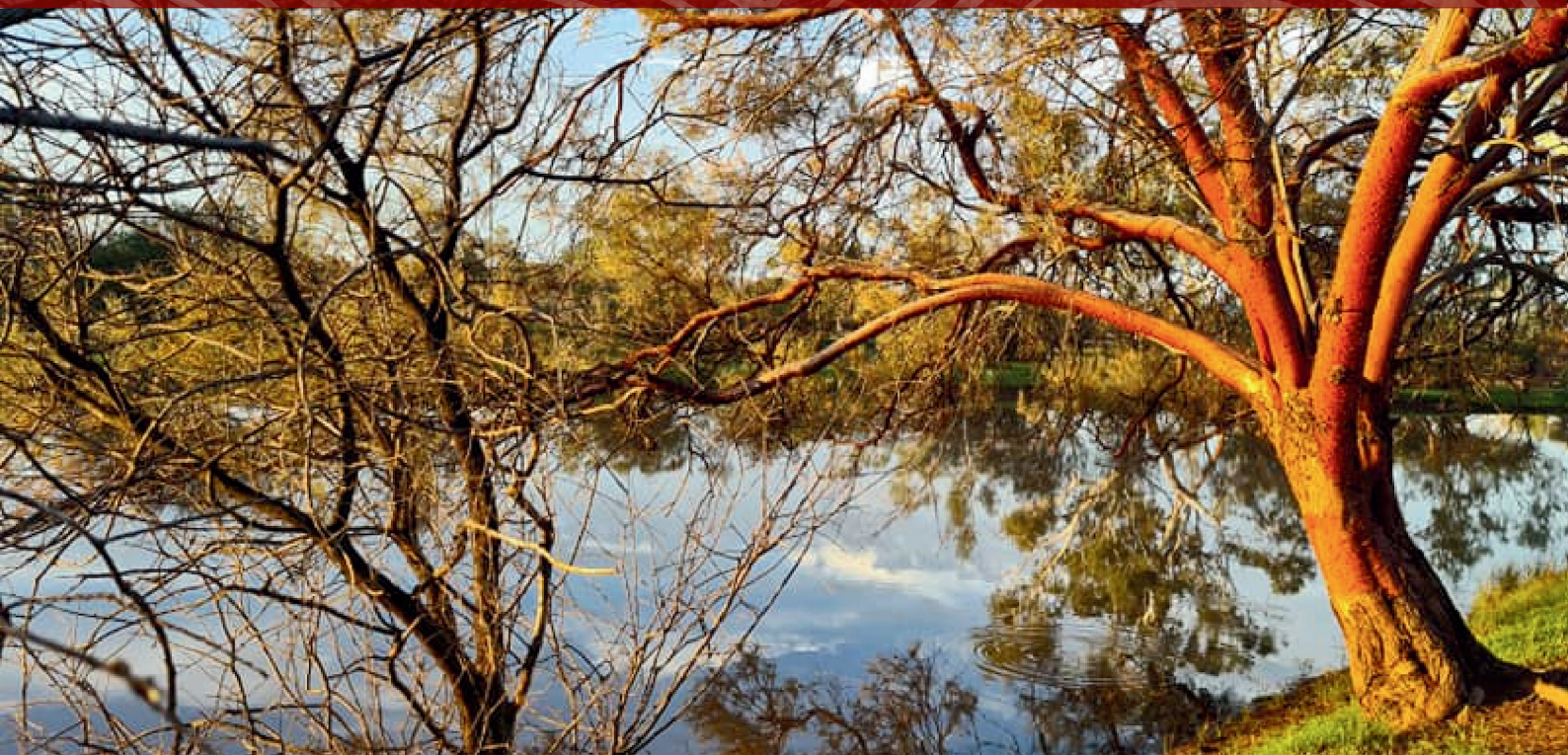


Shire of Meekatharra *Annual Report* 2022 - 2023



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FUNCTION OF LOCAL GOVERNMENT

The Local Government Act 1995 gives local governments freedom to make decisions for their communities, promotes public participation, and demands accountability, efficiency and effectiveness in local government.

This requires strategic thinking by local government, including how to:

- ⦿ Best respond to community needs;
- ⦿ Ensure public participation and accountability in local government processes; and
- ⦿ Respond to the growing demand for more efficient and effective local government.

In addition to dealing with constantly changing legislative requirements and reforms, local governments are asking themselves, “What is the best way to organise physical, financial and human resources to achieve a competitive and productive organisation that meets the needs and desires of the community we serve?”

In fulfilling its role, Council sets the Shire of Meekatharra’s strategic direction, oversees the Council’s finances and resources, determines its policies, and ensures that the Council’s statutory and community responsibilities are performed effectively and efficiently.

OUR VISION & VALUES

The Shire of Meekatharra is committed to building and sustaining Our Vision as a place for community opportunity and prosperity that is supported by a culture of openness and transparency that is best practice, and where we all hold ourselves accountable to deliver excellence for our customers and community.





SHIRE PRESIDENT MESSAGE

I am pleased to present to the rate payers and residents of the Shire of Meekatharra my report for the year ending 30th June 2023. This Annual Report has been prepared by the section managers of the Shire, with the oversight of the Chief Executive Officer. I thank our staff for their excellent work in preparing this report for our Council and our community. Our staff and contractors continue to perform to a very high standard whilst managing to maintain full compliance and sound management processes.

In July 2022 Council adopted the 2022/2023 budget to meet its statutory requirements and objectives. The budget for the 2022/2023 financial year included a moderate rate increase for residential properties and was granted ministerial approval for mining tenement differential rating, which was necessary to ensure the Shire continued to deliver much needed infrastructure and services to its community.

Our construction crew and contractors continue to do a great job maintaining our huge rural road network and we completed a large road construction program again in the year. We upgraded and sealed a total of 23 kilometres of road; a further 21 kilometres on Landor Road and 2 kilometres on Ashburton Downs Road. These programs were partly funded by Federal Government funding; the Building Better Regions Fund (BBRF) Program, the Local Roads and Community Infrastructure Program and the Roads to Recovery Program together with some State Government funding with Council contributed funding. We also continued minor sealing works around the townsite and the airport and completed our Flood Damage funded work in early 2023.

It is disappointing to note that the long awaited and overdue Meekatharra Hospital replacement project is still waiting commencement as at June 2023. Despite the State Government announcing budget allocation in 2022, the community has yet to see any project works begin. It is also disappointing to note that despite our continued lobbying (jointly with Wiluna Shire) for the complete sealing of the Meekatharra

Wiluna (Goldfields Highway) Road, both the State and Federal Governments have ignored our numerous requests. This has included a petition to the WA Legislative Council Standing Committee on Environment and Public Affairs that attracted 364 signatories. Both the Shire's of Meekatharra and Wiluna will continue lobbying on behalf of our communities to support the complete sealing of the remaining unsealed road.

On a positive note, other major projects commenced and/or completed in the 2022/23 year were:

- Completion of the Road Access & Maintenance Deed Agreement with Technology Metals Australia for their intended mining (vanadium) operations at Gabanintha using the Polelle Road.
- Completion of the Newcam Minerals Road Access & Maintenance Deed Agreement for the use of the Landor Meekatharra Road by the mining company from the Mt Gould mining operations.
- Commencement of Meekatharra Cemeteries Management Plan which will review the existing town cemetery as well as the outlying historic cemeteries of our district. The project will continue in the 2023/24 year.
- Continuation of several community development projects such as the Lions (Skate) Park, the Main Street Median Strip and the Town Entry Wall Statements. We expect these projects to be well underway or completed in the 2023/24 year.
- Commencement of major refurbishment of our swimming pool that is scheduled for completion by the opening of the 2023/24 season.
- Council supported the relocation of the Meekatharra CRC Visitor Centre from its location beside the Shire office to the Lloyds Plaza complex.
- Confirmed funding under the Regional Airports Development Scheme to allow for major upgrade works to the Meekatharra Aerodrome runway, apron and taxi way lighting scheduled for 2023/24.

This financial year also saw the continuation of the sale of a majority of our ageing plant and equipment in the depot. The final round of auctions was held in December 2022 where all of the remaining aged plant was disposed of by auction sale. Replacement of new plant and infrastructure continued throughout the 2022/23 year that included new mobile camp accommodation facilities, trailers, prime mover trucks, service truck, bore boss and light vehicles.

Several staff changes occurred during the 2022/23 year that the CEO has referred to in his report. Only one elected member vacancy occurred during the year due to the departure of Cr David Hodder in January 2023 and an extraordinary election was scheduled for April 2023. No nominations were received and therefore the vacancy

was held over until ordinary elections scheduled for October 2023 with Ministerial approval.

The role of Councillor can be quite challenging and it is very pleasing for me to be able to continue to receive the support of this group of Councillors. I would also like to congratulate all of the Shire staff on their achievements and continuing commitment to fulfilling our projects and programmes. I commend this report to the community of Meekatharra.

Harvey Nichols

President Shire of Meekatharra



CHIEF EXECUTIVE OFFICER'S REPORT



It is with great pleasure that I present my Chief Executive Officer (CEO) Report for the 2022/2023 Shire of Meekatharra Annual Report. The 2022/23 Annual Report for the Shire of Meekatharra represents a full year of my tenure as CEO for the Shire of Meekatharra. In doing so, I would like to acknowledge the support I have received during my tenure to date from all the elected members and the staff. Without this positive support my role would not have been easy.

Significant Highlights and Challenges 2022/23

The significant highlights and challenges for Council in the 2021/22 year can be summarized as follows:

- Governance – Elected member vacancy due to the departure of Cr David Hodder in January 2023 and an extraordinary election scheduled for April 2023. No nominations were received and therefore the vacancy was held over until ordinary elections scheduled for October 2023 with Ministerial approval. Review of Councils 2019 Policy Manual commenced.
- Petition Goldfields Highway – the Shire of Meekatharra submitted a joint petition with the Shire of Wiluna to the WA Legislative Council, Standing Committee on Environment and Public regarding the condition of the Wiluna Meekatharra Road (Goldfields Highway) calling for sealing of the remaining unsealed section. The petition was tabled in March 2023 in the Legislative Council and received 364 signatories. At the 30th of June 2023, Council had not received any formal advice from the Committee regarding the outcome of the petition process. Both Councils intend pursuing the matter in the next financial year.
- Audit - William Buck Audit and Assurance Services continued in their second year term as auditors for Council in the 2022/23 financial year in accordance with legislation introduced by the WA Government Office of the Auditor General.
- Landor Meekatharra Road – negotiations completed with Newcam Minerals Pty Ltd in April 2023 with the Road Access and Maintenance Agreement having been finalized

for the use of the road by the mining company from its Mt Gould mine operations to the junction of the Great Northern Highway including the heavy haulage bypass. The Agreement is in place for the life of the mine site and requires the mining company to be responsible for the complete maintenance of the road network to Councils standards and approval.

- Meekatharra airport – Council was successful in receiving funding of \$605k under the WA Department of Transport Regional Airports Development Scheme to upgrade sealing works of the runway, taxiway, apron and RFDS apron parking area at the airport. Council will budget its contribution in the 2023/24 budget with works being scheduled to commence early in 2024. Meekatharra Aerodrome Manual (Version 2.6.4) revision completed in August 2022. Airport contract extension for current operator. Lease for Viva Shell Energy to enable fueling of RFDS aircraft completed for excised parcel of land at airport.
- Council Plant and Infrastructure – Council continued the sale process of aged plant and infrastructure located at the depot that had begun the previous year. This final round of sale by auction in December 2022 where all of the aged plant was disposed of by auction sale. Replacement of new plant and infrastructure continued throughout the 2022/23 year in accordance with budget provision that included new mobile camp accommodation facilities, trailers, prime mover trucks, service truck, bore boss and light vehicles.
- Housing – renovations on current staff housing continued throughout the financial year in accordance with budget provision. This also included demolition of some housing where planning commenced in the 2022/23 year to construct new housing on these vacant lots.
- Lloyds Plaza – the former CRC Visitors Centre was scheduled to relocate from its current premises next to the Shire office to the Lloyds Plaza complex in 2023. Other new occupants of the Lloyds Plaza complex include the Stephen Michael Foundation and mining company Technology Minerals Pty Ltd.
- Community development projects – Councils Community Development & Services Manager (Svenja Clare) continued with existing projects that included progressing the Lions (Skate) Park, the Town Entry Wall Statements, Main Street Median Strip remediation and the swimming pool renovations. The Townscape mural art project continued with art work being completed in July 2022 and June 2023.
- Council continued to provide financial assistance to many community organizations and individuals throughout the 2022/23 year for community events and programs. This included cash donations and in kind support of resources and materials.
- Domestic Violence Units – finalization of lease between Mission Australia and Council for the four (4) stand alone units on Hill Street for use as domestic violence safe housing.
- Meekatharra Outback Festival and Races – the 2022 Meekatharra Outback Festival and Races were held in September 2022 and were once again very successful.

- Rural Road Network – Councils Construction Crew continued progress on the Ashburton Downs Road and the Landor Meekatharra Road. This included completing the sealing of the final two km section on the Ashburton Downs Road in accordance with approved Commonwealth funding and the preparation of sections of the Landor Meekatharra Road ready for sealing. Approximately 11km at various SLK sections were sealed in the 2022/23 year. Funded Flood Damage work was completed in the financial year.
- Building, Health and Planning services – Council entered into a ‘Shared Services Agreement’ with the Shire of East Pilbara in February 2023 to provide health, building and town planning services following the retirement of its consultant (Mr Bill Atyeo) in December 2022. Building statistics for the period were steady in comparison to the previous year with six building/demolition permits having been issued. Health inspections continued at commercial premises with no unsatisfactory notices issued. The required update of Councils Town Planning Scheme and Strategy continued throughout the year and expected completion is in the 2023/24 year.
- Human Resources –
 - Staff permanent recruitment - Council welcomed the following staff members to the organization during the 2022/23 year;

Outdoor - Mr Alistair Finlayson as Projects and Maintenance Officer. Mr Lawrence Hinrichs as Roads Administration Supervisor. Mr Stephen Hoare as Rural Roads Supervisor (promoted internally). Mr Tommy Webb as Leading Hand Town Crew (internal promotion). Mr Cliff Koreha as Maintenance Officer (promoted internally). Mr Raymond Ryder as General Hand. Mr Steve Smith as General Hand. Mr Jordan Gooch as General Hand. Mr Chris Hodder as General Hand. Mr Markus Simpson as General Hand. Mr Malcolm Ryder as Plant Operator.

Indoor - Mr Darren Friend locum Senior Finance Officer. Ms Zoe Read as Customer Services Officer. Ms Kathy Popanjak as Customer Services/Library Officer. Ms Donna Christie as Finance Officer. Ms Jasmine Webster as Administration Assistant/Library Officer. Ms Larra Juab as Community Development Officer. Ms Raelene Hall as Libray/Customer Services Officer (par time). Ms Lisa Bracknell as Finance Officer. Ms Cheryl Walton as Senior Finance Officer. Several casual outdoor, indoor and Recreation/Youth services staff progressively throughout the 2021/22 year.
 - Staff departures - Mr Danny Humphries – Works and Services Manager. Mr Darren Friend (completed locum contract role). Ms Runny Vong. Ms Raelene Hall. Mr Mark Sturgeon. Mr Julius Robinson. Mr Lachlan Macdonald. Mr Wayne Dark. Ms Zoe Read. Mr Kezang Dorji. Mr Paul Templeton. Mr John Watson-Bates. Mr Robert Fincham.

Conclusion

The financial position of Council at the conclusion of 2022/23 remains sound with a minor surplus being recorded for the year and Council remaining debt free. As noted above, auditors William Buck Audit and Assurance Services will continue as Councils appointed auditors with the unqualified audit report for 2022/23 year demonstrating compliance with the accounting and financial regulations. Councils financial compliance can be verified in the attached Audited Financial Statements and Report completed by Councils auditors and appended to this Annual Report. The accompanying Auditors Management Letter raised some minor management control issues requiring Council attention prior to the next scheduled audit that will be addressed by Councils finance department, the DCEO and the CEO.

The 2022/23 year has again been a very busy year for Council with many projects and plans having commenced and either well underway and nearing completion, or in fact completed. The increased mining activity in the Meekatharra district and subsequent use of Councils rural road network by heavy haulage vehicles has also increased the workload for Council staff. This likely to continue and increase.

I would like to take this opportunity to thank all the staff, councilors and the community for their continuing support. The staff continue to display a dedicated and supportive attitude and I know this commitment and dedication will continue. I would also like to thank all current councilors for demonstrating their support to me in my role of CEO. I look forward to building on the positive working relationship we have formed for the betterment of the community.

In concluding, there is no doubt that much of the work of the Shire of Meekatharra revolves around positively looking forward to ensure a vibrant and sustainable organization can serve its community. I look forward to continuing to enjoying my tenure as CEO of the Shire of Meekatharra to ensure this occurs in partnership with the elected members, staff and community of the town and district.

Kelvin J Matthews
Chief Executive Officer



ABOUT US

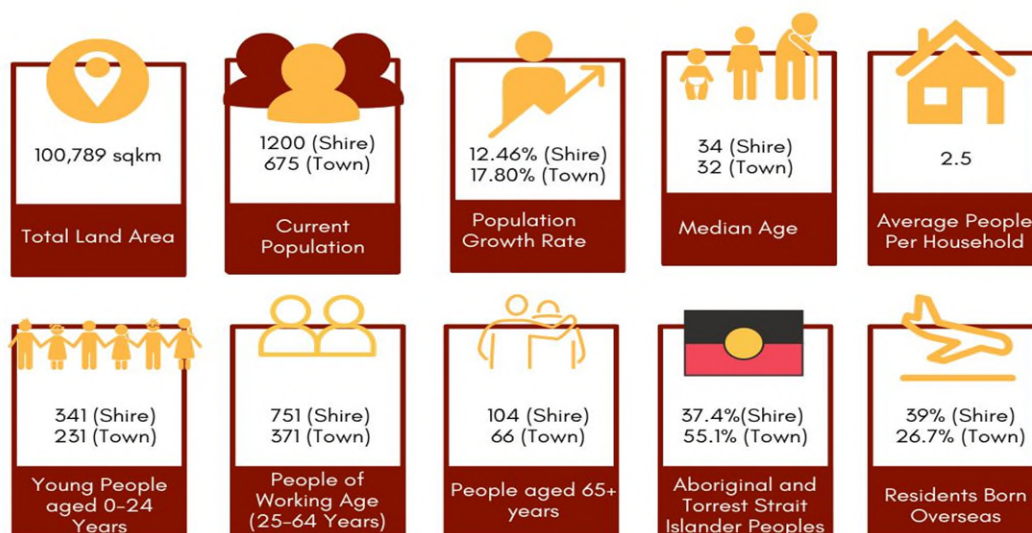
The Shire of Meekatharra spans over 100,700 square kilometres. The Shire consists of three localities being Meekatharra, Peak Hill and Nannine; two aboriginal communities of Yulga Jinna and Buttah Windee; and the aboriginal education centre of Karalundi. Meekatharra contains the majority of the population. Within the Shire there are numerous recreational facilities, including the sporting complex and gymnasium, youth centre, swimming pool, squash court and a regional airport.

The Shire economy is based on a mix of mining, retail, manufacturing, construction, and pastoral farming. There is limited retail industry, but a sound commercial base, with local businesses remaining relatively constant. The area has a series of tourist attractions that has recently included being a part of the Murchison Geo Region. The future economic viability of Meekatharra is optimistic, but significantly dependent upon the mining sector, with the result being a diverse and unique community with varying needs, challenges and opportunities.

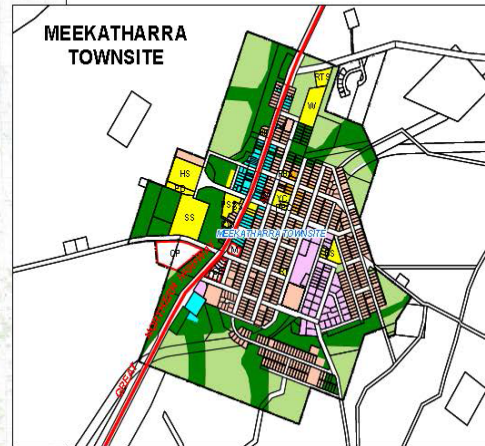
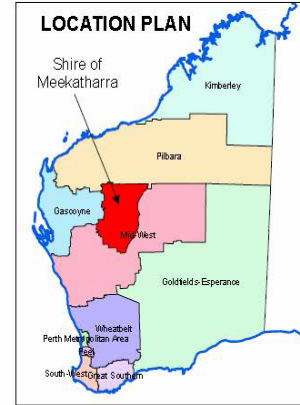
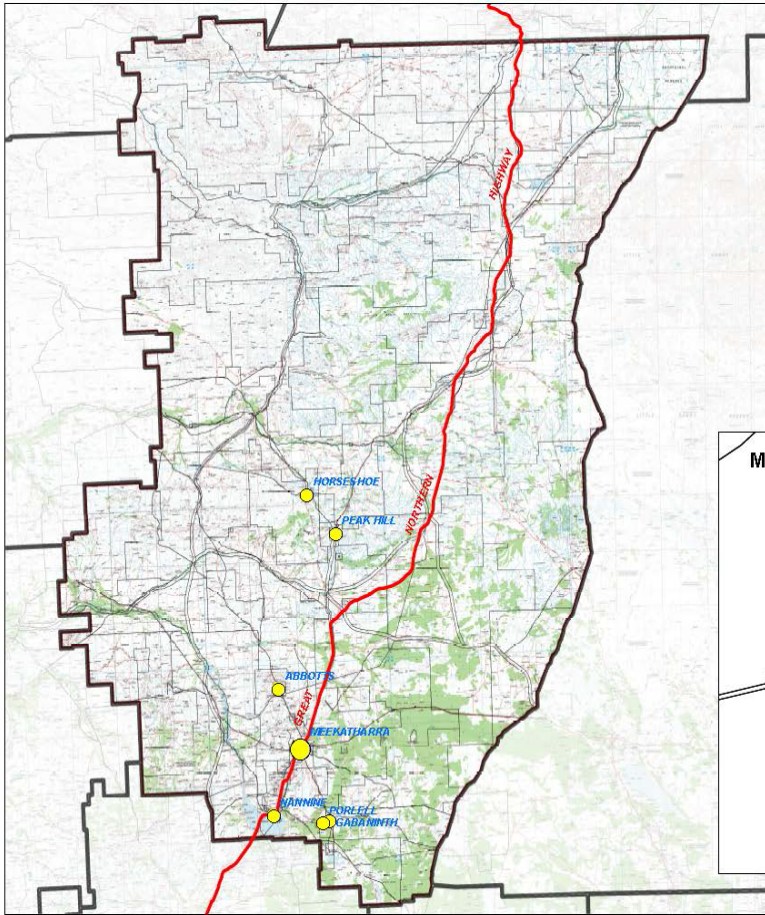
OUR COMMUNITY - Census

2021 Census

Shire of Meekatharra Demographics



Australian Bureau of Statistics



ELECTED MEMBER ATTENDANCE AT COUNCIL MEETINGS

2022/2023

	Ordinary Meeting of Council	Special Meeting of Council	Annual Electors Meeting	Audit Committee Meetings	Health Building & Town Planning Committee Meetings
Total meetings held	12	1	1	3	12
Cr Harvey Nichols	12	1	1	3	12
Cr Mark Smith	10	0	1	3	10
+Cr David Hodder	2	1	0	0	2
Cr Matthew Hall	11	0	1	3	11
Cr Judith Holden	11	1	0	3	11
Cr Barkley Day	9	1	1	3	9
Cr Maurice Anderson	11	1	1	2	11

Notes:

+ Cr David Hodder disqualified in accordance with section 2.25 (4) of the Local Government Act 1995.

REGISTER OF MINOR COMPLAINTS

Section 5.121 of the Local Government Act 1995 (Register of certain complaints of minor breaches) requires the Complaints Officer (being the CEO) for each local government to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the Local Government Act 1995 requires that details of entries made under section 5.121 during the financial year be recorded in the register of complaints, including —

- i) The number of complaints recorded in the register of complaints; and
 - ii) How the recorded complaints were dealt with;
- be included in the Annual Report of Council.

The Shire of Meekatharra Complaints Officer did not receive any complaints for the reporting period.

No remuneration or allowances were paid by the Shire under Schedule 5.1 clause 9, and no amount was ordered under section 5.110(6) (b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1). These clauses deal with remuneration, allowances and amounts ordered to be paid as a result of complaints against Council Members.

EMPLOYEE REMUNERATION

The Local Government Act 1995 requires Council to provide the number of employees who are entitled to an annual salary of \$130,000 or more, and to break those employees into salary bands of \$10,000.

For the 2022-23 period the Shire of Meekatharra had 4 employees whose salary exceeded \$130,000.

Of these employees:

- . One employee had a salary of between \$130,000 and \$140,000
- . One employee had a salary of between \$140,000 and \$150,000
- . One employee had a salary of between \$150,000 and \$160,000
- . One employee had a salary of between \$200,000 and \$210,000



NATIONAL COMPETITION POLICY

The Competition Principles Agreement is an inter-government agreement between the Commonwealth and State/Territory Governments that sets out how government will apply National Competition Policy principles to public sector organisations within their jurisdiction.

The WA State Government released a Policy Statement effective from July 1996 called the Clause 7 Statement, which forms part of the Competition Principles Agreement. The Council has reviewed all areas of operation to determine the existence or otherwise of significant business activities.

For the purpose of competitive neutrality, a significant business activity is defined as an activity with an income in excess of \$200,000 p.a., which is not a regulatory service (community service obligation), and not already contracted out.

Accordingly, it has been determined that Council has no significant business activity for the purposes of competitive neutrality as it relates to the National Competition Policy Clause 7 Statement.



FREEDOM OF INFORMATION

Part 5 of the Freedom of Information Act 1992 requires an agency such as Local Governments to prepare and publish an Information Statement. The Shire of Meekatharra has produced an Information Statement which can be inspected via Council's website or by contacting the Shire Office.

The Information Statement contains information on the type of documents available to the public and how to access those documents.

No Freedom of Information requests were made during the reporting period.



PUBLIC INTEREST DISCLOSURES

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosures and those who are the subject of disclosure. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. This legislation is often referred to as the “whistleblower” Act, and provides for the reporting of serious wrongdoing within the State public sector and local government as well as providing the mechanism for responding to reports.

The Chief Executive Officer has complied with all obligations under the Act including:

1. Appointing the Deputy Chief Executive Officer as the Public Interest Disclosure (PID) Officer for the organisation;
2. Publishing an internal procedure relating to the Shires obligations; and
3. Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

The Shire of Meekatharra PID Officer did not receive any complaints or requests during the 2022/23 reporting period.



DISABILITY ACCESS & INCLUSION PLAN

The Western Australian Disability Services Act requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disabilities have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1992, both of which make discrimination on the basis of a person's disability unlawful. The Shire of Meekatharra is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services.

During 2022/23, the Shire of Meekatharra continued to implement the seven strategies which have been outlined within its Disability Access and Inclusion Plan. A progress report review of the DAIP was undertaken in June 2023 to ensure any events, functions and services organised by the Shire of Meekatharra are accessible for people with a disability.

The Shires Disability Access & Inclusion Plan can be downloaded from the shire website by clicking on this link:

<https://www.meekashire.wa.gov.au/documents/520/daip-plan-2021-2025>



RECORD KEEPING PLAN

The State Records Act 2000 provides for the keeping of State records and related items. Section 19 of the Act requires each government organisation have a Record Keeping Plan (RKP) that has been approved by the State Records Commission.

The RKP dictates which records are created by an organisation, how they are stored and maintained, and whether they are ultimately destroyed. It is the primary means of providing evidence of compliance with the Act and that best practices have been implemented throughout the organisation.

In accordance with Section 17 of the Act, the Shire of Meekatharra and all its employees are legally required to comply with the contents of this Plan.

The Shire of Meekatharra's Record Keeping Plan for the period 2020 to 2025 was approved by the State Records Commission in August 2020 and reflects the Council's ongoing commitment to best practice in records management, as well as its commitment to developing the technologies which will allow it to keep pace with the demands of an ever-increasingly complex information environment.

Shire of Meekatharra's record keeping policies and practices continue to be guided by the State Records Office.



ASSET OPERATIONS & EXPENDITURE 2022/23

The 2022/23 year provided for just over \$8m in capital expenditure. This included:



- Approximately \$4m was spent on operational Flood Damage works as a result of the cyclone event in February 2020. The work was undertaken by Council appointed contractors at various locations throughout the Shire and completed in the 2022/23 year.



- Approximately \$3.6m was spent on construction sealing works on the Landor Meekatharra road. The work was undertaken by council's construction crew together with appointed contractors at various SLK locations on the road and will continue in the 2023/24 year.



- Approximately \$1.3m was spent on construction sealing works on the Ashburton Downs Road. The work was undertaken by Councils Construction Crew together with appointed bitumen contractor at various SLK locations on the road and will continue in the 2022/23 year.



- Plant capital purchases included new Mobile Accommodation Units (x 4) at \$680k and skeleton trailers, Freightliner Prime Movers (x 2), new Service Truck, Bore Boss pump and trailer, side tipper trailers (x 2), tr-axle water tanker and several replacement light vehicles.



- Disposal of disused obsolete plant items at the depot by auction in December 2022 realized approximately \$936k in revenue.
- Construction of new houses x 2 on vacant lot at 135 Darlot Street and purchase of 28 Connaughton Street to be used as staff housing. Excision of land Reserve 15815 for power generation.
- Continuation of Lions Park project in accordance with budget provision.



PLANNING FOR THE FUTURE

STRATEGIC COMMUNITY PLAN 2020 – 2030

The Shire of Meekatharra's Strategic Community Plan 2020-2030 is Council's future vision and represents a clear direction for a ten year period and was the overarching strategy document for 2022/2023, which reflects the long-term aspirations and goals of the Meekatharra community. *The Strategic Community Plan 2020-2030* focusses on the following five themes:

Objectives - Our Vision in Action

We will work towards our vision through the following objectives across five domains;

- 1. **Social** – Contribute to a community that is connected, healthy, and engaged in creating the future they want*
- 2. **Natural Environmental** – Maintain and preserve the natural environment, enhancing the 'remote' experience of Meekatharra.*
- 3. **Built Environment** – Deliver and maintain assets and infrastructure that respond to community need*
- 4. **Economic** – Encourage a diversity of locally operating businesses to maximise employment opportunities*
- 5. **Governance** – Ensure effective, efficient use of Shire resources and provide leadership for the community*

A major review of the Shire's Strategic Community Plan (SCP) was completed in late 2020 that involved significant engagement with the community. The SCP will be reviewed again in the 2023/24 year as required. A review of other integrated plans such as the Asset Management Plan, the Corporate Business Plan and Long Term Financial Plan continued in the 2022/23 year with some nearing completion that should be available in the 2023/24 year. Copies of all available plans are available at the Shire Office and on Council's website.



PROJECTS COMING SOON 2023-25

Fully Funded

- Shire of Meekatharra Lions Park project – funded by Council with some external funding assistance.
- Shire of Meekatharra Town Entry Statements.
- Shire of Meekatharra Median Strip project.
- Shire of Meekatharra Cemeteries Management Plan – continuation of project expected completion 2024/25 year.
- Shire of Meekatharra Swimming Pool refurbishment – commenced in June 2023 and expected completion September 2023.
- Shire Meekatharra Cemeteries management Plan – restoration of heritage cemeteries and upgrade of digital data base.
- Meekatharra Airport sealing of main runway, apron and taxiway - funded by Council contribution with some external funding assistance.
- Further bitumen sealing of sections of the Landor Meekatharra Road and the Ashburton Downs Road - funded by Council contribution with external funding assistance, and
- Murchison Geo Region signage installation.

External Funding Support Required

- Meekatharra Municipal Inventory review project - funded by Council with some external funding assistance.
- Shire of Meekatharra Lions Park project - funded by Council with some external funding assistance.
- Shire of Meekatharra Swimming Pool refurbishment - funded by Council with some external funding assistance
- Meekatharra Picture Gardens refurbishment.
- Meekatharra Airport sealing of runway, apron and taxiway - funded by Council with some external funding assistance, and
- Further bitumen sealing of sections of the Landor Meekatharra Road and the Ashburton Downs Road – State and Federal Government funding.



FINANCIAL REPORTS

Guide to understanding the Financial Statements

The 2022/23 financial statements reveal's how the Shire of Meekatharra performed during the financial year and the overall position at the end of the financial year, 30 June 2023. The financial statements are prepared in accordance with the Australian Accounting Standards as they apply to local government and in accordance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. The financial statements must be certified by the Chief Executive Officer, and audited by an independent auditor appointed through the Office of the Auditor General.

Financial Statements

The financial statements consist of five financial reports, explanatory notes supporting the reports and endorsement from the Chief Executive Officer and the independent auditor's report. The five financial reports are:

- Statement of Comprehensive Income by Nature or Type.
- Statement of Financial Position.
- Statement of Changes in Equity.
- Statement of Cash Flows, and
- Rate Setting Statement

Statement of Comprehensive Income by Nature or Type

The Statement of Comprehensive Income measures the Council's performance over the year. The Statement of Comprehensive Income by Nature or Type provides a breakdown of the operating income and expenditure for the year, excluding the capital costs of buildings or assets. It lists the sources of revenue and expenditure incurred during the financial year in relation to the Council's 'operations'. Expenses do include an item for depreciation which is the value of the assets used up during the year.

Statement of Financial Position

The Statement of Financial Position shows the assets that the Shire of Dardanup owns and its liabilities (money that the Council owes). It is further broken down into 'Current' and 'Non-current'. Current means those assets and liabilities that are expected to be recouped, consumed or settled within the next 12 months; and Non-Current refers to those assets and liabilities that have an economic life extending beyond 12 months. The calculated difference between 'Assets' less 'Liabilities' is classified as 'Net Assets' or 'Equity'.

Statement of Changes in Equity

The Statement of Changes in Equity summarises the changes in the Council's equity for the year. A change in equity from the previous year may result from:

- A surplus or deficit from the year's operations.
- Use of money from, or transfer to, the Council's Reserve Accounts, and
- A change in value of non-current assets following a revaluation of a class of assets.

Statement of Cash Flows

The Statement of Cash Flows summarises the Council's cash payments and receipts for the year, and the level of cash at hand at the end of the financial year. Cash in this statement refers to bank deposits and investments capable of being quickly converted to cash. Cash flow arises from operating activities, investing activities and financing activities.

Rate Setting Statement

A statement showing the level of rates raised to finance the delivery of programs and any surplus/deficit at the end of the financial year.

Notes to the Statements

The Notes to the Statements are an informative section of the report and enable the reader to understand the basis on which the values shown in the statements are established. The Notes also advise if there has been any change to the Accounting Standards, Policy or Legislation that has impacted on the preparation of the statements. Within the six Financial Statements, there is a 'Note' number column to indicate which Note the reader can refer to for additional information.

Financial Ratios

As a result of recent local government reforms, changes have been made to the *Local Government (Financial Management) Regulations 1996* and the *Local Government (Audit) Regulations 1996*. Financial ratios are no longer required to be reported, or audited, in the Annual Financial Report.

SHIRE OF MEEKATHARRA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

A place of opportunities, a place of prosperity

Principal place of business:
75 Main Street
MEEKATHARRA WA 6642

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

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

STATEMENT BY CEO

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

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

Signed on the FOURTH day of DECEMBER 2023



Chief Executive Officer

Kelvin Matthews
Name of Chief Executive Officer

William Buck Audit (WA) Pty Ltd





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

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),20	5,697,848	5,514,433	4,892,325
Grants, subsidies and contributions	2(a)	6,918,651	1,627,187	5,244,021
Fees and charges	2(a)	1,615,393	1,299,492	1,403,443
Interest revenue	2(a)	812,447	132,803	141,455
Other revenue	2(a)	371,881	349,713	302,780
		15,416,220	8,923,628	11,984,024
Expenses				
Employee costs	2(b)	(2,660,607)	(2,482,045)	(1,828,531)
Materials and contracts		(5,128,103)	(4,295,804)	(12,443,681)
Utility charges		(393,609)	(356,377)	(372,946)
Depreciation		(6,277,881)	(7,532,730)	(5,924,951)
Insurance		(234,396)	(227,158)	(280,041)
Other expenditure	2(b)	(246,257)	(283,523)	(193,795)
		(14,940,853)	(15,177,637)	(21,043,945)
		475,367	(6,254,009)	(9,059,921)
Capital grants, subsidies and contributions	2(a)	5,069,508	3,601,214	14,207,029
Profit on asset disposals		234,752	203,607	18,678
Loss on asset disposals		(184,516)	(87,670)	(336,664)
Fair value adjustments to financial assets at fair value through profit or loss	4	2,764	-	2,998
		5,122,508	3,717,151	13,892,041
Net result for the period	19(b)	5,597,875	(2,536,858)	4,832,120
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	4,986,189	-	-
Total other comprehensive income for the period	13	4,986,189	-	-
Total comprehensive income for the period		10,584,064	(2,536,858)	4,832,120

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

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	32,201,570	29,678,533
Trade and other receivables	5	1,839,782	2,886,349
Inventories	6	299,526	108,550
TOTAL CURRENT ASSETS		34,340,878	32,673,432
NON-CURRENT ASSETS			
Other financial assets	4	61,117	58,353
Property, plant and equipment	7	26,983,793	20,085,539
Infrastructure	8	104,253,388	102,853,548
TOTAL NON-CURRENT ASSETS		131,298,298	122,997,440
TOTAL ASSETS		165,639,176	155,670,872
CURRENT LIABILITIES			
Trade and other payables	10	821,353	980,189
Other liabilities	11	-	682,471
Employee related provisions	12	375,206	179,016
TOTAL CURRENT LIABILITIES		1,196,559	1,841,676
NON-CURRENT LIABILITIES			
Employee related provisions	12	30,921	1,564
TOTAL NON-CURRENT LIABILITIES		30,921	1,564
TOTAL LIABILITIES		1,227,480	1,843,240
NET ASSETS		164,411,696	153,827,632
EQUITY			
Retained surplus		72,587,877	65,820,491
Reserve accounts	22	21,217,713	22,387,224
Revaluation surplus	13	70,606,106	65,619,917
TOTAL EQUITY		164,411,696	153,827,632

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



William Buck Audit (WA) Pty Ltd

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

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		62,238,675	21,136,920	65,619,917	148,995,512
Comprehensive income for the period					
Net result for the period		4,832,120	-	-	4,832,120
Total comprehensive income for the period		4,832,120	-	-	4,832,120
Transfers from reserve accounts	22	196,381	(196,381)	-	-
Transfers to reserve accounts	22	(1,446,685)	1,446,685	-	-
Balance as at 30 June 2022		65,820,491	22,387,224	65,619,917	153,827,632
Comprehensive income for the period					
Net result for the period		5,597,875	-	-	5,597,875
Other comprehensive income for the period	13	-	-	4,986,189	4,986,189
Total comprehensive income for the period		5,597,875	-	4,986,189	10,584,064
Transfers from reserve accounts	22	2,024,648	(2,024,648)	-	-
Transfers to reserve accounts	22	(855,137)	855,137	-	-
Balance as at 30 June 2023		72,587,877	21,217,713	70,606,106	164,411,696

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



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

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,973,017	4,886,683
Grants, subsidies and contributions		8,069,500	645,952
Fees and charges		1,553,477	1,429,876
Interest revenue		812,447	141,455
Goods and services tax received		321,286	1,805,742
Other revenue		371,881	302,780
		16,101,608	9,212,488
Payments			
Employee costs		(2,491,275)	(1,986,698)
Materials and contracts		(5,441,225)	(13,508,516)
Utility charges		(393,609)	(372,946)
Insurance paid		(234,396)	(280,041)
Goods and services tax paid		(301,767)	(1,510,195)
Other expenditure		(246,257)	(193,795)
		(9,108,529)	(17,852,191)
Net cash provided by (used in) operating activities	14(b)	6,993,079	(8,639,703)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(4,297,255)	(1,987,298)
Payments for construction of infrastructure	8(a)	(6,417,021)	(4,999,010)
Capital grants, subsidies and contributions		5,069,508	14,207,029
Proceeds for financial assets at amortised cost		-	21,136,920
Proceeds from sale of property, plant & equipment		1,154,050	386,009
Proceeds from sale of infrastructure		20,676	-
Net cash provided by (used in) investing activities		(4,470,042)	28,743,650
Net increase (decrease) in cash held		2,523,037	20,103,947
Cash at beginning of year		29,678,533	9,574,586
Cash and cash equivalents at the end of the year	14(a)	32,201,570	29,678,533

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

William Buck Audit (WA) Pty Ltd

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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	20	5,697,848	5,514,433	4,892,325
Grants, subsidies and contributions		6,918,651	1,627,187	5,244,021
Fees and charges		1,615,393	1,299,492	1,403,443
Interest revenue		812,447	132,803	141,455
Other revenue		371,881	349,713	302,780
Profit on asset disposals		234,752	203,607	18,678
Fair value adjustments to financial assets at fair value through profit or loss	4	2,764	-	2,998
		15,653,736	9,127,235	12,005,700
Expenditure from operating activities				
Employee costs		(2,660,607)	(2,482,045)	(1,828,531)
Materials and contracts		(5,128,103)	(4,295,804)	(12,443,681)
Utility charges		(393,609)	(356,377)	(372,946)
Depreciation		(6,277,881)	(7,532,730)	(5,924,951)
Insurance		(234,396)	(227,158)	(280,041)
Other expenditure		(246,257)	(283,523)	(193,795)
Loss on asset disposals		(184,516)	(87,670)	(336,664)
		(15,125,369)	(15,265,307)	(21,380,609)
Non-cash amounts excluded from operating activities	21(a)	6,450,428	7,416,793	6,023,957
Amount attributable to operating activities		6,978,795	1,278,721	(3,350,952)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,069,508	3,601,214	14,207,029
Proceeds from disposal of assets		1,174,726	684,500	386,009
		6,244,234	4,285,714	14,593,038
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(4,297,255)	(5,961,545)	(1,987,298)
Purchase and construction of infrastructure	8(a)	(6,417,021)	(11,519,797)	(4,999,010)
		(10,714,276)	(17,481,342)	(6,986,308)
Amount attributable to investing activities		(4,470,042)	(13,195,628)	7,606,730
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	22	2,024,648	3,872,563	196,381
		2,024,648	3,872,563	196,381
Outflows from financing activities				
Transfers to reserve accounts	22	(855,137)	(300,488)	(1,446,685)
		(855,137)	(300,488)	(1,446,685)
Amount attributable to financing activities		1,169,511	3,572,075	(1,250,304)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	21(b)	8,623,548	8,344,832	5,618,074
Amount attributable to operating activities		6,978,795	1,278,721	(3,350,952)
Amount attributable to investing activities		(4,470,042)	(13,195,628)	7,606,730
Amount attributable to financing activities		1,169,511	3,572,075	(1,250,304)
Surplus or deficit after imposition of general rates	21(b)	12,301,812	-	8,623,548

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

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF MEEKATHARRA

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

The local government reporting entity

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

Judgements and estimates

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

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

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

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

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2021-7b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [AASB 17 editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	When assets are controlled.
Property hire and entry	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled.	On payment.
Memberships	Gym and pool membership.	Over time.	Payment in full in advance.	Refunds limited to exceptional circumstances - not usually provided.	On payment and issue of access card.
Fees and charges for other goods and services	Cemetery services, library fees, rental income, reinstatements and private works.	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Waste management collections	Kerbside collection service.	Over time	Payment on an annual basis in advance.	None.	When rates notice is issued.
Sale of stock	Aviation fuel, Diesel fuel and visitor centre stock.	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Reimbursements	On-charge of expenses & Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	5,697,848	-	5,697,848
Operating grants, subsidies and contributions	6,918,651	-	-	-	6,918,651
Fees and charges	1,615,393	-	-	-	1,615,393
Interest earnings	-	-	-	812,447	812,447
Other revenue	371,881	-	-	-	371,881
Capital grants, subsidies and contributions	-	5,069,508	-	-	5,069,508
Total	8,905,925	5,069,508	5,697,848	812,447	20,485,728

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,892,325	-	4,892,325
Operating grants, subsidies and contributions	5,244,021	-	-	-	5,244,021
Fees and charges	1,403,443	-	-	-	1,403,443
Interest earnings	-	-	-	141,455	141,455
Other revenue	302,780	-	-	-	302,780
Capital grants, subsidies and contributions	-	14,207,029	-	-	14,207,029
Total	6,950,244	14,207,029	4,892,325	141,455	26,191,053

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2023 Actual \$	2022 Actual \$
Interest earnings			
Interest on reserve account funds		603,209	82,434
Other interest revenue		209,238	59,021
		812,447	141,455
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$78,540			
Fees and charges relating to rates receivable			
Charges on instalment plan		12,630	5,802
The 2023 original budget estimate in relation to: Charges on instalment plan was \$10,300			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		44,900	33,825
- Other services – grant acquittals		7,150	7,500
		52,050	41,325
Employee Costs			
Employee benefit costs		2,660,607	1,828,531
Other employee costs		2,660,607	1,828,531
		246,257	193,795
Sundry expenses		246,257	193,795

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

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	32,201,570	29,678,533
Total cash and cash equivalents	32,201,570	29,678,533
Held as		
- Unrestricted cash and cash equivalents	10,983,857	6,608,838
- Restricted cash and cash equivalents	21,217,713	23,069,695
	32,201,570	29,678,533

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

2023	2022
\$	\$
61,117	58,353
61,117	58,353
58,353	55,355
2,764	2,998
61,117	58,353

Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Financial assets at fair value through profit and loss

Units in Local Government House Trust - closing balance

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 19 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The fair value of financial assets at fair value through profit and loss is determined from the net asset value of units held in the Trust at balance sheet date as advised by WALGA.

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

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

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

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	1,526,600	782,244
Trade and other receivables	197,694	2,154,276
GST receivable	167,091	70,138
Allowance for credit losses of trade receivables	(2,909)	(64,825)
Allowance for credit losses of rates receivables	(117,400)	(55,484)
Other receivables prepayments	68,706	-
	1,839,782	2,886,349

Disclosure of opening and closing balances related to contracts with customers

	Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
		\$	\$	\$
Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:				
Trade and other receivables from contracts with customers		197,694	2,154,276	157,266
Allowance for credit losses of trade receivables	5	(2,909)	(64,825)	(2,352)
Total trade and other receivables from contracts with customers		194,785	2,089,451	154,914

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		299,526	108,550
		299,526	108,550
The following movements in inventories occurred during the year:			
Balance at beginning of year		108,550	100,012
Inventories expensed during the year		(659,749)	(869,069)
Additions to inventory		850,725	877,607
Balance at end of year		299,526	108,550

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and Equipment	Plant and Equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
Balance at 1 July 2021	728,200	13,801,816	14,530,016	159,967	5,303,463	19,993,446
Additions	0	1,054,028	1,054,028	39,513	893,757	1,987,298
Disposals	-	-	-	-	(699,485)	(699,485)
Depreciation	-	(767,721)	(767,721)	(37,679)	(390,320)	(1,195,720)
Balance at 30 June 2022	728,200	14,088,123	14,816,323	161,801	5,107,415	20,085,539
Comprises:						
Gross balance amount at 30 June 2022	728,200	15,609,976	16,338,176	276,226	6,234,250	22,848,652
Accumulated depreciation at 30 June 2022	0	(1,521,853)	(1,521,853)	(114,425)	(1,126,835)	(2,763,113)
Balance at 30 June 2022	728,200	14,088,123	14,816,323	161,801	5,107,415	20,085,539
Additions	-	778,622	778,622	25,287	3,493,346	4,297,255
Disposals	-	-	-	-	(1,103,814)	(1,103,814)
Revaluation increments / (decrements) transferred to revaluation surplus	3,033,300	2,014,474	5,047,774	-	-	5,047,774
Depreciation	-	(812,547)	(812,547)	(42,602)	(487,812)	(1,342,961)
Balance at 30 June 2023	3,761,500	16,068,672	19,830,172	144,486	7,009,135	26,983,793
Comprises:						
Gross balance amount at 30 June 2023	3,761,500	16,068,672	19,830,172	301,487	8,091,725	28,223,384
Accumulated depreciation at 30 June 2023	-	-	-	(157,001)	(1,082,590)	(1,239,591)
Balance at 30 June 2023	3,761,500	16,068,672	19,830,172	144,486	7,009,135	26,983,793

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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2023	Price per square metre.
Buildings	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2023	Market sales evidence.
Buildings	3	Cost approach using depreciated replacement cost (Net revaluation method)	Independent Valuation	June 2023	Rate per square metre and current condition, residual values and remaining useful life assessments (level 3) inputs.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase Cost
Plant and equipment		Cost	Cost		Purchase Cost

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

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Footpaths	Other infrastructure - (incl parks and ovals)	Infrastructure - Airport	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2021	92,099,206	168,748	4,498,426	5,817,389	102,583,769
Additions	4,961,283	-	31,728	5,999	4,999,010
Depreciation	(3,896,141)	(13,937)	(398,652)	(420,501)	(4,729,231)
Balance at 30 June 2022	93,164,348	154,811	4,131,502	5,402,887	102,853,548
Comprises:					
Gross balance at 30 June 2022	97,060,489	168,748	4,530,154	5,823,389	107,582,780
Accumulated depreciation at 30 June 2022	(3,896,141)	(13,937)	(398,652)	(420,502)	(4,729,232)
Balance at 30 June 2022	93,164,348	154,811	4,131,502	5,402,887	102,853,548
Additions	6,040,440	-	265,962	110,619	6,417,021
(Disposals)	-	-	(20,676)	-	(20,676)
Revaluation increments / (decrements) transferred to revaluation surplus	-	-	1,254,421	(1,316,006)	(61,585)
Depreciation	(4,119,274)	(13,938)	(400,008)	(401,700)	(4,934,920)
Balance at 30 June 2023	95,085,514	140,873	5,231,201	3,795,800	104,253,388
Comprises:					
Gross balance at 30 June 2023	103,100,929	168,748	5,231,201	3,795,800	112,296,678
Accumulated depreciation at 30 June 2023	(8,015,415)	(27,875)	-	-	(8,043,290)
Balance at 30 June 2023	95,085,514	140,873	5,231,201	3,795,800	104,253,388

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

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other (incl Parks & Ovals)	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airport	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

9. FIXED ASSETS

	Note	2023	2022
(a) Depreciation		\$	\$
Buildings	7	812,547	767,721
Furniture and Equipment	7	42,602	37,679
Plant and Equipment	7	487,812	390,320
Infrastructure - Roads	8	4,119,274	3,896,141
Infrastructure - Footpaths	8	13,938	13,937
Infrastructure - Other	8	400,008	398,652
Infrastructure - Airport	8	401,700	420,501
		6,277,881	5,924,951

Depreciation rates

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

Asset Class	Useful life
Buildings	10 - 40 years
Office Furniture & Equipment	1 - 20 years
Plant & Equipment	1 - 20 years
Roads - Unformed	Not Depreciated
Roads - Formed	Not Depreciated
Roads - Gravel	5 -10 years
Roads - Sealed	1 - 50 years
Kerbing & Footpaths	10 - 40 years
Infrastructure Other	10 - 20 years
Drains & Sewers	80 years
Infrastructure Airport	20 years

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

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 9(a).

Impairment

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

Gains or losses on disposal

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

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

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held

2023	2022
\$	\$
645,183	772,333
87,807	68,282
73,520	86,148
-	43,587
14,843	9,839
821,353	980,189

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

	2023	2022
	\$	\$
	-	682,471
	-	682,471
	682,471	3,283,530
	-	307,971
	(682,471)	(2,909,030)
	-	682,471

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

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

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Provision for annual leave

Provision for long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Provision for long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	223,006	78,781
	99,671	75,173
	322,677	153,954
	52,529	25,062
	52,529	25,062
	375,206	179,016
	26,592	1,345
	26,592	1,345
	4,329	219
	4,329	219
	30,921	1,564
	406,127	180,580

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

13. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Land	738,200	3,033,300	3,771,500	738,200	-	738,200
Buildings	8,192,494	2,014,474	10,206,968	8,192,494	-	8,192,494
Furniture and Equipment	51,866	-	51,866	51,866	-	51,866
Plant and Equipment	4,112,907	-	4,112,907	4,112,907	-	4,112,907
Infrastructure - Roads	43,476,797	-	43,476,797	43,476,797	-	43,476,797
Infrastructure - Footpaths	219,815	-	219,815	219,815	-	219,815
Infrastructure - Other	3,181,646	1,254,421	4,436,067	3,181,646	-	3,181,646
Infrastructure - Airport	5,646,192	(1,316,006)	4,330,186	5,646,192	-	5,646,192
	65,619,917	4,986,189	70,606,106	65,619,917	-	65,619,917

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

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	32,201,570	29,678,533
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	21,217,713	23,069,695
		21,217,713	23,069,695
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	22	21,217,713	22,387,224
Contract liabilities	11	-	682,471
Total restricted financial assets		21,217,713	23,069,695

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

Net result		5,597,875	4,832,120
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(2,764)	(2,998)
Depreciation/amortisation		6,277,881	5,924,951
(Profit)/loss on sale of asset		(50,236)	317,986
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		1,046,567	(1,665,654)
(Increase)/decrease in inventories		(190,976)	(8,538)
Increase/(decrease) in trade and other payables		(158,836)	(1,013,500)
Increase/(decrease) in employee related provisions		225,547	(215,982)
Increase/(decrease) in other liabilities		(682,471)	(2,601,059)
Capital grants, subsidies and contributions		(5,069,508)	(14,207,029)
Net cash provided by/(used in) operating activities		6,993,079	(8,639,703)

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit		1,000,000	1,000,000
Bank overdraft at balance date		-	-
Credit card limit		10,000	5,000
Credit card balance at balance date		(5,499)	(4,120)
Total amount of credit unused		1,004,501	1,000,880

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. CONTINGENT LIABILITIES

The Shire of Meekatharra has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. Remediation plans including the rehabilitation cost is expected to be finalised by December 2023.

Current Landfill Site

Crown Reserve 45111 Meekatharra – Lot 191 on Plan 218548 and Lot 192 on Plan 412642

Shire Depot

Crown Reserve 38927 Meekatharra – Lot 832 on Plan 21584, Lot 500 on Plan 69309 and Lot 850 on Plan 185176

Other

Two mining tenement sites have been identified by the Department of Water and Environment Regulation as being “contaminated – remediation required”. In accordance with the Mining Act 1979, the responsibility for the rehabilitation of this land is with the tenement site lessee, and both sites are leased. As such, the Shire has no provision for rehabilitation as at 30 June 2023.

16. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	270,745	336,737
	270,745	336,737
Payable:		
- not later than one year	270,745	336,737

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

17. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	26,667	20,000	17,500
President's meeting attendance fees	9,000	7,457	9,400
	35,667	27,457	26,900
Deputy President's annual allowance	6,667	5,000	3,958
Deputy President's meeting attendance fees	6,100	7,457	6,950
	12,767	12,457	10,908
All other council member's meeting attendance fees	26,400	37,286	27,760
All other council member's travel and accommodation expenses	10,653	16,109	11,259
	37,053	53,395	39,019
17(b)	85,487	93,309	76,827

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	772,777	774,570
Post-employment benefits	99,767	93,035
Employee - other long-term benefits	(34,828)	16,229
Employee - termination benefits	59,215	196,071
Council member costs	85,487	76,827
17(a)	982,418	1,156,732

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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17. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	63,801	146,829
Purchase of goods and services	262,292	96,960

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 17(a) and 17(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

18. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2023 or which would require a separate disclosure.

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

19. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

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

20. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22
Rate Description	Basis of valuation	\$	of	Actual	Actual	Actual	Actual	Budget	Budget	Actual
			Properties	Rateable	Rate	Interim	Total	Rate	Total	Total
				Value*	Revenue	Rates	Revenue	Revenue	Revenue	Revenue
				\$	\$	\$	\$	\$	\$	\$
General rate	Gross rental valuation	0.088869	312	3,871,712	344,075	316	344,391	345,693	-	341,632
Mining	Unimproved valuation	0.200000	969	23,870,222	4,774,044	73,920	4,847,964	4,787,175	(39,576)	4,200,842
Rural/Pastoral	Unimproved valuation	0.085000	45	3,388,717	288,041	80,921	368,962	288,041	-	214,523
Total general rates			1,326	31,130,651	5,406,160	155,157	5,561,317	5,420,909	(39,576)	4,756,997
Minimum payment										
		\$								
General rate	Gross rental valuation	400	85	47,622	34,000	-	34,000	34,000	-	34,800
Mining	Unimproved valuation	350	303	279,241	106,050	-	106,050	103,250	-	104,650
Rural/Pastoral	Unimproved valuation	350	23	15,531	8,050	-	8,050	8,050	-	8,050
Total minimum payments			411	342,394	148,100	-	148,100	145,300	-	147,500
Total general rates and minimum payments			1,737	31,473,045	5,554,260	155,157	5,709,417	5,566,209	(39,576)	4,904,497
Concessions							(11,569)		(12,200)	(12,172)
Total Rates							5,697,848		5,514,433	4,892,325

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

*Rateable Value at time of raising of rate.

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

21. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
	Note	2022/23 (30 June 2023 Carried Forward) \$	2021/22 (30 June 2022 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals		(234,752)	(18,678)
Less: Movement in liabilities associated with restricted cash		196,190	(190,087)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(2,764)	(2,998)
Add: Loss on disposal of assets		184,516	336,664
Add: Depreciation	9(a)	6,277,881	5,924,951
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions		29,357	(25,895)
Non-cash amounts excluded from operating activities		6,450,428	6,023,957
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	22	(21,217,713)	(22,387,224)
Add: Current liabilities not expected to be cleared at end of year			
- Employee benefit provisions		375,206	179,016
Total adjustments to net current assets		(20,842,507)	(22,208,208)
Net current assets used in the Statement of Financial Activity			
Total current assets		34,340,878	32,673,432
Less: Total current liabilities		(1,196,559)	(1,841,676)
Less: Total adjustments to net current assets		(20,842,507)	(22,208,208)
Surplus or deficit after imposition of general rates		12,301,812	8,623,548

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

22. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	398,160	10,726	-	408,886	398,160	963	-	399,123	398,160	-	-	398,160
(b) Plant Reserve	2,660,383	71,683	(1,885,007)	847,059	2,660,383	6,008	(1,885,007)	781,384	2,660,383	-	-	2,660,383
(c) Airport Reserve	953,396	25,689	-	979,085	953,396	2,153	-	955,549	953,396	-	-	953,396
(d) Airport Runway Reserve	3,285,102	88,515	-	3,373,617	3,285,102	6,647	(1,100,000)	2,191,749	2,943,192	341,910	-	3,285,102
(e) Building Reserve	1,736,012	46,476	(139,641)	1,642,847	1,736,012	3,277	(737,556)	1,001,733	1,251,218	681,175	(196,381)	1,736,012
(f) Industrial Park Reserve	849,846	22,898	-	872,744	849,846	1,919	-	851,765	849,846	-	-	849,846
(g) Infrastructure & Development Reserve	1,017,378	27,413	-	1,044,791	1,017,378	1,846	-	1,019,224	1,017,378	-	-	1,017,378
(h) Interpretive Centre Reserve	1,891,233	50,959	-	1,942,192	1,891,233	4,271	-	1,895,504	1,891,233	-	-	1,891,233
(i) Lloyd's Revitalisation Reserve	1,571,704	42,349	-	1,614,053	1,571,704	4,014	-	1,575,718	1,571,704	-	-	1,571,704
(j) Reseals & Rejuvenation Reserve	5,529,218	401,207	-	5,930,425	5,529,218	263,756	-	5,792,974	5,105,618	423,600	-	5,529,218
(k) Roads -Second / Final Seals Reserve	1,744,753	47,012	-	1,791,765	1,744,753	3,940	-	1,748,693	1,744,753	-	-	1,744,753
(l) Shire Water Reserve	322,648	8,693	-	331,341	322,648	729	-	323,377	322,648	-	-	322,648
(m) Swimming Pool Reserve	152,184	4,101	-	156,285	152,184	344	(150,000)	2,528	152,184	-	-	152,184
(n) Transport Reserve	61,207	1,650	-	62,857	61,207	138	-	61,345	61,207	-	-	61,207
(o) Covid 19 Emergency Response/Cashflow Supplement Reserve	214,000	5,766	-	219,766	214,000	483	-	214,483	214,000	-	-	214,000
	22,387,224	855,137	(2,024,648)	21,217,713	22,387,224	300,488	(3,872,563)	18,815,149	21,136,920	1,446,685	(196,381)	22,387,224

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

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the ongoing reserves are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	- To used to fund annual and long service leave requirements.
(b) Plant Reserve	- To be used for the acquisition of major plant on an ongoing basis.
(c) Airport Reserve	- To be used to fund the capital improvements of the airport infrastructure.
(d) Airport Runway Reserve	- To be used to fund the future construction requirements of the airport runway.
(e) Building Reserve	- To be used for the future building requirements for Council purposes.
(f) Industrial Park Reserve	- To be used to fund the development of a new industrial park within the Shire.
(g) Infrastructure & Development Reserve	- To be used to development existing town infrastructure of a commercial or non commercial nature and fund projects deemed by Council to provide a necessary long term employment or economic benefit to the community.
(h) Interpretive Centre Reserve	- To be used to acquire and refurbish the Interpretive Centre.
(i) Lloyd's Revitalisation Reserve	- To be used to fund the renovations and building works as per Meeka Revitalisation plan at Lloyd's building.
(j) Reseals & Rejuvenation Reserve	- To be used to fund reseals and rejuvenation of sealed roads.
(k) Roads -Second / Final Seals Reserve	- To be used to fund final seals to roads that have previously been primer sealed.
(l) Shire Water Reserve	- To be used for capital water requirements of parks and gardens administered by the Shire.
(m) Swimming Pool Reserve	- To be used to fund retiling the swimming pool basins.
(n) Transport Reserve	- To be used to fund the expansion of the road network that cannot be met by operating income.
(o) Covid 19 Emergency Response/Cashflow Supplement Reserve	-To be used to provide assistance to local businesses and provision of critical services during the Covid-19 pandemic.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Meekatharra

To the Council of the Shire of Meekatharra

Opinion

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

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

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

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

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

Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
5 December 2023

