers any business or organisation requesting development approval for these kinds of initiatives.

Community Benefit Fund (CBF) – A fund where the proponent commits financial support for the good of the local community. Over the course of the project, contributions are made annually and support initiatives such as infrastructure upgrades, improvement of services, and strategic community projects.

Life of the Project – Unless otherwise specified, the anticipated operational lifespan of renewable energy facilities is estimated to be around 30 years. For as long as the project is in operation, CBF contributions should be provided.

First Nations Fund – A specific portion of the Community Benefit Fund set aside to fund projects that assist the Indigenous populations and the traditional custodians of the district.

Social License – The continuous approval and acceptance of a project by stakeholders and the local community. Gaining a social license requires the proponent to engage with the community, share benefits, and act responsibly to foster goodwill and confidence.

Customer Price Index (CPI) – A quarterly measure of inflation applied to a Community Benefit Fund (CBF) on an annual basis to ensure the fund increases over time and maintains its real value.

Policy Statement

To guarantee that the entire community benefits from these developments, the Shire of West Arthur anticipates that all significant renewable energy projects will contribute to benefit sharing through a Community Benefit Fund (CBF). The policy establishes a uniform method for negotiating, calculating, overseeing, and distributing the fund.

The policy's guiding concepts include:

Early Engagement & Commitment

According to best practice set out in the New South Wales Benefit Sharing Guidelines developed by that State's Department of Planning, developers are required to consult with the Shire at an early stage of their projects (before submitting a development application). This early engagement calls for developers and Councils to collaborate on benefit-sharing strategies, with the aim of providing the community with certainty by determining a mutually agreed financial contribution to the community before development approval. To guarantee enforcement of this agreement, the agreement should be formalised with a legal document, such as a voluntary planning agreement or memorandum of understanding.

Calculating Community Benefit Funds (CBFs)

The capacity of the asset located in the Shire of West Arthur should be used to calculate the Community Benefit Fund at a rate per megawatt (MW) annually (or per MWh for storage). An appropriate benchmark rate for a Community Benefit Fund, according to best practices described in the New South Wales 2023 Benefit Sharing Guidelines, is \$1,050 per MW/year for wind energy, \$850 per MW/year for solar energy, and \$150 per MWh/year for standalone battery projects that are annually indexed to the Consumer Price Index (CPI). This agreed contribution is anticipated to be made annually over the project's operational life (30 years), commencing at the beginning of commercial operations. The Customer Price Index (CPI) guarantees that the fund will increase over time and offer a consistent flow of revenue for the community.

Minimum Levels of Contribution

The above-mentioned expectations—\$1,050 per MW/year for wind energy, \$850 per MW/year for solar energy, and \$150 per MWh/year for standalone battery projects—must be met or surpassed by a proponent's contribution to the Community Benefit Fund (CBF). Higher contributions or other benefit-sharing strategies are welcome from proponents.

Governance of a Community Benefit Fund (CBF)

It is recommended that a community board be established to manage the Community Benefit Fund (CBF) disbursement. Members of the local community, the president and CEO of the Shire, a representative from the windfarm company, and a financial, banking, and legal expert should all be on the board. The board's duties would include providing input on funding priorities and assessing grant applications and project concepts. It is anticipated that proponents would contribute annually to the board-managed fund. To guarantee that decisions are transparent, fair and consistent with the fund's goals, the board should enter into a formal agreement. While community representation guarantees that the needs of the community are met, the proponents' focal points for the distribution of a community benefit fund are taken into consideration with their position on the board. It is advised that reporting procedures be established to guarantee that the wider community are aware of the location of the distribution of funds and project outcomes.

First Nations Fund

The expectation is that an Indigenous Nations sub-fund will be negotiated with the First Nations people. Typically, 5% of the yearly contributions to the Community Benefit Fund goes towards this fund. This fund is to acknowledge the First Nations people's rights and interest over the land. Alternative agreements such as employment, training opportunities, or cultural heritage and environmental protection provisions

may also be formed. This fund should be formed in conjunction with Gnaala Karla Booja (GKB), the fund administrator, and the proponent.

Recommended Uses of Funds

Funding for initiatives and activities that serve the public should be the Community Benefit Fund's primary focus. Alongside this, it must concentrate on projects that further the goals of the Shire's Economic Development Strategy. The CBF seeks to provide funding for projects that offer long-term sustainable benefits that leave a lasting legacy for the community, rather than concentrating on one-off expenditures. To identify priority areas for investment, the Shire has and will continue to engage with the community via a variety of channels. These areas may include but are not restricted to.

- The development of new community services
- Improvements and expansion of local businesses
- Increased and improved housing stock
- Improved road infrastructure
- Alternative industry development (diversification)

Like the community's priority areas, the objectives of the Shire's Economic Development Strategy provide guidance on where renewable energy developers should focus their efforts:

- A vibrant town centre and activated space within our townsites
- Built infrastructure that is well maintained and meets the needs of our community
- A growing and diverse business community
- A thriving visitor economy that leverages our natural and heritage assets
- Great economic resilience through industry diversification
- New industry development and diversified job opportunities
- Sufficient allocation of resources to successfully drive our strategy

Acknowledgement

When contributing to the Community Benefit Fund (CBF), it is anticipated that the fund administrator will formally acknowledge the renewable energy proponent. This could be done through press releases or articles detailing the initiatives made possible by the grant. Acknowledgement of and invitations to activities pertaining to the CBF-funded initiatives may also fall under this category. In exchange, it is anticipated that the local community will share with the wider region the ways in which renewable energy has assisted the town.

This policy is a positive step for a proponent to obtain a social license, and assist with community acceptance whilst providing tangible, long-lasting benefits to the community. This policy may be reviewed as necessary to maintain compliance with best practices (proposed state legislation) and community standards.

Neighbourhood Benefit Schemes

Neighbourhood Benefit Schemes (NBS), or an agreement of similar nature between individual land holders and the proponent are to have no impact on contributions towards a Community Benefit Fund (CBF).

Neighbourhood benefit schemes are not generalised and are on a project-by-project basis. They are designed to compensate neighbouring land holders directly impacted by the project. Various forms of neighbourhood benefits could be considered by a developer. These include:

- Minor capital works and enhancements, and
- Neighbourhood subsidies e.g. investment/co-ownership opportunities

The Community Benefit Fund (CBF) aims to deliver residual benefits to the broader community rather than compensating individual landowners for the impact on their visual amenity.

Therefore:

- Renewable energy proponents are encouraged to use both Neighbourhood Benefit Schemes (NBS) and Community Benefit Funds (CBF) to ensure that these projects have a lasting positive impact on the community
- The Community Benefit Fund should be based on figures specified within this Policy
- The Neighbourhood Benefit Scheme (NBS) will not reduce or offset the agreed Community Benefit Fund that a proponent agrees upon

Sources:

- Shire of West Arthur - Key Principles for Effective Renewable Energy in the Shire of West Arthur Document westarthur.wa.gov.au/documents/875/key-principles-for-effective-renewable-energy-development-in-the-shire-of-west-arthur
- Shire of West Arthur Local Planning Policy No.5 – Wind Farms (2025) [LPP No 5 - Wind Farms - 27 March 2025 - V2.pdf](#)

Appendices:

- Appendix 1 – Advocacy Statement: Renewable Energy Guidelines & Framework for Western Australian Local Governments.

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History	
Delegation	
Relevant Legislation	<i>Local Government Act 1995</i>
Related Documentation	

Advocacy Statement: Renewable Energy Guidelines & Framework for Western Australian Local Governments

Shire of West Arthur
PO Box 112
31 Burrowes Street
Darkan WA 6392
T: (08) 9736 2400
E: shire@westarthur.wa.gov.au



Together with other Western Australian Local Governments, the Shire of West Arthur has formed the Local Government Renewable Energy Leadership Alliance (RELA) to advocate to the state government for the adoption of a comprehensive framework and guidelines for the renewable energy industry. RELA is committed to ensuring that the renewable energy transition is equitable, community-focused, and beneficial for all stakeholders involved.

To accomplish this, RELA proposes that the State Government framework be built around the **Five Key Advocacy Priorities** and the **Three Cornerstones for Collaboration** within this document. The advocacy stance emphasises the importance of developing a trusting connection between the State Government, renewable energy proponents and the community. By working together, we can ensure that the transition to renewable energy meets both the State Government's energy targets and the long-term needs of our community.

The 3 Cornerstones for Collaboration

The renewable energy transition in regional Western Australia must be built on trust and collaboration among three key groups:

1. *Community*: Local communities should have a voice in renewable energy developments impacting their areas. Their values, needs, and aspirations must guide project planning and implementation.
2. *Government*: State and local governments play a crucial role in creating frameworks and policies that ensure fairness, consistency, and long-term benefits for all involved. Policies must empower, not replace, local government capacities.
3. *Industry*: Renewable energy developers must engage transparently with local communities and governments, contributing to projects that respect community needs and environmental integrity.

5 Key Advocacy Priorities

Priority 1. Consistency in Setbacks, Zoning, and Standards

Develop clear guidelines recognised at a state-wide level for renewable energy projects taking into consideration setbacks, zoning and environmental requirements. This will guarantee that the community's, landowners', and proponents' interests are taken into consideration. These guidelines should cover end of life, environmental factors, visual appearance, and the effects on human health. This will guarantee the preservation of farming communities' multigenerational relationships and rural landscape.

Priority 2. Comprehensive Community Engagement Framework

The establishment of a state-mandated framework for community engagement is necessary to guarantee a seamless transition to renewable energy. The state-mandated framework should promote.

CORRESPONDENCE TO BE ADDRESSED TO THE CHIEF EXECUTIVE OFFICER



Advocacy Statement: Renewable Energy Guidelines & Framework for Western Australian Local Governments

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- Open and honest communication between proponents, the local government, residents and nearby neighbours
- The inclusion of indigenous communities and other relevant stakeholders
- Procedures for resolving disputes that consider land-use and cultural sensitivities

Priority 3. Legacy Housing and Infrastructure Solutions

Instead of providing the local community with temporary transient worker accommodations (TWA), promote the development of housing that leaves legacy infrastructure. To help the local community satisfy its demands, the housing solutions must be long-term and sustainable. Renewable energy projects should have a long-term positive impact on local infrastructure, including housing, water, sewerage, and roads. Creating affordable housing that supports long-term regional growth, aligns with the state government housing targets, and lessens the need for short-term housing, will enhance communities.

Priority 4. Community Benefit Funds (CBF)

A uniform framework for Community Benefit Funds that guarantees the local community, not just landowners, will directly benefit from the switch to renewable energy. The CBF model should be based on project capacity, (\$1,050 per MW/year for wind energy, \$850 per MW/year for solar energy, and \$150 per MWh/year for standalone battery projects) which should be linked annually to the Consumer Price Index (CPI), to provide a reliable flow of benefits to the community. A community board should be formed to administer the fund. The fund should focus on supporting initiatives that serve the public, whilst contributing to objectives within the Shire's Economic Development Strategy.

Priority 5. Payment in Lieu of Rates (PiLoR)

Referencing Victoria's model, a statewide PiLoR framework for renewable energy (specifically wind farm) projects, being introduced to secure revenue for the host Local Government. This initiative ensures that.

- The Local Government has sufficient revenue to sustain critical infrastructure and services affected by renewable energy developments
- Ensures transparency and fairness, balancing the financial needs of both the Local Government and the proponent

The State Government has the potential to assist with the renewable energy transition by establishing a high standard for renewable energy development within Western Australia. The framework must consider renewable energy targets, as well as the safeguarding of our regional communities. The 3 Cornerstones for Collaboration and the 5 Key Advocacy Priorities should serve as a foundation for this.

If the community is to transition to renewable energy, we must ensure that it supports existing agricultural practices whilst contributing to the economic development of the community. The transition must ensure that it has a long-term positive impact on the community.

CORRESPONDENCE TO BE ADDRESSED TO THE CHIEF EXECUTIVE OFFICER



12 CORPORATE SERVICES**12.1 FINANCIAL REPORTS - MARCH 2025**

File Reference:	ADM339
Location:	N/A
Applicant:	N/A
Author:	Melinda King, Manager Financial Reporting
Authorising Officer:	Rajinder Sunner, Manager Corporate Services
Date:	16/04/2025
Disclosure of Interest:	Nil
Attachments:	1. Monthly Financial Report March 2025 ↓

SUMMARY:

Council is requested to consider the financial reports for the period ending 31 March 2025.

BACKGROUND:

The financial reports for the period ending 31 March 2025 are attached.

COMMENT:

If you have any questions regarding details in the financial reports, please get in touch with the office before Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

CONSULTATION:

Not required.

STATUTORY ENVIRONMENT:

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 states that a Local Government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the relevant month, and a note containing a summary explaining the composition of the net existing assets.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported income and expenditure will be assessed by management as being consistent with the 2024/25 Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Ensure that the local community is provided with value for money through the prudent expenditure of rates

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Not preparing monthly financial statement which affects Council's ability to oversee the Shire's financial management.
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (2)
Principal Risk Theme	Compliance failure
Risk Action Plan (Controls or Treatment Proposed)	Prepare monthly financial statements for the Council.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Accept the financial reports for the period ending 31 March 2025 as presented.

SHIRE OF WEST ARTHUR
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,118,003	2,118,003	2,114,803	(3,200)	(0.15%)	
Grants, subsidies and contributions	13	530,944	458,800	547,768	88,968	19.39%	▲
Fees and charges		353,890	270,294	307,257	36,963	13.68%	▲
Interest revenue		185,748	67,698	64,529	(3,169)	(4.68%)	
Other revenue		166,640	78,524	98,026	19,502	24.84%	▲
Profit on asset disposals	6	14,339	12,180	113,637	101,457	832.98%	▲
		3,369,564	3,005,499	3,246,020	240,521	8.00%	
Expenditure from operating activities							
Employee costs		(2,222,894)	(1,717,374)	(1,853,970)	(136,596)	(7.95%)	▼
Materials and contracts		(1,509,750)	(1,141,558)	(1,314,260)	(172,702)	(15.13%)	▼
Utility charges		(153,690)	(92,768)	(76,286)	16,482	17.77%	▲
Depreciation		(3,077,887)	(474,242)	(509,252)	(35,010)	(7.38%)	▼
Finance costs		(25,446)	(22,085)	(22,085)	0	0.00%	
Insurance		(134,430)	(134,430)	(133,040)	1,390	1.03%	
Other expenditure		(66,300)	(30,978)	(36,436)	(5,458)	(17.62%)	▼
Loss on asset disposals	6	(16,137)	0	0	0	0.00%	
		(7,206,534)	(3,613,435)	(3,945,329)	(331,894)	(9.18%)	
Non-cash amounts excluded from operating activities	Note 2(b)	3,079,685	462,062	395,615	(66,447)	(14.38%)	▼
Amount attributable to operating activities		(757,285)	(145,874)	(303,694)	(157,820)	(108.19%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	1,750,780	658,734	653,581	(5,153)	(0.78%)	
Proceeds from disposal of assets	6	195,000	134,000	113,637	(20,363)	(15.20%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		31,016	23,166	23,166	0	0.00%	
		1,976,796	815,900	790,384	(25,516)	(3.13%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,684,634)	(733,416)	(692,742)	40,674	5.55%	▲
Payments for construction of infrastructure	5	(1,813,571)	(936,454)	(927,023)	9,431	1.01%	
		(3,498,205)	(1,669,870)	(1,619,765)	50,105	3.00%	
Amount attributable to investing activities		(1,521,409)	(853,970)	(829,381)	24,589	2.88%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,469,241	850,472	850,472	0	0.00%	
		1,469,241	850,472	850,472	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(137,156)	(112,316)	(112,316)	0	0.00%	
Transfer to reserves	4	(479,506)	(23,750)	(23,649)	101	0.43%	
		(616,662)	(136,066)	(135,965)	101	0.07%	
Amount attributable to financing activities		852,579	714,406	714,507	101	0.01%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,426,115	1,426,115	1,412,323	(13,792)	(0.97%)	▼
Amount attributable to operating activities		(757,285)	(145,874)	(303,694)	(157,820)	(108.19%)	▼
Amount attributable to investing activities		(1,521,409)	(853,970)	(829,381)	24,589	2.88%	▲
Amount attributable to financing activities		852,579	714,406	714,507	101	0.01%	
Surplus or deficit after imposition of general rates		(0)	1,140,677	993,755	(146,922)	(12.88%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2025**

	Supplementary Information	30 June 2025 \$	31 March 2025 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,451,619	2,983,301
Trade and other receivables		314,921	284,564
Other financial assets		31,016	7,850
Inventories	8	91,855	91,855
TOTAL CURRENT ASSETS		4,889,411	3,367,570
NON-CURRENT ASSETS			
Other financial assets		310,730	310,730
Property, plant and equipment		19,787,583	19,971,073
Infrastructure		113,491,708	114,418,731
TOTAL NON-CURRENT ASSETS		133,590,021	134,700,534
TOTAL ASSETS		138,479,432	138,068,104
CURRENT LIABILITIES			
Trade and other payables	9	402,794	232,000
Other liabilities	12	208,199	126,001
Borrowings	11	137,156	24,840
Employee related provisions	12	365,491	365,199
TOTAL CURRENT LIABILITIES		1,113,640	748,040
NON-CURRENT LIABILITIES			
Borrowings	11	574,337	574,337
Employee related provisions		45,695	45,695
TOTAL NON-CURRENT LIABILITIES		620,032	620,032
TOTAL LIABILITIES		1,733,672	1,368,072
NET ASSETS		136,745,760	136,700,032
EQUITY			
Retained surplus		8,317,250	9,098,345
Reserve accounts	4	2,828,645	2,001,822
Revaluation surplus		125,599,865	125,599,865
TOTAL EQUITY		136,745,760	136,700,032

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2025

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 March 2025

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 March 2025
(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	\$	\$	\$
Current assets				
Cash and cash equivalents	3	4,375,428	4,451,619	2,983,301
Trade and other receivables		214,081	314,921	284,564
Other financial assets		31,016	31,016	7,850
Inventories	8	21,855	91,855	91,855
Other assets	8	91,157	0	0
		<u>4,733,537</u>	<u>4,889,411</u>	<u>3,367,570</u>
Less: current liabilities				
Trade and other payables	9	(303,130)	(402,794)	(232,000)
Other liabilities	12	(208,199)	(208,199)	(126,001)
Borrowings	11	(137,156)	(137,156)	(24,840)
Employee related provisions	12	(309,447)	(365,491)	(365,199)
		<u>(957,932)</u>	<u>(1,113,640)</u>	<u>(748,040)</u>
Net current assets		3,775,605	3,775,771	2,619,530
Less: Total adjustments to net current assets	Note 2(c)	(2,349,490)	(2,363,448)	(1,625,775)
Closing funding surplus / (deficit)		1,426,115	1,412,323	993,755

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(14,339)	(12,180)	(113,637)
Add: Loss on asset disposals	6	16,137	0	0
Add: Depreciation		3,077,887	474,242	509,252
Total non-cash amounts excluded from operating activities		3,079,685	462,062	395,615

(c) Current assets and liabilities excluded from budgeted deficiency

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.

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 March 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,828,645)	(2,828,645)	(2,001,822)
Less: Financial assets at amortised cost - self supporting loans	8	(31,016)	(31,016)	(7,850)
- Current financial assets at amortised cost - self supporting loans				0
- Land held for resale		0	(70,000)	(70,000)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	137,156	137,156	24,840
- Employee Benefit Provision		373,015	429,057	429,057
Total adjustments to net current assets	Note 2(a)	(2,349,490)	(2,363,448)	(1,625,775)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	88,968	19.39%	▲
Aware disaster recovery grant received			
Bushfire mitigation grant received \$64,800			
Australia Day funding received. \$10,000			
Fees and charges	36,963	13.68%	▲
Private works fees above budget \$12,440			
Caravan park income greater than budget. \$21,414			
Other revenue	19,502	24.84%	▲
Reimbursement of contracted staff received - timing \$3,425		Timing	
Legal cost reimbursement below budget - \$35,632 (offset by lower expense)		Timing	
Staff expenses reimbursed \$16,921. Externally funded leave.		Timing	
Water supply contribution greater than budget \$2,527		Permanent	
Insurance claim received		Permanent	
Station Shop FRRR income greater than budget \$20,908		Permanent	
Profit on asset disposals	101,457	832.98%	▲
Proceeds on sale of assets to be processed.			
Expenditure from operating activities			
Employee costs	(136,596)	(7.95%)	▼
Wages funded by grant funding were budgeted as materials and externally funded wages \$63,306. Admin wages are greater than budget year to date.			
LSL payments are greater than budget.			
Materials and contracts	(172,702)	(15.13%)	▼
Compliance/legal costs greater than budget year to date \$25,967		Permanent	
Public relations greater due to Australia Day grant funding.		Permanent	
Fire brigades - ESL \$49,440 greater than budget. (\$11,000 greater funding received 2324 overspend)		Permanent	
Aware costs - greater than budget. Grant funded \$13,080		Permanent	
Bushfire mitigation \$70,256 greater than budget - grant funded		Permanent	
Landcare officer expenditure below budget		Permanent	
Sports club - Moodiarrup Complex repairs to be funded from Reserve		Permanent	
Tree pruning below budget \$15,611 - timing setup of budget		Timing	
Depot maintenance below budget \$16,271 - timing		Timing	
Caravan park greater than budget \$12,600		Timing	
Admin exp greater due to telephone exp \$13,374		Permanent	
Computer maintenance greater due to change in IT agreement. Budgeted reserve transfer to fund.		Permanent	
Plant maintenance above budget \$22,395.		Permanent	
FRRR grant less than budget as paid as wages		Permanent	
There are several non reportable variances which partly offset the above variances.			
Utility charges	16,482	17.77%	▲
Below budget - telephone costs reported as materials.		Permanent	
Depreciation	(35,010)	(7.38%)	▼
Depreciation is greater than budget year to date.		Permanent	
Other expenditure	(5,458)	(17.62%)	▼
Minor variances			
Non-cash amounts excluded from operating activities	(66,447)	(14.38%)	▼
Due to depreciation variance.		Permanent	
Inflows from investing activities			

Proceeds from disposal of assets Proceeds from sale of vehicles were below budget. Offset by lower vehicle cost.	(20,363)	(15.20%) ▼
Outflows from investing activities		
Payments for property, plant and equipment Vehicle purchases below budget. Offset by lower trade.	40,674	5.55% ▲
Payments for construction of infrastructure Footpath - reallocation of LRCl grant to fund additional project expenditure	0	0.00%
Surplus or deficit at the start of the financial year Variance is due to creditors post budget completion.	(13,792)	(0.97%) ▼
Surplus or deficit after imposition of general rates Due to variances described above	(146,922)	(12.88%) ▼

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.43 M	\$1.43 M	\$1.41 M	(\$0.01 M)
Closing	(\$0.00 M)	\$1.14 M	\$0.99 M	(\$0.15 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$2.98 M	% of total		\$0.23 M	% Outstanding		\$0.05 M	% Collected
Unrestricted Cash	\$0.98 M	32.9%	Trade Payables	\$0.07 M		Rates Receivable	\$0.24 M	87.3%
Restricted Cash	\$2.00 M	67.1%	0 to 30 Days		59.8%	Trade Receivable	\$0.05 M	% Outstanding
			Over 30 Days		40.2%	Over 30 Days		32.9%
			Over 90 Days		40.2%	Over 90 Days		24.2%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.76 M)	(\$0.15 M)	(\$0.30 M)	(\$0.16 M)
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$2.11 M	% Variance	YTD Actual	\$0.55 M	% Variance	YTD Actual	\$0.31 M	% Variance
YTD Budget	\$2.12 M	(0.2%)	YTD Budget	\$0.46 M	19.4%	YTD Budget	\$0.27 M	13.7%
Refer to 10 - Rate Revenue			Refer to 13 - Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.52 M)	(\$0.85 M)	(\$0.83 M)	\$0.02 M
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.11 M	%	YTD Actual	\$0.93 M	% Spent	YTD Actual	\$0.65 M	% Received
Adopted Budget	\$0.20 M	58.3%	Adopted Budget	\$1.81 M	51.1%	Adopted Budget	\$1.75 M	37.3%
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$0.71 M	\$0.71 M	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings			Reserves		
Principal repayments	(\$0.11 M)		Reserves balance	\$2.00 M	
Interest expense	(\$0.02 M)		Interest earned	\$0.02 M	
Principal due	\$0.60 M				
Refer to 11 - Borrowings			Refer to 4 - Cash Reserves		

This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal cash at bank	Cash and cash equivalents	184,584	0	184,584	0	NAB	0.01%	N/A
Municipal cash at bank - CM	Cash and cash equivalents	96,795	0	96,795	0	NAB	2.55%	N/A
Municipal cash at bank - at call	Cash and cash equivalents	700,000	0	700,000	0	WA Treasury	4.05%	N/A
Reserve - CM	Cash and cash equivalents	0	1,822	1,822	0	NAB	2.55%	N/A
Reserve	Cash and cash equivalents	0	2,000,000	2,000,000	0	NAB	5.30%	26/6/2025
Cash on hand	Cash and cash equivalents	100	0	100	0	CASH	0.00%	N/A
Total		981,479	2,001,822	2,983,301	0			
Comprising								
Cash and cash equivalents		981,479	2,001,822	2,983,301	0			
		981,479	2,001,822	2,983,301	0			

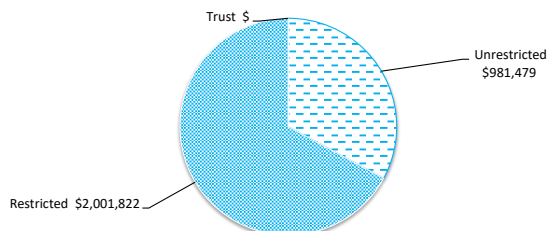
KEY INFORMATION

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 net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave Reserve	131,460	5,686	0	0	137,147	131,460	1,099	0	0	132,559
Plant Reserve	1,037,504	44,878	300,000	(1,007,116)	375,266	1,037,504	8,675	0	(739,472)	306,707
Building Reserve	176,231	7,623	0	(179,106)	4,748	176,231	1,473	0	(76,000)	101,704
Town Development Reserve	1,658	72	0	0	1,730	1,658	14	0	0	1,672
Recreation Reserve	177,182	7,664	0	(143,019)	41,827	177,182	1,482	0	0	178,664
Heritage Reserve	7,047	305	150	0	7,502	7,047	59	0	0	7,106
Community Housing Reserve	200,920	8,691	1,000	(50,000)	160,611	200,920	1,680	0	(35,000)	167,600
Waste Management Reserve	122,945	5,318	0	0	128,263	122,945	1,027	0	0	123,972
Darkan Swimming Pool Reserve	63,662	2,754	5,000	(30,000)	41,415	63,662	532	0	0	64,194
Information Technology Reserve	35,654	1,542	0	0	37,196	35,654	298	0	0	35,952
Darkan Sport and Community Centre Reserve	240,632	10,409	40,000	0	291,041	240,632	2,012	0	0	242,644
Arthur River Country Club Reserve	55,871	2,417	6,000	0	64,288	55,871	467	0	0	56,338
Museum Reserve	134,654	5,825	0	(5,000)	135,479	134,654	1,126	0	0	135,780
Moodiarrup Sports Club Reserve	28,281	1,223	5,000	0	34,504	28,281	236	0	0	28,517
Landcare Reserve	25,543	1,105	0	(5,000)	21,647	25,543	213	0	0	25,756
Corporate Planning and Valuation Reserve	4,829	209	0	0	5,038	4,829	41	0	0	4,870
Kids Central Reserve	7,866	340	0	0	8,206	7,866	66	0	0	7,932
The Shed Reserve	14,130	611	0	0	14,741	14,130	118	0	0	14,248
Recreation Trails Reserve	2,713	117	0	0	2,830	2,712	23	0	0	2,735
Community Gym Reserve	11,336	490	0	0	11,827	11,336	95	0	0	11,431
Economic Development Reserve	94,451	4,086	0	(50,000)	48,536	94,451	789	0	0	95,240
Road Reserve	254,077	10,990	0	0	265,068	254,077	2,124	0	0	256,201
	-	0	0	0	0	0	0	0	0	0
	2,828,645	122,356	357,150	(1,469,241)	1,838,910	2,828,645	23,649	0	(850,472)	2,001,822

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Capital acquisitions	\$	\$	\$	\$
Land - freehold land	203,765	27,300	26,946	(354)
Buildings - non-specialised	241,106	85,000	88,882	3,882
Furniture and equipment	78,647	0	0	0
Plant and equipment	1,161,116	621,116	576,914	(44,202)
Acquisition of property, plant and equipment	1,684,634	733,416	692,742	(40,674)
Infrastructure - roads	1,577,057	777,428	768,551	(8,877)
Infrastructure - Other	236,514	159,026	158,472	(554)
Acquisition of infrastructure	1,813,571	936,454	927,023	(90,779)
Total capital acquisitions	3,498,205	1,669,870	1,619,765	(131,453)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,750,780	658,734	653,581	(5,153)
Other (disposals & C/Fwd)	195,000	134,000	113,637	(20,363)
Reserve accounts				
Plant Reserve	1,007,116	730,000	739,472	9,472
Building Reserve	179,106	70,000	76,000	6,000
Recreation Reserve	143,019	0	0	0
Community Housing Reserve	50,000	30,000	35,000	5,000
Darkan Swimming Pool Reserve	30,000	0	0	0
Museum Reserve	5,000	0	0	0
Landcare Reserve	5,000	0	0	0
Economic Development Reserve	50,000	0	0	0
Contribution - operations	83,184	47,136	2,075	(45,061)
Capital funding total	3,498,205	1,669,870	1,619,765	(50,105)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

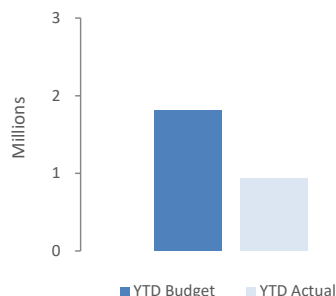
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



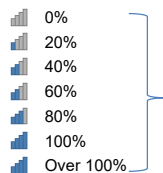
SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

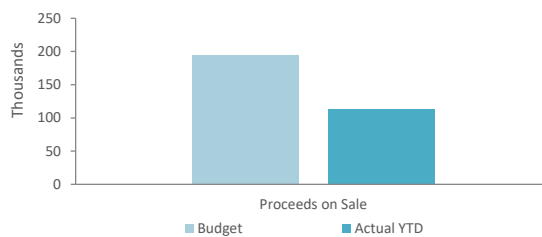
		Adopted		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Furniture				0
CCTV System - Darkan		(78,647)	0	0
		0	0	0
Land & Buildings				
10 Gibbs Street renovations		(50,000)	(10,000)	(9,895)
Staff house - King Street completion		(191,106)	(75,000)	(72,436)
Housing project head works		(176,765)	(27,000)	(26,667)
Industrial Land Growden Place headworks, elec, survey		(27,000)	(300)	(279)
Swimming Pool Upgrade (move to operating)		0	0	(6,551)
				6551
Infrastructure				
Water Supply Program		(50,000)	(15,000)	(12,752)
New Playground equipment for Kids		(106,460)	(106,460)	(112,631)
Shade over little kids playground and landscaping		(16,288)	0	0
Upgrade water infrastructure at town dam.		(28,000)	(1,800)	(1,819)
Heritage Trail - Darkan Townsite		(35,766)	(35,766)	(31,270)
				-4496
				0
Plant & Equipment				
Excavator and attachment 22 ton		(380,000)	(270,000)	(268,300)
3T Tipper for Parks		(90,000)	0	0
6 Wheeler 3 way Tip		(300,000)	0	0
3T Flatbed for Mechanic		(90,000)	(90,000)	(83,850)
2021 Ford Everest White Auto - Sport		(68,000)	(68,000)	(57,775)
2022 Ford Everest White Auto - Trend		(68,000)	(68,000)	(60,440)
2023 Mitsubishi Triton		(58,200)	(58,200)	(48,216)
2021 Kubota Petrol Mower		(30,000)	0	0
8000L Spray Tank		(10,000)	0	0
Depot Workshop Compressor		(12,916)	(12,916)	(10,972)
Fuel Trailer		(20,000)	(20,000)	(17,870)
Fast Fill Trailer fro VBFB		(9,000)	(9,000)	(9,000)
Traffic Light Portable Trailer		(25,000)	(25,000)	(20,491)
				-4509
Roads				
Bowelling Duranillin Road		(366,940)	(65,000)	(63,871)
Boyup Brook Road (Arthur River-Dinninup Road)		(361,160)	(275,000)	(275,722)
Darkan Williams Road		(117,924)	(39,000)	(39,114)
Bowelling McAlinden Road		(129,474)	(103,000)	(100,560)
Cordering North Road		(390,573)	(162,000)	(161,809)
Boyup Brook White line (Arthur River-Dinninup Road)		(35,488)	(4,000)	(4,330)
Bridge works Bunce King		(25,000)	0	(176)
Asphalt overlay - Coalfields Road		(70,000)	0	0
Main Road truck/car park design		(10,000)	(7,000)	(5,598)
Footpaths Railway Reserve - amended budget LRCI funded		(54,700)	(89,047)	(92,011)
Footpaths - connect Burrowes and Coalfields Road		(15,800)	(33,381)	(25,360)
		(3,498,207)	(1,669,870)	(1,619,765)
				(50,105)

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land - freehold land								
	Industrial land Growden Place	64,059	50,000	0	(14,059)	0	0	0	0
	Plant and equipment								
	CEO vehicle	44,300	48,000	3,700	0	0	40,909	40,909	0
	MCS vehicle	39,520	48,000	8,480	0	0	40,909	40,909	0
	Works Manager Vehicle	37,656	38,000	344	0	0	31,819	31,819	0
	Mower	7,078	5,000	0	(2,078)	0	0	0	0
	Hino Truck	4,185	6,000	1,815	0	0	0	0	0
		196,798	195,000	14,339	(16,137)	0	113,637	113,637	0



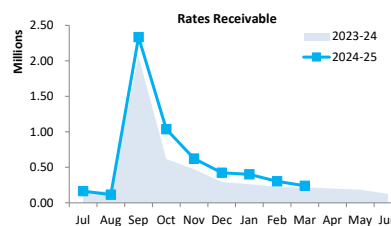
SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2024	31 Mar 2025
Opening arrears previous years	\$ 171,494	\$ 280,916
Levied this year	1,997,367	2,114,803
Less - collections to date	(1,887,945)	(2,092,112)
Gross rates collectable	280,916	303,607
Allowance for impairment of rates receivable	(147,211)	(64,327)
Net rates collectable	133,705	239,280
% Collected	87.0%	87.3%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	30,384	1,671	2,255	10,974	45,284
Percentage	0.0%	67.1%	3.7%	5.0%	24.2%	
Balance per trial balance						
Trade receivables						45,284
Total receivables general outstanding						45,284

Amounts shown above include GST (where applicable)

KEY INFORMATION

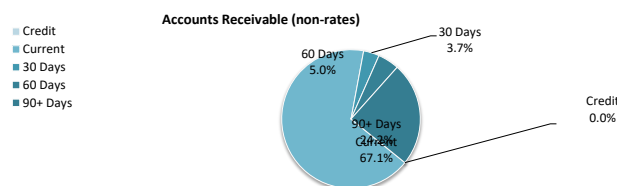
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 March 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	31,016		(23,166)	7,850
Inventory				
Fuel and materials	21,855	0	0	21,855
Land held for resale	70,000			70,000
Total other current assets	122,871	0	(23,166)	99,705
Amounts shown above include GST (where applicable)				

KEY INFORMATION

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.

Inventory

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

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

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

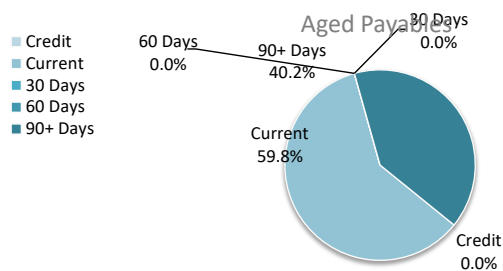
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	138,779	0	0	93,221	232,000
Percentage	0.0%	59.8%	0.0%	0.0%	40.2%	
Balance per trial balance						
Sundry creditors						68,984
Accrued salaries and wages						63,568
ATO liabilities						(36,371)
Other payables						93,221
Payroll deductions						34,096
Collections						8,502
Total payables general outstanding						232,000

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV Townsite	0.088276	85	744,156	65,691	0	65,691	65,691	0	65,691
GRV Commercial	0.088276	12	232,024	20,482	0	20,482	20,482	0	20,482
GRV Industrial	0.088276	7	112,580	9,938	0	9,938	9,938	0	9,938
GRV Other Townsite	0.088276	15	95,888	8,465	0	8,465	8,465	0	8,465
Unimproved value									
UV Rural	0.003254	366	585,769,000	1,906,092	0	1,906,092	1,906,092	0	1,906,092
Sub-Total		485	586,953,648	2,010,668	0	2,010,668	2,010,668	0	2,010,668
Minimum payment									
Gross rental value									
GRV Townsite	632	47	179,944	29,704	0	29,704	29,704	0	29,704
GRV Commercial	632	9	22,440	5,688	0	5,688	5,688	0	5,688
GRV Industrial	632	3	9,690	1,896	0	1,896	1,896	0	1,896
GRV Other Townsite	442	19	20,820	8,398	0	8,398	8,398	0	8,398
UV Rural	632	91	10,009,714	57,512	0	57,512	57,512	(3,229)	54,283
Sub-total		169	10,242,608	103,198	0	103,198	103,198	(3,229)	99,969
Amount from general rates						2,113,866			2,110,637
Ex-gratia rates						4,137			4,166
Total general rates						2,118,003			2,114,803

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GROH Housing	70	42,521	0	0	(42,521)	(42,521)	0	0	(1,670)	(1,402)
Industrial Land	72	17,107	0	0	(8,450)	(11,312)	8,657	5,795	(406)	(421)
ERP	75	143,575	0	0	(19,681)	(27,518)	123,894	116,057	(4,788)	(5,940)
Loader	74	228,923	0	0	(18,498)	(24,789)	210,425	204,134	(7,483)	(8,791)
		432,126	0	0	(89,150)	(106,140)	342,976	325,986	(14,347)	(16,554)
Self supporting loans										
WA Cottage Homes		279,367	0	0	(23,166)	(31,016)	256,201	248,351	(7,737)	(8,892)
		279,367	0	0	(23,166)	(31,016)	256,201	248,351	(7,737)	(8,892)
Total		711,493	0	0	(112,316)	(137,156)	599,177	574,337	(22,084)	(25,446)
Current borrowings		137,156					24,840			
Non-current borrowings		574,337					574,337			
		711,493					599,177			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025**

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		52,939		107,945	(145,766)	15,118
Capital grant/contributions liabilities		155,260	0	601,354	(645,731)	110,883
Total other liabilities		208,199	0	709,299	(791,497)	126,001
Employee Related Provisions						
Provision for annual leave		146,388	0	0	0	146,388
Provision for long service leave		219,103	0	367	0	219,470
Other leave provisions [describe]		0	0	0	(659)	(659)
Total Provisions		365,491	0	367	(659)	365,199
Total other current liabilities		573,690	0	709,666	(792,156)	491,200

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2025	Current Liability 31 Mar 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Grants Commission - General (WALGGC)	0	0	0	0	0	126,845	95,133	126,845	0	126,845	95,134
Grants Commission - Roads (WALGGC)	0	0	0	0	0	64,673	48,504	64,673	0	64,673	48,504
Governance											
National Australia Day Grant	0	10,000	(10,000)	0	0	0	0	0	10,000	10,000	10,000
DFES Grant - Operating	0	0	0	0	0	56,600	46,450	56,600	0	56,600	46,450
Mitigation funding	0	64,800	(64,800)	0	0	0	0	0	129,600	129,600	64,800
AWARE Disaster Recovery Funding	0	15,050	(13,800)	1,250	1,250	0	0	0	15,050	15,050	13,800
Education & Welfare											
Council on the Ageing	0	0	0	0	0	0	0	0	0	0	0
Health											
Disability Grant	0	0	0	0	0	0	0	0	0	0	0
Community Amenities											
Protection of the Environment	8,121	0	(8,121)	0	0	15,443	15,443	15,443	0	15,443	15,394
Direct Road Grant	0	0	0	0	0	204,270	204,270	204,270	0	204,270	204,270
FRRR Grant Income	44,818	18,095	(49,045)	13,868	13,868	62,913	49,000	62,913	0	62,913	49,045
	52,939	107,945	(145,766)	15,118	15,118	530,744	458,800	530,744	154,650	685,394	547,397
Contributions											
Contributions Minor	0	0	0	0	0	200	0	200	0	200	371
	0	0	0	0	0	200	0	200	0	200	371
TOTALS	52,939	107,945	(145,766)	15,118	15,118	530,944	458,800	530,944	154,650	685,594	547,768

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2024		(As revenue)	31 Mar 2025	31 Mar 2025	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Law, Order, Public Safety				0						0	
FPC Grant	9,000	0	(9,000)	0	0	9,000	9,000	9,000	0	9,000	9,000
LRCIP Phase 4 - CCTV	0	0	0	0	0	78,647	0	78,647	0	78,647	0
Recreation & Culture											
LRCIP Phase 4 Playground	106,460	3,360	(109,820)	0	0	106,460	106,460	106,460	3,360	109,820	106,460
LRCI shade over playground	0	0	0	0	0	16,288	0	16,288	(16,288)	0	0
Heritage Grant - Darkan townsite	7,649	0	(7,649)	0	0	19,123	19,123	19,123	0	19,123	18,859
Pool Kiosk	0	0	0	0	0	0	0	0	30,000	30,000	0
Transport				0						0	
Roads to Recovery	0	221,636	(221,636)	0	0	580,535	222,000	580,535		580,535	221,636
Regional Road Group	0	288,308	(226,361)	61,947	61,947	485,400	230,000	485,400		485,400	226,361
WSFN	0	88,050	(39,114)	48,936	48,936	110,062	40,000	110,062		110,062	39,114
Footpaths LRCI	32,151		(32,151)	0	0	70,500	32,151	70,500	51,928	122,428	32,151
Ashphalt overlay						70,000	0	70,000	(70,000)	0	
Economic Services				0						0	
Water infrastructure LRCI	0	0	0	0	0	28,000	0	28,000	1,000	29,000	0
Housing Support Program Stream 1	0	0	0	0	0	176,765	0	176,765		176,765	0
	155,260	601,354	(645,731)	110,883.00	110,883.00	1,750,780	658,734	1,750,780	0	1,750,780	653,581

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						(0)
LRCI reallocation from Asphalt overlay	CO-2024-133	Capital expenses		70,000	0	70,000
LRCI reallocation to Kiosk	CO-2024-133	Capital expenses		0	(30,000)	40,000
Railway Reserve footpaths - OC009 railway reserve	CO-2024-133	Capital expenses		14,712	0	54,712
Railway Reserve footpaths - OC010 connect Burrowes Street to Coalfields Road	CO-2024-133	Capital expenses		0	(66,640)	(11,928)
Playground	CO-2024-133	Capital expenses		0	(3,360)	(15,288)
Town dam infrastructure	CO-2024-133	Capital expenses		0	(1,000)	(16,288)
Playground Shade reallocated	CO-2024-133	Capital expenses		16,288	0	(0)
Increase expenditure due to revised IT agreement	CO-2024-138	Operating expenses		0	(15,000)	(15,000)
Transfer from IT Reserve to fund change in IT agreement	CO-2024-138	Capital revenue		15,000	0	(0)
Darkan and District Sports Club - Lighting upgrade - pending grant outcome (August 24)	CO-2024-083	Capital expenses				(0)
Additional water tank to be supplied - to be reimbursed	CO-2024-110	Operating expenses		2,610	(2,610)	(0)
Movement to Waste Management Admin from refuse site maintenance	CO-2024-117	Operating expenses		6,500	(6,500)	(0)
Australia Day funding - successful grant application	CO-2024-118	Operating expenses		10,000	(10,000)	(0)
AWARE funding - successful grant application	CO-2024-119	Operating expenses		15,050	(15,050)	(0)
Moodiarup Sports Club - painting of building - transfer from Reserve	CO-2024-122	Operating expenses		8,582	(8,582)	(0)
Bushfire mitigation funding - successful grant application	CO-2024-123	Operating revenue		129,600	(129,600)	(0)
Purchase costs relating to Station Masters House	CO-2025-012	Capital expenses			(12,000)	(12,000)
Fund Station Masters House purchase expenditure from Economic Development Reserve	CO-2025-012	Capital revenue		12,000		(0)
Reduction in Dep of Education contribution to pool	CO-2025-018	Operating revenue			(20,000)	(20,000)
Increase in fees and charges caravan park, sale of water, private works	CO-2025-018	Operating revenue		45,540		25,540
Reimbursements of staff leave, insurance claim, Station Shop project income	CO-2025-018	Operating revenue		49,006		74,546
Wages greater due to externally funded wages, relief staff and leave payments	CO-2025-018	Operating expenses			(160,080)	(85,534)
Materials for ESL, plant repairs, admin materials, FRRR expenditure, CESM and town plan	CO-2025-018	Operating expenses			(59,926)	(145,460)
Utility reduced cost	CO-2025-018	Operating expenses		13,000		(132,460)
Proceeds on sale of assets	CO-2025-018	Capital revenue			(20,363)	(152,823)
Land and building capital expenditure	CO-2025-018	Capital expenses		80,000		(72,823)
Plant purchases below budget	CO-2025-018	Capital expenses		105,000		32,177
Materials component of infrastructure below budget	CO-2025-018	Capital expenses		10,000		42,177
Additional depreciation post valuation non cash	CO-2025-018	Operating expenses		488,051	(488,051)	42,177
Profit on sale of assets - non cash	CO-2025-018	Operating revenue		14,000	(14,000)	42,177
Decrease transfer from the Plant Reserve	CO-2025-018	Capital revenue			(84,637)	(42,460)
Decrease transfer from the Building Reserve	CO-2025-018	Capital revenue			(30,000)	(72,460)
Increased transfer from the Leave Reserve	CO-2025-018	Operating revenue		86,252		13,792
Decrease in opening balance post budget adoption	CO-2025-018	Opening surplus(deficit)			(13,792)	(0)
				1,191,191	(1,191,191)	0

12.2 ACCOUNTS FOR PAYMENT LISTING - MARCH 2025

File Reference:	ADM338
Location:	N/A
Applicant:	N/A
Author:	Kylie Whitaker, Finance Officer
Authorising Officer:	Rajinder Sunner, Manager Corporate Services
Date:	20/03/2025
Disclosure of Interest:	Nil
Attachments:	1. Accounts for Payment Listing - March 2025 ↓ 2. Corporate Card Summary - 26 February to 25 March 2025 ↓

SUMMARY:

Council is requested to endorse payments of accounts for March 2025 as listed and note the attached credit card transactions.

BACKGROUND:

The schedule of accounts for payment is included as attachments for Council information.

COMMENT:

If you have any questions regarding payments in the listing, don't hesitate to contact the office before the Council meeting.

CONSULTATION:

No consultation is required.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.

- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;
and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS:

Policy F29 – Purchasing Policy

Policy F2 – Corporate Transaction Cards Policy

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported expenditure is assessed by management as being consistent with the adopted Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management

- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

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

Description of Key Risk	Unauthorised (or incorrectly authorised) payments being made
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (4)
Principal Risk Theme	Misconduct
Risk Action Plan (Controls or Treatment Proposed)	Payments listing provided to Council each month

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council;

1. in accordance with section 13 of the Financial Management Regulations of the Local Government Act 1995 and in accordance with delegation, note March 2025 Municipal Fund vouchers 07032025.1-07032025.44, 14032025.1, 20032025.1-20032025.37, Licensing, Salaries and Wages, EFT Transfers and Direct Debits totalling \$560,678.73 listed (attached) as approved for payment.
2. note the attached Corporate Credit Card facility transaction summary from 26 February 2025 to 25 March 2025.

**Shire of West Arthur
Creditor Payments
March 2025**

Date	Reference	Creditor Name	Amount
10/03/2025	Bpay	Southern Phone	95.00
		February Bill - 10 King Street - NBN Service	
24/03/2025	Bpay	Australian Taxation Office	19896.00
		February BAS	
3/03/2025	Directdebit	Motorpass	38.85
		Management Fees & Express delivery on new fuel cards	
		for Arthur River & Darkan Fire Brigades	
7/03/2025	Directdebit	Water Corporation	887.58
		Usage & Supply at Horwood St St&pipe	
10/03/2025	Directdebit	Tyro	47.88
		Station Stop Tyro Fees - Feb 25	
14/03/2025	Directdebit	Aware Super Clearing House	12094.11
		Fortnightly Superannuation Payments	
17/03/2025	Directdebit	Rentfind Technologies Pty Ltd	22.00
		Housing Software Subscription Monthly	
21/03/2025	Directdebit	Telstra	180.03
		Administration phone lines & data	
24/03/2025	Directdebit	Synergy	2292.92
		Supply Charge & Consumption - various shire properties	
24/03/2025	Directdebit	Synergy	1517.03
		Streetlights 25/1-24/2/25	
25/03/2025	Directdebit	Telstra	2517.67
		CRC & Administration phone lines, mobiles & data	
27/03/2025	Directdebit	NAB Credit Card	1157.32
		See attached Statement	
27/03/2025	Directdebit	Synergy	2056.89
		Supply Charge & Consumption - various shire properties	
28/03/2025	Directdebit	Aware Super Clearing House	12104.32
		Fortnightly Superannuation Payments	
28/03/2025	Directdebit	Synergy	850.25
		CRC Supply Charge & Consumption	
31/03/2025	Directdebit	Motorpass	13.54
		Management Fees for Fire Brigade Fuel Cards for	
		Arthur River & Darkan	
31/03/2025	Directdebit	WA Treasury Corporation	43937.54
		Capital & interest on shire loans	
31/03/2025	Directdebit	National Australia Bank	48.23
		NAB Connect Fee Access & Usage	
31/03/2025	Directdebit	National Australia Bank	201.06
		Merch Fee 009185958 Shire of West Arthur 003206	
31/03/2025	Directdebit	National Australia Bank	31.00
		End of month fees	
31/03/2025	Directdebit	National Australia Bank	10.00
		End of month fees	
7/03/2025	EFT	Sheila Scholz	100.00
		Caravan Park Refund - original payment bounced back	

**Shire of West Arthur
Creditor Payments
March 2025**

Date	Reference	Creditor Name	Amount
13/03/2025	EFT	Payroll	67026.94
		Payroll PMT 000283357960 042973	
20/03/2025	EFT	Beach Street Design	75.00
		The Station Stop Sales	
27/03/2025	EFT	Payroll	65472.43
		Payroll PMT 000284463120 042973	
7/03/2025	07032025.1	Air Liquide	57.28
		Cylinder Large Fee	
7/03/2025	07032025.2	All Tech Plumbing	693.00
		Plumbing - Arthur River toilets	
7/03/2025	07032025.3	AMPAC Debt Recovery (WA)	154.00
		Rate Recovery Costs A727/986	
7/03/2025	07032025.4	Australia Post	342.30
		Various postage services	
7/03/2025	07032025.5	Bell Sharon	520.17
		Reimbursement for seniors meals groceries	
7/03/2025	07032025.6	Bookeasy Australia Pty Ltd	220.00
		Booking System Caravan Park Monthly Subscription	
7/03/2025	07032025.7	Bunbury Surf School	2000.00
		Australia Day event	
7/03/2025	07032025.8	Bunnings Warehouse	1625.81
		Fire Extinguishers, Exp&ing curtain rod, cistern stop & seat, digital entry locks	
7/03/2025	07032025.9	City of Kalamunda	1324.76
		Building Services Report & Administration May 24 - Jan 25	
7/03/2025	07032025.10	Coalfields Wearparts	5489.00
		Parts & Repairs 2014 Cat 12M Grader	
7/03/2025	07032025.11	Coates Hire Operations Pty Ltd	1529.71
		Plate Compactor Reversible 340kg Diesel	
7/03/2025	07032025.12	Collie Electrical Services	1812.25
		Fault finding on cable damage, repaired damaged cable to BBQ Shelter, Repair retic cable	
7/03/2025	07032025.13	Collie Mowers & More	46.00
		Stihl micro chain pole saw	
7/03/2025	07032025.14	Cooper Gary Stuart	56.57
		Reimbursement for door lock rolltrak	
7/03/2025	07032025.15	David Wills and Associates	1265.00
		Civil design & documentation Lot 309 Burrowes Street	
7/03/2025	07032025.16	Department of Fire and Emergency Services	19930.50
		24/25 ESL 3rd Qtr Contribution	
7/03/2025	07032025.17	DKM Workplace Solutions	206.80
		Workplace Support Services Subscription	
7/03/2025	07032025.18	E W & R J Pugh	917.00
		Pump at dump point at caravan park	
7/03/2025	07032025.19	Exurban Rural and Regional Planning	3002.97
		Town Planning Consultancy Services	

**Shire of West Arthur
Creditor Payments
March 2025**

Date	Reference	Creditor Name	Amount
7/03/2025	07032025.20	Fleays Store	468.53
		Seniors meals - groceries & office milk	
7/03/2025	07032025.21	Fuel Distributors of WA	23845.19
		Diesel for depot & shire vehicles	
7/03/2025	07032025.22	G H & C P Goss	396.79
		Reimbursement for refreshments purchased during	
		Arthur River fire	
7/03/2025	07032025.23	Hersey's Safety Pty Ltd	2806.56
		Various items	
7/03/2025	07032025.24	Infinitum Technologies Pty Ltd	1408.00
		Implementation to Gold Plan -Myglue Roll	
7/03/2025	07032025.25	Landgate	94.36
		Rural UV Interim Valuation Shared Schedule	
7/03/2025	07032025.26	LG Assist ANZ Pty Ltd	550.00
		Job posting - Building Maintenance	
7/03/2025	07032025.27	Metro Count	2640.00
		Training session on Metro count	
7/03/2025	07032025.28	Brian Wall	18.50
		Caravan park refund	
7/03/2025	07032025.29	Narrogin Quarry Operations	1118.97
		Road Base 100 tonnes	
7/03/2025	07032025.30	P & S Griggs Plumbing	1229.03
		Install gas stove & labour at 8 Hillman Street	
7/03/2025	07032025.31	Pederick Engineering	4371.38
		Parts & Repairs	
7/03/2025	07032025.32	QHSE Integrated Solutions Pty Ltd T/AS	218.90
		SkyTrust Intelligence System -Monthly Subscription	
7/03/2025	07032025.34	SOS Office Equipment	297.77
		Photocopier Billing Job February 2025	
7/03/2025	07032025.35	Sprys Meat Market	217.90
		Seniors Meals - meat	
7/03/2025	07032025.36	Stewart & Heaton Clothing Co Pty Ltd	383.15
		Various PPE items	
7/03/2025	07032025.37	Team Global Express	501.17
		Isuzu Service Freight	
7/03/2025	07032025.38	The Great Awakening Cafe	422.70
		Council Catering - Feb 25 OCM & lunch for bus trip	
7/03/2025	07032025.39	Thomsons Auto Parts	11.00
		7 Pin flat trailer plug	
7/03/2025	07032025.40	Total Tools Bunbury	1750.00
		Kincrome upright 4 drawer truck box	
7/03/2025	07032025.41	WA Contract Ranger Services Pty Limited	1075.25
		Contract Ranger Services 18/19/21/25 Feb	
7/03/2025	07032025.42	Watermelon Products	40.00
		The Station Stop Sales	

**Shire of West Arthur
Creditor Payments
March 2025**

Date	Reference	Creditor Name	Amount
7/03/2025	07032025.43	West Arthur Community Resource Centre	5242.88
		Library & Medical Funding	
7/03/2025	07032025.44	Zone 50 Engineering Surveys Pty Limited	30877.00
		WFSN Surveying	
14/03/2025	14032025.1	Cemeteries and Crematoria Association WA	155.00
		CCAWA Seminar Registration - Members	
20/03/2025	20032025.1	Australian Audit Pty Ltd t/as Australian Audi	7920.00
		FMR Review	
20/03/2025	20032025.2	Bell Sharon	142.02
		Reimbursement for Seniors Meals - Groceries	
20/03/2025	20032025.3	Carter Road Farm	207.00
		The Station Stop Sales	
20/03/2025	20032025.4	CMT Equipment	12148.40
		CIST 882 Clegg Impact Hammer SL120 & travel	
20/03/2025	20032025.5	Contract Aquatic	22110.00
		Pool Management Fee	
20/03/2025	20032025.6	Corsign	567.60
		EV Signage	
20/03/2025	20032025.7	Creative Sisters	25.00
		The Station Stop Sales	
20/03/2025	20032025.8	Darkan Agri Services	1319.65
		Various items - maintenance & cleaning shire property	
20/03/2025	20032025.9	Fleays Store	158.35
		Station Stop milk & office refreshments	
20/03/2025	20032025.10	Great Southern Fuel Supplies	189.30
		Darkan Fire Brigade Fuel	
20/03/2025	20032025.11	Infinitum Technologies Pty Ltd	7361.20
		Managed Service Agreement - Gold Mar 25	
20/03/2025	20032025.12	Jenny Wren Prints	285.00
		The Station Stop Sales	
20/03/2025	20032025.13	Kulture Koatings	3326.90
		Moodiarrup Sporting Complex - Coating of verandah	
20/03/2025	20032025.14	Little Blue Door	70.00
		The Station Stop Sales	
20/03/2025	20032025.15	Minding Auto Electrics	3897.58
		Emergency Repairs on Arthur River Fire Truck	
20/03/2025	20032025.16	Moodiarrup Sports Complex Inc	3326.90
		Reimbursement for 50% deposit of coating of verandah	
20/03/2025	20032025.17	Narrogin Ford	405.00
		2024 Ford Ranger service	
20/03/2025	20032025.18	Narrogin Quarry Operations	1083.62
		Road Base 100 tonnes	
20/03/2025	20032025.19	Officeworks	742.57
		Various items for administration	
20/03/2025	20032025.20	Robinson Quinten	82.30
		Reimbursement for Diesel - Arthur River Fire Truck	

**Shire of West Arthur
Creditor Payments
March 2025**

Date	Reference	Creditor Name	Amount
20/03/2025	20032025.21	Sanitair Albany	6270.00
		Air Conditioner Services	
20/03/2025	20032025.22	Scavenger Fire & Safety	2621.30
		Various PPE items	
20/03/2025	20032025.23	Scott Christinger Electrical Contractor	737.00
		Annual RCD Safety Switch & smoke alarm - 11 King Street	
20/03/2025	20032025.24	South West Fire Collie	20747.44
		Duranillin Fire Truck repairs	
20/03/2025	20032025.25	South West Isuzu	356.11
		Parts & Repairs	
20/03/2025	20032025.26	Sprys Meat Market	182.65
		Seniors Meals - meat	
20/03/2025	20032025.27	St Luke's Family Practice	3212.00
		Drs Service Fees & travel (Feb x 4)	
20/03/2025	20032025.28	Stewart & Heaton Clothing Co Pty Ltd	456.28
		Various PPE items	
20/03/2025	20032025.29	Supercivil Pty Ltd	89243.31
		Foothpath 2.4m 30mm thick	
20/03/2025	20032025.30	Team Global Express	491.46
		Pathwest & Metro Count Freight	
20/03/2025	20032025.31	Thomsons Auto Parts	24.00
		Trailer adaptor, new fuel trailer	
20/03/2025	20032025.32	WA Contract Ranger Services Pty Limited	888.25
		Ranger Services 6 & 11/03/2025	
20/03/2025	20032025.33	Wales Pam	392.50
		Caravan park refund	
20/03/2025	20032025.34	Warren Blackwood Waste	3030.59
		Recycling & Waste Services - February 2025	
20/03/2025	20032025.35	West Arthur Community Resource Centre	958.41
		Drs Hours - 7/14/21/28 Feb 2025	
20/03/2025	20032025.36	Winters Ashleigh	72.75
		Playgroup reimbursement	
20/03/2025	20032025.37	Zone 50 Engineering Surveys Pty Limited	5271.20
		Cordering North Road	
		VOUCHERS	
MUNICIPAL FUND			
		BPAY	\$ 19,991.00
		DIRECT DEBIT	\$ 80,008.22
		EFT - SALARIES & WAGES	\$ 132,674.37
		07032025.1-07032025.44	\$ 121,178.15
		14032025.1	\$ 155.00
		20032025.1-20032025.37	\$ 200,323.64
		LICENSING MARCH 2025 TRANSFERS	\$ 6,348.35
		TOTAL	\$ 560,678.73

SHIRE OF WEST ARTHUR PAYMENTS OF ACCOUNTS BY NAB VISA CARD FOR THE STATEMENT PERIOD: 26 February to 25 March 2025						
DATE	PAYEE	PO NUMBER	DESCRIPTION	SOWA EXPENSE CODE	EXPENSE DESCRIPTION	TOTAL
1. CARD NUMBER 4336-XXXX-XXXX-8951						
28-Feb-25	Bunbury Auto Electric	101673	Wire Up Spotlight, spotlight wiring harness	E144006	OTHER PROPERTY & SERVICES:Plant Cost Overheads:Parts & Repairs	\$254.00
05-Mar-25	Reckon Limited	101704	Reckon Monthly Subscription	E142020	OTHER PROPERTY & SERVICES:Administration Overheads:Computer Maintenance	\$170.00
07-Mar-25	Anaconda Pty Ltd	101693	Gas Level Checker	E143040	ECONOMIC SERVICES:Tourism/Area Promotion:Caravan Park	\$149.99
19-Mar-25	SP166 Railway Parade, West Leederville	101904	Parking for Seminar	E143020	OTHER PROPERTY & SERVICES:Works Overheads:Training & Development	\$13.00
20-Mar-25	Crown Promenade Perth	101587	Accommodation LG Professionals Conference	E143020	OTHER PROPERTY & SERVICES:Works Overheads:Training & Development	\$424.83
CARD 1 PAYMENTS						
Cardholder Signed						
Cardholder Name						
RAJINDER SUNNER						
Authorised By						
VINCENT FORDHAM LAMONT						
2. CARD NUMBER 4336-XXXX-XXXX-1064						
Cardholder Signed						
Cardholder Name						
GARY RASMUSSEN						
Authorised By						
VINCENT FORDHAM LAMONT						
3. CARD NUMBER 4336-XXXX-XXXX-2128						
Cardholder Signed						
Cardholder Name						
VINCENT FORDHAM LAMONT						
Authorised By						
PRESIDENT NEIL MORRELL						
TOTAL NAB VISA CARD PAYMENTS 4336-XXXX-XXXX-7507						
\$1,157.32						
Correct Debit Date						
27-Mar-25						

I, Kylie Whitaker, Finance Officer have reviewed the NAB visa card payments and confirm that from the descriptions on the documentation provided that:

1. all transactions are expenses incurred by the Shire of West Arthur;
2. all purchases have been made in accordance with the Shire of West Arthur policies and procedures;
3. all purchases are in accordance with the Local Government Act 1995 and associated regulations;
4. no misuse of the corporate card is evident.

DATE: 15/4/25

Kylie Whitaker



13 WORKS AND SERVICES

Nil

14 REGULATORY SERVICES

Nil

15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

16 NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

17 MATTERS BEHIND CLOSED DOORS

Nil

18 CLOSURE OF MEETING

The Presiding Member to declare the meeting closed.