



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Annual Electors Meeting

Held at the Lesser Hall  
Anderson Street, Dowerin WA 6461  
Tuesday 29 March 2022



**ABN: 35 939 977 194**  
P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)  
13 Cottrell Street, Dowerin WA 6461

 [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)

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Shire of Dowerin  
Annual Electors Meeting  
Tuesday 29 March 2022



**1. Official Opening**

The President welcomed those in attendance and declared the meeting open at 6:00pm, and requested attendees to check in using the QR Code for the Lesser Hall or completing the hard copy Contact Register. The President also reminded attendees of the need to adhere to social distancing requirements.

**2. Record of Attendance / Apologies / Leave of Absence**

**Councillors:**

Cr RI Trepp	President
Cr BA Ward	Deputy President
Cr DP Hudson	
Cr PA McMorran	
Cr WG Allsopp	
Cr JC Sewell	

**Staff**

Ms R McCall	Chief Executive Officer
Mr A Wooldridge	Manager Corporate & Community Services
Mr D Davey	Acting Manager Works & Assets
Ms L Dreghorn	Executive & Governance Officer

**Members of the Public:** Emma Richards, Russel Sutherland, Lyn Phillips, Ian Phillips, Diane Hudson, Suzy Crippen, Brent Walsh,

**Apologies:** Cr AJ Metcalf, Cr LG Hagboom,

**Approved Leave of Absence:** Nil

**3. Confirmation of Minutes of the Previous Meeting(s)**

3.1 Annual Electors Meeting held on 3 February 2021

**Attachment 3.1A**

**Voting Requirements**

Simple Majority  Absolute Majority

**Officer's Recommendation/Resolution**

**Moved:** Cr Hudson **Seconded:** Emma Richards

**0580** That, in accordance with Section 5.32 of the *Local Government Act 1995*, the Minutes of the Annual Electors Meeting held on 3 February 2021, as presented in Attachment 3.1A, be confirmed as a true and correct record of proceedings.

**CARRIED**

## 4. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

### 4.1 Receipt of the 2020/21 Annual Report

<h1>Corporate &amp; Community Services</h1>		 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY
<b>Date:</b>	24 March 2022	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Aaron Wooldridge, Manager Corporate & Community Services	
<b>Author:</b>	Linley Dreghorn, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>SharePoint Reference:</b>	Organisation/Governance/Council Meetings/2022 Annual Electors Meeting	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<b>Attachment 4.1A</b> - 2020/21 Annual Report	

#### Purpose of Report

Executive Decision

Legislative Requirement

#### Summary

This Item presents the 2020/21 Annual Report to the Annual Electors Meeting.

#### Background

The annual financial statements for the year ended 30 June 2021 have been completed, as has the annual audit of those financial statements by Council's auditors, Macri Partners Chartered Accountants (Macri).

The Audit & Risk Committee adopted the 2020/21 Annual Report at its March 2022 meeting (CMRef 0566), with Council also adopting the 2020/21 Annual Report at its March 2022 Meeting (CMRef 0572).

The 2020/21 Annual Report is provided as an Attachment.

#### Comment

The 2020/21 Annual Report consists of the following parts:

1. 2020/21 Annual Financial Statements;
2. Independent Auditor's Report;
3. President's Report;
4. CEO's Report; and
5. Statutory Reports.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

### Consultation

Local Public Notice provided on 17 March 2022  
 Council Meeting 15 March 2022  
 Audit & Risk Committee Meeting 8 March 2022  
 OAG & Macri  
 Senior Management Group

### Policy Implications

Nil

### Strategic Implications

#### Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

### Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Regulation 15 of the *Local Government (Administration) Regulations 1996* state that the matters to be discussed at an Annual Electors Meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

### Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Management Framework

<b>Risk Rating (after treatment)</b>	Adequate
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### Financial Implications

Nil

### Meeting Comment

The President noted that while Comprehensive Income was listed as \$500,000 for this year and may look small in comparison to the previous year's \$32 million, this figure is anomalous due to the asset revaluation that previous year. Amended as per Ordinary Council Meeting resolution CMRef 0584 held on 19 April 2022.

While the 2020/21 Annual Report indicated a negative trend in some ratios, the President explained this was due to the Shire relying heavily on grant funding, being unable to raise the necessary amount from rates. It was also noted the situation was not unique to Dowerin with many smaller local governments in the same situation. Advocacy is being undertaken across the sector to review the methodology in determining the ratios, and the value they provide to the public and organisation.

The President was also pleased to confirm that an Unqualified Audit was achieved from the end of year audit process, thanking and congratulating staff on their efforts to achieve such a result.

### Voting Requirements



Simple Majority



Absolute Majority

### Resolution

**Moved:** Cr Allsopp

**Seconded:** Suzy Crippen

**0581** That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the President's Report, as included in Attachment 4.1A, be received.

**CARRIED**

### Officer's Recommendation/Resolution

**Moved:** Cr Allsopp

**Seconded:** Brent Walsh

**0582** That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the 2020/21 Annual Report, as presented in Attachment 4.1A, be received.

**CARRIED**

## **5. General Business**

### **6.1 Previous Business**

The President addressed business arising from the previous minutes. Some items still outstanding include:

Back up power supply for Field Days and DCC

Main Street – hand/parking rails and northern end LED lighting

Water Catchment – Field Days site

Community bus - E. Richards requests that Council reconsider this soon. Appreciates that due to current COVID conditions the utilisation of the bus is low, however safety concerns need to be addressed.

The CEO advised that the item was presented to Council and Council resolved not to proceed with the purchase. The Ceo also advised that funding bodies were contacted to ascertain the likelihood of attracting grant funding however the feedback suggests that due to Dowerin's population and the bus' current utilisation rate, the chance of a successful funding application would be very slim to nil. Therefore, the replacement would need to be 100% funded by the community.

### **6.2 Upgrade Dowerin – Kalannie Road**

The question was asked as to how much of these road works is grant funded and how much was the Shires contributions. The MWA advised that the Shire's contribution is 6.5%.

The CEO confirmed this project to be a 4 year project and that we are currently in the first year which is valued at \$1.2 million. The second year is valued at \$1.1 million for 5km.

Mrs Phillips has reviewed the flora report and has been out and marked the rare flora with pink tape.

CEO asked Mrs Phillips if she has been happy with the community consultation process. Mrs Phillips confirmed she has been happy with the consultation.

### **6.3 Road Construction**

New road constructions are already failing. The question was asked if this is this due to poor construction or poor material and if cost is a factor. MWA advised that cement stabilisation assists with foundation however there is considerable cost involved with road construction and given the current global factors, material costs are increasing. Subsurface moisture and salinity also are a factor.

R. Sutherland used Toodyay Road to Perth as an example as this was reconstructed only 6 months old and is already showing signs of failures. Northam – Pinthara Road significant failures.

### **6.4 Shire Vehicle Servicing**

The question was asked regarding Shire fleet pre-starts checks. Are these being done and when? CEO responded that we have a comprehensive maintenance schedule. Daily vehicle checks are being undertaken and regular servicing is being carried out by local services.

The CEO was then asked if the Shire is buying locally. CEO acknowledges the reference to a recent incident when due to time constraints tyres were purchased in Northam. It is Shire practice to support local where possible.

### **6.5 Field Days**

It was raised if the Dowerin Field Days will proceed in 2022. The CEO advised that at this stage yes, obviously COVID-19 pending.

## **6.6 Housing**

The issue was raised regarding the serious lack of housing availability in town. It is hard for businesses to put investment into building their businesses when there is no housing to accommodate staff let alone families. What is going to be done to address this?

It was suggested to build another Melrose Place unit block.

It was also raised regarding the lack of local builders available in town. Aged care housing is also an issue we need to address with our aging population.

## **6.7 Electric Charging Point in Dowerin**

The President raised the suggestion to install an EV charging point at the SSA to encourage people to stay overnight in Dowerin. Cr McMorrان asked if it would be possible to partner with RAC to establish this. CEO advised that this is on the works through

## **6.8 Community Engagement**

Cr Hudson advised that by bringing the community together some previously old and run down buildings have been resurrected. Shire isn't the be all and end all to getting works around town done. Let's encourage the community to get together and put more effort into building our community.

## **6.9 Dowerin Triathlon**

The Triathlon was held on the 26 March and was a great success with 37 competitors across 7 categories. The event was well run and positive feedback has been received.

Congratulations to all participants on their achievements.

## **6. Closure**

There being no further business the President thanked those in attendance and declared the meeting closed at 6.52pm.





SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Annual Electors Meeting

Held at the Dowerin Community Club  
East Street, Dowerin WA 6461  
Wednesday 3 February 2021



**ABN: 35 939 977 194**

**P (08) 9631 1202 E [dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)**  
13 Cottrell Street, Dowerin WA 6461

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<b>4.</b>	<b>Confirmation of Minutes of the Previous Meetings</b>
4.1	<a href="#"><u>Annual Electors Meeting held on 18 February 2020</u></a>
<b>5.</b>	<b>Officer's Reports - Corporate and Community Services</b>
5.1	<a href="#"><u>Receipt of the 2019/20 Annual Report</u></a>
<b>6.</b>	<b>General Business</b>
6.1	<a href="#"><u>Questions of which prior notice has been given and from the floor as accepted by the President</u></a>
<b>7.</b>	<b>Closure</b>

Shire of Dowerin  
Annual Electors Meeting  
Wednesday 3 February 2021



**1. Official Opening**

The President welcomed those in attendance and declared the meeting open at 6.04pm, and requested attendees to check in using the QR Code for the Dowerin Community Club or completing the hard copy Contact Register. The President also reminded attendees of the need to adhere to social distancing requirements.

**2. Record of Attendance / Apologies / Leave of Absence**

**Councillors:**

Cr DP Hudson	President
Cr BA Ward	Deputy President
Cr LH Holberton	
Cr RI Trepp	

**Staff**

Ms R McCall	Chief Executive Officer
Mr L Vidovich	Manager Works & Assets
Ms V Green	Executive & Governance Officer

**Members of the Public:**

R Adams, V Clifford, T Gerrard, D Hatwell, D Jennings, M Phillips, E Richards, P Woods

**Apologies:**

Cr LG Hagboom, Cr AJ Metcalf, Cr JC Sewell, Ms C Delmage, Mrs D Hudson, Mr & Mrs S Parkin

**Approved Leave of Absence:**

Nil

**3. Confirmation of Minutes of the Previous Meeting(s)**

3.1 Annual Electors Meeting held on 18 February 2020

**Attachment 3.1A**

**Voting Requirements**

Simple Majority  Absolute Majority

**Officer's Recommendation/Resolution**

**Moved:** E Richards **Seconded:** Cr Ward

**0359** That, in accordance with Section 5.32 of the *Local Government Act 1995*, the Minutes of the Annual Electors Meeting held on 18 February 2020, as presented in Attachment 3.1A, be confirmed as a true and correct record of proceedings.

**CARRIED**

## 4. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

### 4.1 Receipt of the 2019/20 Annual Report

<h1>Corporate &amp; Community Services</h1>		 <b>SHIRE OF DOWERIN</b> TIN DOG TERRITORY
<b>Date:</b>	20 January 2021	
<b>Location:</b>	Not applicable	
<b>Responsible Officer:</b>	Cherie Delmage, Manager Corporate & Community Services	
<b>Author:</b>	Vanessa Green, Executive & Governance Officer	
<b>Legislation:</b>	<i>Local Government Act 1995</i>	
<b>SharePoint Reference:</b>	Organisation/Governance/Council Meetings/2021 Annual Electors Meeting	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 4.1A</a> - 2019/20 Annual Report	

#### Purpose of Report

Executive Decision

Legislative Requirement

#### Summary

This Item presents the 2019/20 Annual Report to the Annual Electors Meeting.

#### Background

The annual financial statements for the year ended 30 June 2020 have been completed, as has the annual audit of those financial statements by Council's auditors, AMD Chartered Accountants (AMD).

The Audit & Risk Committee adopted the 2019/20 Annual Report at its January 2021 meeting (CMRef 0341), with Council also adopting the 2019/20 Annual Report at its January 2021 Meeting (CMRef 0346).

The 2019/20 Annual Report is provided as an Attachment.

#### Comment

The 2019/20 Annual Report consists of the following parts:

1. 2019/20 Annual Financial Statements;
2. Independent Auditor's Report;
3. President's Report;
4. CEO's Report; and
5. Statutory Reports.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

### Consultation

Local Public Notice provided on 20 January 2021  
 Council Meeting 19 January 2021  
 Audit & Risk Committee Meeting 19 January 2021  
 OAG & AMD  
 Senior Management Group

### Policy Implications

Nil

### Strategic Implications

#### Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 2 & 3

Reference: L3, L4 & L5

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

### Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Regulation 15 of the *Local Government (Administration) Regulations 1996* state that the matters to be discussed at an Annual Electors Meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

### Risk Implications

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework

<b>Action (Treatment)</b>	Document Governance Management Framework
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications**

Nil

**Meeting Comment**

The President noted that while Comprehensive Income was listed as \$32 million this was due to a revaluation of the Shire's roads.

With the transition to NEWROC from AROC the shared equity in AROC and the equipment (toilets and lighting plant) was raised. The CEO advised the Shire's shared equity in AROC had been paid out with the Shire currently maintaining a share in the equipment. The equipment is now being managed by the Shire of Northam with the members of the public able to hire the equipment at the community rate. Should the equipment be sold by AROC at a later date, the Shire of Dowerin would be paid out for its share in the assets. It was further queried whether NEWROC were looking to purchase similar equipment in the near future, with the CEO advising this was not a current priority for NEWROC.

While the 2019/20 Annual Report indicated a negative trend in some ratios, the President explained this was due to the Shire relying heavily on grant funding, being unable to raise the necessary amount from rates due to a declining population. It was also noted the situation was not unique to Dowerin with many smaller local governments in the same situation. Advocacy is being undertaken across the sector to review the methodology in determining the ratios, and the value they provide to the public and organisation.

The President was also pleased to confirm there were no Findings from the end of year audit process, thanking and congratulating staff on their efforts to achieve such a result.

**Voting Requirements**



Simple Majority



Absolute Majority

**Resolution**

**Moved:** Cr Trepp

**Seconded:** T Gerrard

**0360** That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the President's Report, as included in Attachment 4.1A, be received.

**CARRIED**

**Officer's Recommendation/Resolution**

**Moved:** Cr Ward

**Seconded:** R Adams

**0361** That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the 2019/20 Annual Report, as presented in Attachment 4.1A, be received.

**CARRIED**

## **5. General Business**

### **6.1 Roadworks**

Funding for the flood damage works has been approved in the amount of \$5.6 million. The tender seeking contractors to complete the works is currently being advertised. The works include road reconstruction, table drains, guide posts, culverts etc, with the works required to be completed within a certain timeframe.

The tender to establish a Panel of Contractors for the provision of wet & dry plant hire was recently advertised and is expected to be presented to the February Council meeting for consideration.

In the last financial year around \$2,274,801 was spent on road maintenance & construction, which amounts to between 40-50% of the Shire's overall budget. It is believed that roadworks have improved, with it being a high priority throughout the year. It is anticipated road works will continue to be a high priority in coming years with 10 year plans recently adopted by Council.

The Shire is active in advocating for more funding & support for smaller councils in respect to roads. The Wheatbelt Secondary Freight Network will provide funding, primarily for the Dowerin-Kalannie Road. It is hoped the works on this road can commence in the next financial year, subject to approval of the project inline with the project's other road priorities.

### **6.2 Back Up Power Supply**

The question was asked whether the Field Days or Dowerin Community Club (DCC) were looking at procuring a generator or other back up power supply. It was noted that the Shire had a back up generator, although it is not able to be moved, and that the Workcamp also had a back up supply.

As the Town Hall, Recreation Centre & DCC were the district's designated evacuation/welfare centres it would make sense for alternative/back up power to be available.

The matter was taken on board with investigations and discussions to be undertaken to identify a suitable solution.

### **6.3 Lessor Hall Airconditioning**

It was raised at the last Annual Electors Meeting that the Hall would be air conditioned, with the query raised as to whether that had been completed. The CEO advised that the airconditioning had been installed as well as new blinds.

### **6.4 Dowerin Short Stay Accommodation**

The President advised that visitation numbers to the Short Stay had improved, with word of mouth increasing the number of people staying there. Additionally, that it is being well managed and maintained by staff.

### **6.5 PA System**

The new PA system was purchased in September 2019 however feedback from the 2021 Australia Day event was that it was difficult to hear the speeches, particularly from the rear. It was suggested that perhaps the speakers needed to be moved to the rear of the crown at an event so the sound would feed forward. The CEO advised that investigations would occur to find a suitable solution.

It was also suggested that speakers should be installed in the Town Hall as, particularly for funerals, it was sometimes difficult to hear. While it was noted that the PA systems used in the Hall were not the Shire's and therefore would belong to the hirer (ie the funeral company or alike) the matter could be considered for future budgets, depending on the cost and infrastructure involved.

## **6.6 2021 Australia Day Event**

Feedback received was that it was a great event, the best it has been. The President was pleased to receive that feedback and advised that a large amount of funding had been received from the Australia Day Council which contributed towards the event and the equipment used at the event. This equipment could also be utilised for a number of future Shire events. The President thanked and congratulated staff on their efforts in achieving such a great community event.

## **6.7 Recycling**

With the introduction of the Container Deposit Scheme the question was raised whether the Shire could re-establish the recycling drop off point/service. The CEO advised that a number of community groups were participating in the Scheme as a fund raiser so the Shire would not want to compete with that. However, contact could be made with those groups (the CRC, High School and Swimming Club) to ascertain whether members of the public were able to drop off recyclables to them for processing.

## **6.8 Main Street**

It was suggested that the hand/parking rails in the main street could cause an accident should someone run into them, particularly if they were from out of town and not aware that the rails were there.

The CEO advised that as part of the main street redevelopment it was planned for the rails to be painted so they would be more visible, with an option to include reflective tape or some other suitable solution.

The new LED lights in the main street were also mentioned, with the increased level of light being considered favourable.

## **6.9 Goomalling-Merredin Road Overhanging Trees**

Concerns were raised over the number of overhanging trees and branches on the road between Goomalling and Dowerin. It was advised that Main Roads WA (MRWA) were the responsible agency for the road hence the Shire of Dowerin had no authority to undertake any works along the road. However, notice could be provided to MRWA highlighting the community's concerns.

## **6.10 Communication with the Shire**

With the Despatch closing during January and going to fortnightly publication it was suggested that the Shire could distribute weekly communications through various mediums to ensure the community was informed. The CEO advised that while internal discussions had occurred around the production of a regular newsletter (ie Council Connect) to do so weekly would be staff resource heavy, with other priorities within the community development area. Further, that should the Shire include an A4 flyer in everyone's post box it would cost the equivalent of a full letter (ie \$1.10 each) which would be cost prohibitive in the medium-longer term.

Concerns were also raised that the Despatch should continue with weekly publication and that it should be released on a Thursday, as opposed to the current proposal that it be released on a Friday. The President suggested that, as the CRC was a volunteer based organisation which the Shire did not have the authority or right to interfere with, members of the community with such concerns could consider becoming a volunteer or otherwise contributing to and supporting the CRC. It was noted that the CRC needed the community to support it and with more support, it may be possible for those concerns to be addressed.

A copy of the Shire staff and their core responsibilities was requested so that members of the public knew who to direct their queries to. While only 11 staff work within the Administration Office, and it would be likely that the individuals would change over time, the CEO advised the matter would be taken on board and information provided where possible.

The matter of communication with the local police was raised with the suggestion that there be more interaction with the community. The CEO advised that the Dowerin



Station was considered a Mobile Station hence the two Officers could be sent to a different town or incident at a moment's notice. The CEO added that the Officer's were members of the Dowerin Local Emergency Management Committee as well as the COVID-19 Working Group which has been meeting regularly (weekly during the critical point of the pandemic) so there was an established and regular communication pathway between the Shire and other agencies.

With many new families in town and the start of the school year it was suggested that a Welcome to Dowerin may be a worthwhile event to enable a meet and greet, with the Police included. The CEO advised that numerous town conduct a similar event and while the event calendar up to April 2021 is heavily booked, it may be possible to incorporate such an activity if not to hold one on its own. In terms of selecting a suitable date and Police attendance however, that could not be guaranteed and would be dependent on their own workloads and priorities at the time.

### **6.11 Water Catchment**

To reduce the chance of water build up and damage it was suggested that a contour bank be installed from the Field Days east ticket box to the dam, with the suggestion that the water could be caught for use or additional dam storage.

The President advised that Field Days would need to have input into such a proposal as moving machinery and vehicles over a contour bank may not be ideal. In addition, the land on which the dam is located is owned by Dowerin Events Management/Dowerin Field Days, not the Shire.

The Shire had submitted a funding application for a larger water project, incorporating the CBH Dam, however that grant was unsuccessful.

Investigations on the proposed suggestion and other alternatives would be undertaken.

### **6.12 Rubbish**

Concerns were raised over the amount of rubbish being stored on the Shire's lower block. The CEO advised that, while the parks and gardens team leave green waste on site to accumulate enabling cost and time efficiencies in taking such waste to the landfill site, the rubble and concrete which had been dumped at the block did not belong to the Shire.

Investigations would occur to determine who dumped the waste and whether it constituted illegal dumping.

### **6.13 Community Bus**

The Community Bus is coming to the end of its life, with maintenance costs and issues increasing recently. Pricing has been sought for a replacement with quotes received indicating the cost options are:

Option 1:

12 seater

\$63,823

Less Trade \$22,000

Option 2:

22 seater

\$105,947

Less Trade \$22,000

Option 3:

22 seater converted for wheelchair access (reduces seats to 13 passengers, 1 driver)

\$154,380

Less Trade \$22,000

Funding bodies were contacted to ascertain the likelihood of attracting grant funding however the feedback suggests that due to Dowerin's population and the bus' current

utilisation rate, the chance of a successful funding application would be very slim to nil. Therefore, the replacement would need to be 100% funded by the community.

Unfortunately the expense to refurbish the current bus and convert to disability access is not feasible on a old vehicle worth only \$22,000.

The President acknowledged that further consultation with the various users and other stakeholders would need to occur to identify other options and a suitable solution. The CEO added that while the bus was in need of replacement in the near future, it was not scheduled in the Plant Replacement Program to be replaced for around another 8 years, with other more critical plant due for replacement earlier.

<b>6.</b>	<b>Closure</b>
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There being no further business the President thanked those in attendance and declared the meeting closed at 7.18pm.



# Annual Report 2020/21





**Shire of Dowerin**

(08) 9631 1202

13 Cottrell Street

Dowerin WA 6461

[dowshire@dowerin.wa.gov.au](mailto:dowshire@dowerin.wa.gov.au)

[www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au)



SHIRE OF

**DOWERIN**

TIN DOG TERRITORY

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## Vision Statement

“A thriving and supportive rural community which offers lifestyle choices and opportunities for all”

## OUR MISSION - COMMUNITY VISION AND VALUES

Identified during the public engagement process for the development of the Integrated Strategic Plan, the Dowerin community adopted the following as its Vision Statement:

*“A thriving and supporting rural community which offers lifestyle choices and opportunities for all”*

In delivering this Vision for the community the Shire of Dowerin recognises our commitment to the community by:



We will be open, fair and impartial in what we do



We will consult and engage with our community



We will encourage, welcome and value feedback



We will encourage and support the volunteers in our community



We will spend local as often as we can



We will treat people with respect



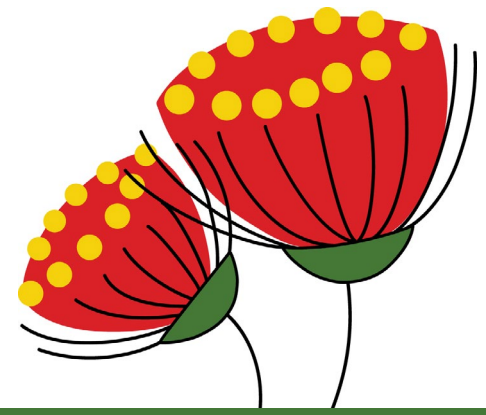
We will value our natural environment and treat it with importance



The Shire’s priorities are described by five key result areas below:

SHIRE PRIORITIES				
<p><b>Our Community</b></p> <p>We live in a diverse, healthy, safe and connected community</p>	<p><b>Our Economy</b></p> <p>We are an attractive location to invest, live, play, visit and work</p>	<p><b>Our Infrastructure</b></p> <p>We have functional infrastructure that meets the needs of the community</p>	<p><b>Our Natural Environment</b></p> <p>We manage our natural environment appropriately to ensure a sustainable future for our community</p>	<p><b>Our Organisation</b></p> <p>We are recognised as a transparent, well governed, and effectively managed Local Government</p>





## PRESIDENTS MESSAGE

“This year has seen some terrific community activation areas throughout our community.”

### COVID-19 PANDEMIC

The Covid-19 pandemic continues to have substantial effects on our country in particular, our Eastern seaboard counterparts have had to endure a year like no other. The restrictions introduced by our Federal and State Governments changed the way in which we lived our lives and made us focus on what is really important to us as individuals and communities.

I am pleased to say that through it all Dowerin has fared relatively well, certainly in comparison to others, however we are certainly not immune.

### NEWROC MEMBERSHIP

The North Eastern Wheatbelt Regional Organisation of Councils is a voluntary organisation of seven local governments, established for over 20yrs. The purpose of NEWROC is to work together for successful communities. NEWROC achieves this with regional collaboration to champion opportunities for the communities.

The collaboration between Town Team Movement and NEWROC resulted in an impressive “Dowerin Do Over” earlier this year. This event also encouraged the establishment of the Dowerin Town Team - Dowerin This Together. The team successfully secured RAC

funding for a transformation of the facade of the Tin Dog General Store where future community activities will be held.

We look forward to continuing our partnership with NEWROC and the ventures that this will bring to our community.

### THANK YOU & ACKNOWLEDGEMENTS

As President of Council, I take this opportunity to thank my fellow Councillors for their support and dedication to Council and our community.

In addition, this year has again seen a number of changes in staff, and I would like to welcome all the new employees to Dowerin.

Finally, I would like to welcome the new Councillors and look forward to working cohesively together to hold Dowerin in good stead for the future.



## CEO'S MESSAGE

“The Shire has achieved some solid results in what has been a difficult and challenging year.”

### FLOOD DAMAGE

The Shire sustained significant damage to roads and drainage infrastructure as a result of heavy rain in February 2020. Funding was secured for the restoration of damaged infrastructure under the Disaster Recovery Funding Arrangements WA (DRFAWA) funding program.

Upon the completion of the tender process contractors were engaged to project manage and undertake the essential public asset reconstruction works determined by DRFAWA. The approved works commenced in May 2021 and is to be completed by June 2022.

### COMMUNITY ENGAGEMENT

Communication and engagement with the community is a priority for the Shire with a focus on providing information to the community through Council Connect, the Shire website, Facebook and other social media platforms.

### REGIONAL COLLABORATION

The Shire became a financial council member of the North Eastern Wheatbelt Organisation of Councils (NEWROC). There are synergies between the seven Member Councils, therefore presents opportunity for regional collaboration and resource sharing. NEWROC is well structured with a strategic plan identifying focus areas that align with our objectives.

### GOVERNANCE AND COMPLIANCE

The Local Government Legislation Amendment Act 2019 was passed by Parliament. This Act addresses elected member training, the treatment of gifts, a new code of conduct, changes to the Standards Panel, best practice for CEO recruitment, performance review and early termination; and greater transparency through more information being made more easily accessible online.

We have responded in a timely manner to ensure controls and systems comply with the newly introduced reform.

The Shire commenced the 8-year review process to consider if the local laws should be repealed, left as is or amended. The review process includes community comment on prospective changes.

### INTEGRATED PLANNING

Following an engagement series, the Strategic Community Plan and Corporate Business Plan was reviewed extensively. As a result, our adopted Integrated Strategic Plan reinforces our commitment to the people who live, work and visit our Shire and to regional co-operation and prosperity.

The Youth Plan 2021-2024 was developed to confirm the Shire's dedication to the young people in our community based on comprehensive engagement.

## **COVID-19 IMPLICATIONS**

The Ministerial Order gazetted on 8 May 2020 resulted in many local governments around the state, including Dowerin, resolving a 0% increase in the rate in the dollar and placed a limit on the amount of interest able to be charged on overdue rates and installment charges. Council also adopted a COVID-19 Hardship Policy to ensure those within our community experiencing financial hardship can be dealt with in a fair and equitable manner.

## **LOCAL ROAD & COMMUNITY INFRASTRUCTURE PROGRAM**

LRCIP, funded by the Australian Government, supported local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

Our Shire received two allocations:

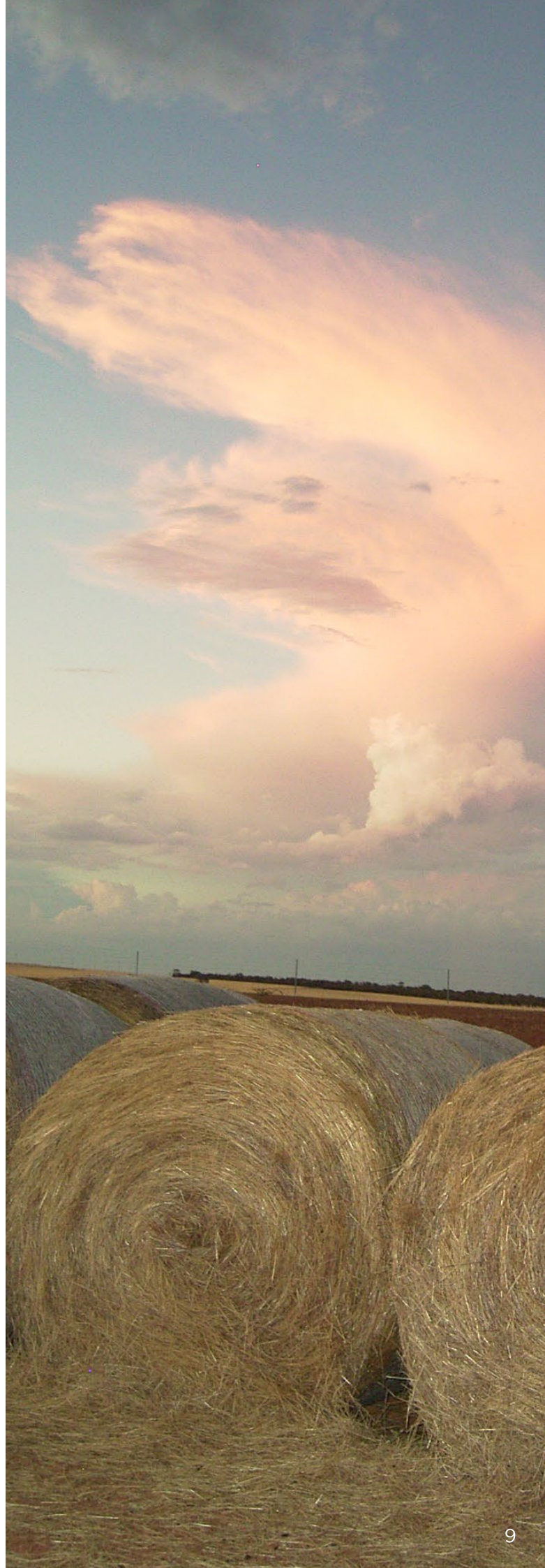
Phase 1 - \$383,746

Phase 2 - \$273,469

## **CLOSING ACKNOWLEDGEMENTS**

I extend my appreciation and recognition of all Shire staff for their invaluable contribution. Without the support and dedication of a professional, passionate and community focused workforce we would not have been able to achieve all we have over the past year.

I would like to acknowledge the support of Elected Members and the community in helping to progress towards our Vision - 'A thriving and supportive rural community which offers lifestyle choices and opportunities for all'.



## ABOUT DOWERIN

Green in winter, golden in summer, Dowerin is a small Wheatbelt community boasting a vast array of high quality community services and facilities for a town its size. The annual GWN7 Dowerin Machinery Field Days has cemented Dowerin on the map, attracting over 24,000 people to the town to enjoy one of the largest Machinery Field Days in the Southern Hemisphere over 2 days every August.

Dowerin caters for the needs of its varying demographics with a range of activities, facilities and services. For our seniors this includes Dowerin Home Care (DHC), and a range of independent living units. For families and children, Dowerin is home to Regional Early Education and Development (REED) previously Lil Tigers Day Care, which has proven to be a vital

service to families and local businesses, as well as the highly successful District High School. With the inclusion of the 24/7 gym, Memorial Swimming Pool and Dowerin Community Club, these combine to ensure that Dowerin is a family friendly place to live and work.

The district of Dowerin comprises of the town of Dowerin and a number of smaller localities covering a combined area of 1,867sq km. The district consists mostly of agricultural land used primarily for the production of sheep and grain. Other predominant industries in the region include cattle production, agricultural machinery & goods supply, heavy transport, CBH, retail, accounting and farm advisory services.



### PEOPLE

Resident population of 697

Median Age is 43

23.2% of the population is aged 0 to 14

20.7% aged 65 and over



### ECONOMY

137 registered businesses

Median weekly household income of \$1,125

Agriculture is the largest employing industry (33.4%)

Unemployment rate of 4.1%



### COMMUNITY

Established in 1906

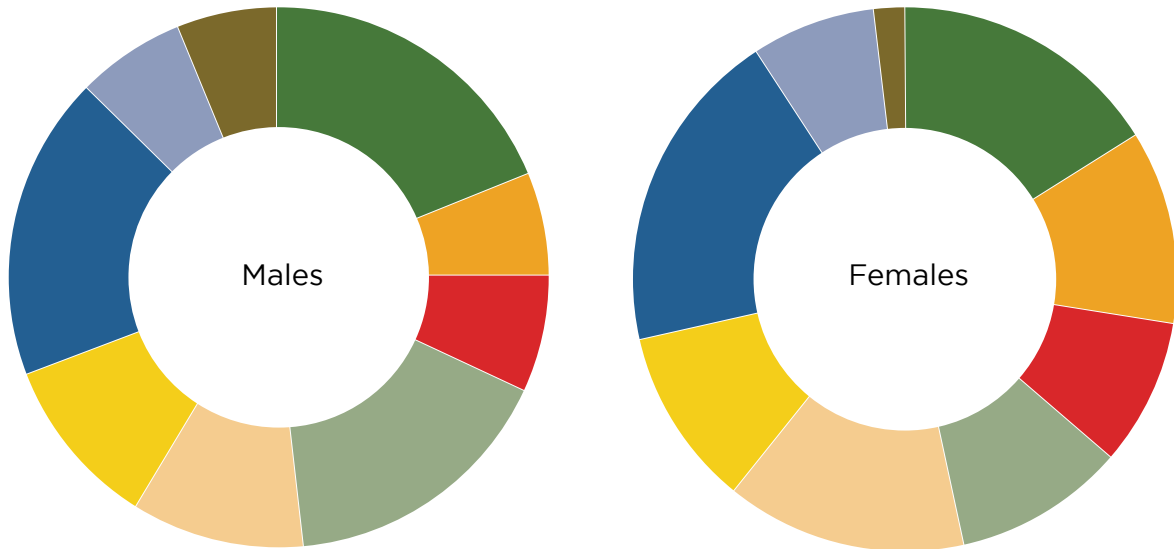
Located 156km from Perth

High quality community and sporting facilities

Diverse service delivery catering to community needs

## Demographics

A significant proportion of the population of Dowerin is aged 0-14 years (158 persons). On the opposite end of the spectrum, Dowerin also has a significant portion of people aged 60 to 74 (152 persons). Young people are underrepresented in Dowerin with just 23 people aged 15-19 and 35 people aged 20-24.



■ 0-9 years 
 ■ 10-19 years 
 ■ 20-29 years 
 ■ 30-39 years 
 ■ 40-49 years 
 ■ 50-59 years 
 ■ 60-69 years 
 ■ 70-79years 
 ■ 80+ years



## YOUR COUNCIL



**Cr Darrel Hudson**  
**SHIRE PRESIDENT**  
Term ends 2021



**Cr Bev Ward**  
**DEPUTY PRESIDENT**  
Term ends 2021



**Cr Adam Metcalf**  
**COUNCILLOR**  
Term ends 2023



**Cr Lindsay Hagboom**  
**COUNCILLOR**  
Term ends 2021



**Cr Len Holberton**  
**COUNCILLOR**  
Term ends 2021

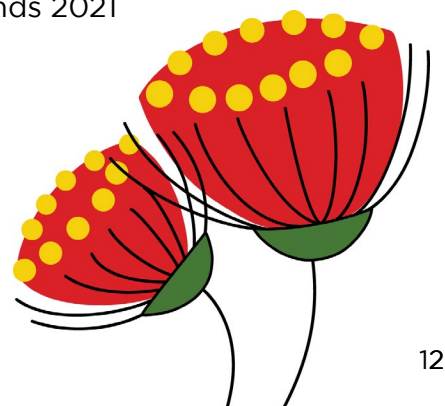


**Cr Rob Trepp**  
**COUNCILLOR**  
Term ends 2023



**Cr Jason Sewell**  
**COUNCILLOR**  
Term ends 2023

**VACANT SEAT**  
Term ends 2021



## COUNCILLOR TRAINING & CONTINUED PROFESSIONAL DEVELOPMENT

In accordance with Section 5.127 of the Local Government Act 1995, local governments are to report on the training undertaken by Councillors during the financial year. In addition to being provided on the Shire's website, the information is to be included in the Annual Report for that financial year.

Council Member Essentials	Cr Hudson	Cr Metcalf	Cr Hagboom	Cr Holberton	Cr Sewell	Cr Trepp	Cr Ward
<b>Elected to Council:</b>	<b>2017</b>	<b>2019</b>	<b>2017</b>	<b>2017</b>	<b>2019</b>	<b>2019</b>	<b>2017</b>
<b>Cost:</b>	<i>Online Subscription \$4,000 per annum for unlimited users</i>						
Understanding Local Government Provider: WALGA via e-learning	✓	✓	N/A	✓	✓	✓	✓
Serving on Council Provider: WALGA via e-learning	N/A	N/A	N/A	N/A	✓	✓	N/A
Meeting Procedures Provider: WALGA via e-learning	N/A	✓	N/A	N/A	✓	✓	✓
Conflicts of Interest Provider: WALGA via e-learning	N/A	✓	N/A	N/A	✓	✓	✓
Understanding Financial Reports & Budgets. WALGA via e-learning	N/A	N/A	N/A	N/A	✓	✓	N/A

### Legend:

N/A - Not applicable

In accordance with Section 5.126(1) of the Local Government Act 1995 and Regulation 10 of the Local Government (Administration) Regulations 1996, newly elected or re-elected Councillors must complete the above five courses within twelve months of their election. Councillors who have completed any of the above courses within the period of five years ending immediately before the day on which they were elected/re-elected are exempt from the training course and need only to complete the online assessment.

Other professional development undertaken by Councillors during the 2020/21 financial year is detailed below:

Other Professional Development	Cr Hudson	Cr Metcalf	Cr Hagboom	Cr Holberton	Cr Sewell	Cr Trepp	Cr Ward
WALGA Annual Conference	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Councillor Induction (in-house)	N/A	N/A	N/A	N/A	✓	N/A	N/A

**Legend:**

N/A - Not applicable

## ATTENDANCE AT COUNCIL MEETINGS

ATTENDANCE AT ORDINARY MEETINGS OF COUNCIL 2020/21												
COUNCILLOR	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Cr DP Hudson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A
Cr AJ Metcalf	✓	✓	✓	✓	✓	✓	✓	✓	✓	LoA	✓	✓
Cr LG Hagboom	✓	A	A	✓	✓	✓	A	A	✓	✓	A	A
Cr LH Holberton	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	✓
Cr JC Sewell	A	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	✓
Cr RI Trepp	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr BA Ward	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**Legend:**

A - Apology submitted

N/A - Not applicable, not a Councillor at that time or not a Committee Member

LoA - Leave of Absence granted by Council



## ATTENDANCE AT COMMITTEE MEETINGS

COUNCILLOR	Audit & Risk		Local Emergency Management		Bush Fire Advisory Committee		Australia Day Honours		Road Verge Advisory Committee	
	Meeting Held	Meetings Attended	Meeting Held	Meetings Attended	Meeting Held	Meetings Attended	Meeting Held	Meetings Attended	Meeting Held	Meetings Attended
Cr DP Hudson	5	5	2	2	N/A	N/A	N/A	N/A	N/A	N/A
Cr RI Trepp	5	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cr BA Ward	5	4	N/A	N/A	N/A	N/A	1	1	N/A	N/A
Cr LG Hagboom	N/A	N/A	N/A	N/A	1	0	N/A	N/A	1	0
Cr AJ Metcalf	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	N/A
Cr LH Holberton	N/A	N/A	N/A	N/A	1	1	1	1	1	1
Cr JC Sewell	N/A	N/A	N/A	N/A	N/A	N/A	1	0	N/A	N/A

### Legend:

N/A - Not applicable, not a Councillor at that time or not a Committee Member



## YEAR IN REVIEW

In 2020/2021, for every \$100 the Shire of Dowerin spent:




## Works & Assets

During 2020/2021 the Shire:



Replaced from the Plant Replacement Program  
**\$372,319**



Road maintenance/grading/minor improvements  
**\$515,954**



Completed **260m** footpath repairs/replacement  
**\$53,629**



Completed **4.63km** reseal of roads



Maintenance Buildings & Infrastructure  
**\$223,500**



Maintenance/minor improvements to Parks & Gardens  
**\$169,568**

## Development Services


During 2020/2021 the Shire:




Issued **8 building Approvals**



Completed **7 Subdivisions/Amalgamations**



Completed **0 Demolition Permit**



Reached Registration of **159 Dogs**



Issued **2 Planning Approvals**



Reached Registration of **54 Cats**

## Media & Communication Services

During 2020/2021 the Shire:



Published **471 posts** on the **Shire's Facebook** Page



Publication of **27 Council Connect / CEO Connect** Newsletter in the Despatch



Published **56 posts** on the Dowerin Short Stay Accommodation **Facebook** Page



Publication of **3 gym** Newsletters

## Shire of Dowerin Facebook

Page likes have grown from 730 to 938 during FY 20/21, an increase of 28%

## Dowerin Short Stay Accommodation

Facebook page likes have grown from 374 to 470 during FY 20/21

Instagram follows have grown from 215 to 279 during FY 20/21

## Community Services

During 2020/2021 the Shire:



Received **2,571 Visitors** to the Short Stay



Reached **96 gym Memberships**



Delivered **246 Meals on Wheels**



Submitted **6 grant Applications**



Organised and held **7 Community events**



Delivered **17 Home Care Packages**



# INTEGRATED PLANNING & REPORTING

## Strategic Community Plan

The Shire of Dowerin's Corporate Business Plan 2018-2022 aligns with the strategic initiatives identified in the Strategic Community Plan 2018-2028, reflecting our commitment to fulfilling the community's vision, goals and aspirations.

The themes and objectives identified underpin the strategies and outcomes that Council will be measured against to ensure the wishes of the community come to fruition.

### Our Lifestyle

**Objective:** A safe, friendly and engaged community with diverse education and employment opportunities and services that meet the needs of all generations.

### Our Infrastructure

**Objective:** Our infrastructure will drive economic and population growth, be a key enabler to the digital economy and support reliable, efficient service delivery.

### Our Economy

**Objective:** A strong and growing local economy supported by new industry development aligned to identified economic opportunity.

### Our Natural Environment

**Objective:** Dowerin's unique natural environment is conserved and enhanced through sustainable practices and responsible environmental management.

### Our Organisation

**Objective:** A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to involving community needs.

Strategies are outlined in the Strategic Community Plan. Actions to achieve the outlined Strategies are identified within this plan. The following tables report on the key directions of the Strategic Community Plan.

## Our Lifestyle

Completed ✓	Ongoing ∞	In Progress ▶	Not Commenced ✗	Scheduled ■	On Hold 	To Be Completed ●
----------------	--------------	------------------	--------------------	----------------	-------------	----------------------

<b>Theme</b>	Our Lifestyle
<b>Objective</b>	A safe, friendly and engaged community with diverse education and employment opportunities and services that meet the needs of all generations.

Outcome 1 More people, particularly young people and families, live and stay in Dowerin					
No	Strategy	Priority		Our Role	
C1	Actively promote Dowerin as a vibrant, family friendly community with quality and diverse amenities and services	1		Facilitate	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C1.1	Continue to support the Dowerin Home Care Service	∞	∞	∞	∞
C1.2	Develop and implement an annual Community Development Plan	▶	∞	∞	∞
C1.3	Develop and implement a Dowerin Marketing Plan	▶	▶	▶	▶

Outcome 2 Sustainable management through greater collaboration and innovative governance models					
No	Strategy	Priority		Our Role	
C2	Establish a 'volunteer register' which documents volunteering capacity and provides a measurable value to volunteering in Dowerin	2		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C2.1	Continue to maintain the Dowerin Home Care Volunteer Register	∞	∞	∞	∞
C2.2	Develop and maintain a community volunteer register	▶	▶	▶	▶

No	Strategy	Priority		Our Role	
C3	Investigate best practice in shared governance arrangements for volunteer groups to support a more sustainable volunteer base	2		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C3.1	Facilitate best-practice governance training for community groups	∞	∞	∞	∞

**Outcome 3**  
A friendly and welcoming community that all residents and visitors participate and have pride in

No	Strategy	Priority		Our Role	
C4	Targeted engagement of all sectors of the community, recognising cultural diversity	1		Direct Delivery Facilitate	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C4.1	Develop, implement and monitor a Communication and Engagement Framework	×	×	▶	▶

No	Strategy	Priority		Our Role	
C5	Provide an annual program of events that incorporates activities and opportunities	1		Direct Delivery Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C5.1	Develop and implement an annual Community Development Plan	▶	▶	▶	▶

**Outcome 4**  
Better access to quality and diverse education and training opportunities

No	Strategy	Priority		Our Role	
C1	Actively promote Dowerin as a vibrant, family friendly community with quality and diverse amenities and services	1		Advocate Facilitate	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C6.1	Continued provision of HR and payroll support for Lil' Tigers Early Years Centre	∞	∞	✓	
C6.2	Continued provision of a facility to support Regional Early Education & Development Inc (REED) formerly Lil' Tigers	∞	∞	∞	∞
C6.3	Support agencies and community groups to implement youth initiatives	∞	∞	∞	∞
C6.4	Support agencies, businesses and community organisations to advocate for increased educational services	◻	◻	◻	◻



No	Strategy	Priority		Our Role	
C7	Collaborate with the Community Resource Centre to deliver training and development opportunities aligned to community needs and advocate for local businesses to support apprenticeships and further educational opportunities	1 & 2		Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C7.1	Investigate opportunities and partnership to develop a community traineeship program	∞	∞	∞	∞
<b>Comment:</b> Discussions with Directions regarding trainee programs are progressing					

**Outcome 5**  
**Services provision meets the varying needs of different sectors of the Dowerin community**

No	Strategy	Priority		Our Role	
C8	Create an 'Aged Friendly Community Plan' identifying infrastructure and service delivery requirements and continue to support the Dowerin Home Care service as a priority	4		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C8.1	Develop and implement an 'Aged Friendly Community Plan'	∞	∞	∞	∞
C8.2	Continue to support the Dowerin Home Care Service	▣	▣	▣	▣

No	Strategy	Priority		Our Role	
C9	Support the Dowerin District High School Youth Leadership Group to provide youth led and informed social and development opportunities and experiences for young people	1 & 5		Direct Delivery Facilitate Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
C9.1	Develop and implement a Strategic Youth Plan	▣	▶	▶	▶

## Our Infrastructure

Completed ✓	Ongoing ∞	In Progress ▶	Not Commenced ✗	Scheduled ◻	On Hold 	To Be Completed ●
----------------	--------------	------------------	--------------------	----------------	-------------	----------------------

<b>Theme</b>	Our Infrastructure
<b>Objective</b>	Our infrastructure will drive economic and population growth, be a key enabler to the digital economy and support reliable, efficient service delivery.

### Outcome 1 Infrastructure is fit for purpose, responsibly managed and maintained

No	Strategy	Priority		Our Role	
I1	Empty spaces/places review to determine and promote opportunities for the re-use and revitalisation of unused community assets	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
I1.1	Facility and Spaces audit and review completed	✗	▶	▶	▶
I1.2	Develop a Facility and Spaces Plan and implement identified strategies	✗	✗	✗	▶
I1.3	Develop and implement a Streetscaping Plan	▶	▶	▶	▶

No	Strategy	Priority		Our Role	
I2	Develop a comprehensive asset management plan that prioritises assets and details a replacement and management schedule, that aligns to community needs	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
I2.1	Prepare a comprehensive Property Portfolio of Council's owned assets that includes 10-year replacement and management schedules	▶	▶	▶	▶
I2.2	Review the Asset Management Plan	✗	✗	✗	▶

### Outcome 2 Housing meets existing community need and facilitates in-migration of families and workers

No	Strategy	Priority		Our Role	
I3	Undertake a housing needs analysis to identify specific housing requirements and opportunities to address gaps in the market	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
I3.1	Complete a Housing Needs Analysis	◻	◻	◻	◻

No	Strategy	Priority		Our Role	
I4	Investigate and implement appropriate housing investment models for Dowerin	4		Direct Delivery Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
I4.1	Implement the Avon Well Housing Project				
I4.2	Identify a sustainable housing model to improve the quality of housing in Dowerin	■	■	■	■

## Our Economy

Completed ✓	Ongoing ∞	In Progress ▶	Not Commenced ✗	Scheduled ◻	On Hold 	To Be Completed ●
----------------	--------------	------------------	--------------------	----------------	-------------	----------------------

<b>Theme</b>	Our Lifestyle
<b>Objective</b>	A strong and growing local economy supported by new industry development aligned to identified economic opportunity.

### Outcome 1 Available, well-marketed and appropriately provisioned commercial and industrial land entices new business establishment

No	Strategy	Priority		Our Role	
E1	Develop a Sub-Regional Industrial Land Prospectus to attract new business	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E1.1	Develop a business and industry investment prospectus	✗	✗	✗	▶
E1.2	Develop and implement a Dowerin Marketing Plan	✗	▶	▶	▶

### Outcome 2 Tourism is a significant contributor to the local economy and is enhanced by investment in tourism initiatives that showcase Dowerin's natural and built attributes

No	Strategy	Priority		Our Role	
E2	Undertake a tourism asset and opportunity review to clearly identify target markets, tourism trends and opportunities for Dowerin to better promote offerings; encourage and support local businesses to better cater for visitors and tourists	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E2.1	Undertake a tourism audit to include attractions, services and signage	▶	▶	▶	▶
E2.2	Prepare and implement a Strategic Tourism Plan	◻	◻	◻	◻

No	Strategy	Priority		Our Role	
E3	Continued involvement in regional tourism marketing campaigns and targeted marketing of the Dowerin Short Stay Accommodation precinct	1		Direct Delivery Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E3.1	Continue to be an active member of Pioneers Pathway and Wheatbelt Way and support the development of the products	∞	∞	∞	∞
E3.2	Review the Dowerin Short Stay Accommodation management model and implement identified initiatives and opportunities	×	▶	▶	∞
E3.3	Develop and implement a Dowerin Short Stay Accommodation marketing plan	▶	▶	▶	▶
E3.4	Develop imagery inventory to enable marketing content	▶	▶	▶	▶

No	Strategy	Priority		Our Role	
E4	Maintain the Wheatbelt Rail Heritage precinct as a static display whilst exploring opportunities for the transfer of ownership to private enterprise or a community group	1		Facilitate Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E4.1	Establish a Wheatbelt Rail Heritage working group and support identified initiatives to promote the precinct	▶	▶		•
E4.2	Facilitate the transfer of ownership of the locomotives and rolling stock	▶	✓		
E4.3	Facilitate the transfer of management of the Wheatbelt Rail Heritage Museum to an appropriate entity	×	▶	▶	▶

### Outcome 3 New industry and strengthened existing industry supports economic growth and local employment generation

No	Strategy	Priority		Our Role	
E5	Complete a local economic development and incentivisation plan that focuses on business development and identifies industry opportunities and actions to capitalise on prospects	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E5.1	Develop and implement a Strategic Economic Plan	□	□	□	□

No	Strategy	Priority		Our Role	
E6	Local businesses are supported to thrive through continued membership and promotion of the Wheatbelt Business Network; and development of a local business development strategy	1		Advocacy Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
E6.1	Facilitate the re-activation of the Dowerin Business Association	▶	✓		
E6.2	Advocate for increased local participation of the Wheatbelt Business Network	∞	∞	∞	∞
E6.3	Facilitate the development of business development strategies and support local businesses with the implementation of identified initiatives	■	■	▶	▶

## Our Natural Environment

Completed ✓	Ongoing ∞	In Progress ▶	Not Commenced ✗	Scheduled ◻	On Hold 	To Be Completed ●
----------------	--------------	------------------	--------------------	----------------	-------------	----------------------

<b>Theme</b>	Our Environment
<b>Objective</b>	Dowerin's unique natural environment is conserved and enhanced through sustainable practices and responsible environmental management

### Outcome 1 Increased community education and awareness supports the preservation of Dowerin's natural environment

No	Strategy	Priority		Our Role	
N1	Work with environmental advocacy groups to deliver targeted education programs that support existing sustainability initiatives and encourages community ownership of recycling program	1		Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N1.1	Facilitate and support the transfer of recycling program management to a community group	▶	▶	▶	▶
N1.2	Support the rollout of the Container Deposit Scheme	▶	▶	▶	▶
N1.3	Support recycling awareness campaigns	✗	✗	✗	▶

No	Strategy	Priority		Our Role	
N2	Investigate opportunities for local level support from an environmental officer specifically exploring the reinstatement of a dedicated NRM Officer and formalise an arrangement with Wheatbelt Natural Resource Management	3		Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N2.1	Explore opportunities to reinstate an NRM Officer in collaboration with neighbouring Shires	◻	◻	◻	◻
N2.2	Investigate opportunities to formalise an agreement with Wheatbelt Natural Resource Management to advocate for a greater resource allocation for the Shire of Dowerin	◻	◻	◻	◻

**Comment:** The above Key Actions are scheduled for 2020/21

**Outcome 2**  
**Sustainable practices are researched and entrenched in areas such as waste management, water management and renewable energy production**

No	Strategy	Priority		Our Role	
N3	Large scale renewable energy production investigated for development potential in collaboration with neighbouring Shires	1		Advocate	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N3.1	Investigate opportunities for renewable energy development	✗	✗	▶	▶

No	Strategy	Priority		Our Role	
N4	Develop a long-term plan for waste management that considers infrastructure, site management and resourcing requirements to include the investigation of local processing of recycled materials	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N4.1	Develop and implement a Strategic Waste Management Plan	◻	◻	◻	◻

No	Strategy	Priority		Our Role	
N5	Integrate water management planning with land use planning focusing on; improved water harvesting, storage and use; water quality and salinity management	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N5.1	Develop and implement a Water Management Plan	◻	◻	◻	◻

**Outcome 3**  
**Sustainable infrastructure design and maintenance minimises environmental impact**

No	Strategy	Priority		Our Role	
N6	Sustainable maintenance of parks, ovals, public spaces and infrastructure through planning for water harvesting, storage and use and renewable energy installations to reduce electricity consumption	1 & 2		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N6.1	Identify and action water use reduction, recovery and re-use initiatives	▶	▶	▶	▶
N6.2	Identify opportunities to initiate renewable energy installations	∞	∞	∞	∞



No	Strategy	Priority		Our Role	
N7	Information packs and referrals to relevant associations for new infrastructure development include specifications for responsibly sourced and energy efficient materials and design features	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
N7.1	Provide appropriate environment friendly products and design information on the Shire of Dowerin's website	x	x	x	•

## Our Leaders

Completed ✓	Ongoing ∞	In Progress ▶	Not Commenced ✗	Scheduled ■	On Hold 	To Be Completed ●
----------------	--------------	------------------	--------------------	----------------	-------------	----------------------

<b>Theme</b>	Our Leaders
<b>Objective</b>	A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to involving community needs.

<b>Outcome 1</b> A community that is engaged and involved because of collaborative decision making and transparent communication					
No	Strategy	Priority		Our Role	
L1	Specific volunteer groups and individuals are targeted for involvement in community projects that align to their areas of interest and expertise	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L1.1	Continue to facilitate and support identified project committees and working groups focusing on community priorities	∞	∞	∞	∞

No	Strategy	Priority		Our Role	
L2	Communication between the Shire and community is multi-faceted and includes electronic and print media as well as in-person engagement	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L2.1	Develop, implement and monitor a Communication and Engagement Framework	✗	✗	▶	▶

<b>Outcome 2</b> Through effective planning, service delivery meets community needs and assets are managed to optimise life cycle costs					
No	Strategy	Priority		Our Role	
L3	Develop an asset management plan and long-term financial plan consistent with identified community priorities for asset renewal and service delivery	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L3.1	Conduct a comprehensive service delivery review	▶	▶	▶	▶
L3.2	Develop a suite of service delivery plans and strategies	✗	✗	✗	✗
L3.3	Integrate service delivery strategies into the asset management plan and long-term financial plan	✗	✗	✗	✗
L3.4	Conduct a facility audit and develop a master plan for future facility usage	✗	✗	▶	▶

No	Strategy	Priority		Our Role	
L4	Efficient and proactive service provision and planning that adapts to meet changing community needs as identified through regular community health checks	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L4.1	Monitor and review IPR Suite of Plans	∞	∞	∞	∞
L4.2	Conduct biennial Community Satisfaction Surveys	✗	✓		

**Outcome 1**  
**A community that is engaged and involved because of collaborative decision making and transparent communication**

No	Strategy	Priority		Our Role	
L5	Continual review and revision of Council policy, procedures and governance frameworks to ensure responsible, efficient and effective service delivery	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L5.1	Ensure policies, procedures and practice are effective, transparent and aligned with corporate functions and service delivery	∞	∞	∞	∞
L5.2	Monitor and review the Shire of Dowerin's Risk Management Framework and Profiling Tool	∞	∞	∞	∞
L5.3	Continue to provide prudent financial controls and compliance systems	∞	∞	∞	∞

No	Strategy	Priority		Our Role	
L6	Integrated planning evolves and adapts to meet the changing context for Dowerin	1		Direct Delivery	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L6.1	Review IPR Framework	▣	▶	▶	▶
L6.2	Monitor and review IPR Suite of Plans	∞	∞	∞	∞

No	Strategy	Priority		Our Role	
L7	Continue to advocate for and create partnerships that will benefit the Dowerin community through ongoing collaboration with neighbouring Shires and active participation in regional, state and national alliances	1		Direct Delivery Partner	
No	Key Actions	May 2020	Oct 2020	Jan 2021	Apr 2021
L7.1	Continue to progress regional collaboration by participating in North Eastern Wheatbelt Regional Organisation of Councils strategies and similar regional partnerships	∞	∞	∞	∞
L7.2	Work collaboratively with relevant State agencies to plan for future service and infrastructure needs	∞	∞	∞	∞

## STATUTORY REPORTING

### Access & Inclusion Plan

The Shire of Dowerin's Access and Inclusion Plan (AIP) 2018-2023 was formally endorsed by Council in July 2018. The AIP is a key strategic document which outlines the Shire's approach to working towards a more accessible and inclusive community.

The Shire is required by the Disability Services Act 1993 to:

- Maintain an AIP; and
- Report on its AIP achievements within its Annual Report as well as to the Disability Services Commission.

Activities and actions undertaken during the 2020/21 year include:

- LED lighting was installed at the southern end of Stewart Street. The lighting assists with visibility reducing risk of potential injury or traffic incidents.
- Picnic furniture with wheelchair accessibility has been installed on Stewart Street.
- Additionally, a new pathway along Cottrell Street and Jackson Street provides connectivity from the main street to the recreation precinct. The pathway includes standard ramps and crossovers to ensure people with a disability can access the pathway.

### Record Keeping Statement

The Shire of Dowerin is committed to the reliable and systematic management of its records, in accordance with legislative requirements and best practice standards. This report has been published in accordance with the State Records Act 2000.

### Recordkeeping Plan

The Shire undertook a Recordkeeping Plan Review in early 2019 with the Review Report submitted to the State Records Office on 22 March 2019. The Review Report identified quite substantial changes to the Shire's Recordkeeping Plan. The State Records Office of WA have granted a 2-year timeframe, commencing 1 June 2019, in which to complete the necessary changes to the Recordkeeping Plan and supporting documentation. The submission date for the reviewed Recordkeeping Plan is 1 June 2021. The Shire of Dowerin has been granted an extension to complete this plan until 20 April 2022.

With the turnover of staff, implementation of other priorities and the impacts of COVID-19, work on implementing the necessary changes to the Recordkeeping Plan and supporting documentation is yet to commence.

### Information Management Systems

The Shire has implemented numerous Microsoft Office 365 applications to improve business efficiencies. Developing and building the system to ensure it captures the Shire's records appropriately and aligns with business functions and operations is ongoing.

### Training and Awareness

Recordkeeping inductions are held for all new employees upon commencement. This includes their responsibilities and desktop training using SharePoint. Information sessions focusing on how to use SharePoint to manage the Shire's information have been held across the organisation.



## Public Interest Disclosure

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of the disclosures. The Act also provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

No disclosures were made during 2020/21 and the Shire declares that all obligations under the Public Interest Disclosure Act 2003 have been complied with.

## Employees Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$100,000 or more are:

Salary range	Number of employees
\$100,000 to \$109,999	0
\$110,000 to \$119,999	2
\$120,000 to \$129,999	0
\$130,000 to \$139,999	0
\$140,000 to \$149,999	0
\$150,000 to \$159,999	1
\$160,000 to \$169,999	0
\$170,000 to \$179,999	0
\$180,000 to \$189,999	0
\$190,000 to \$199,999	0

## Official Conduct - Complaints Register

Section 5.121 of the Local Government Act 1995 requires a local government to maintain a register of complaints that result in an action under Section 5.110(6)(b) or (c). In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of minor breaches received each year.

No complaints were received during 2020/21.

## Freedom of Information Statement

The Freedom of Information Act 1992 gives the public a right to apply for access to documents held by the Shire of Dowerin. The Shire aims to make information available whenever possible, outside the freedom of information process.

The Shire received one valid freedom of information applications in 2020/21.

The Shire of Dowerin's Information Statement, adopted at Council's October 2020 meeting, is available on its website at [www.dowerin.wa.gov.au](http://www.dowerin.wa.gov.au).



## COMMUNITY SERVICES & ECONOMIC DEVELOPMENT

### Support for Community Events and Organisations

Community Group	Purpose	Value
Dowerin District High School	Preparations of jumps for school athletics carnival	\$795
Wheatbelt Way	Award for Curtin University Student Presentation - SSA Accommodation for 6 students	\$780
Dowerin Community Resource Centre	Melbourne Cup Lunch Door Prize (Shop Local voucher for butcher)	\$100
Dowerin Community	Vacation Swimming Lessons 18-24 December	\$1,348
Dowerin District High School	Interim Swimming 2021	\$935
Dowerin Child Care Committee	Printing of Football Tipping Booklets	\$300
Wheatbelt Way	Award for Curtin University Student Presentation - SSA Accommodation for 6 students	\$780
Dowerin District High School P&C	Donation toward purchasing large size gaming equipment for undercover area	\$200
Walk for the Boys	Fundraising for Men's Mental Health & Suicide Prevention - SSA Accommodation	\$120
<b>TOTAL</b>		<b>\$5,358</b>

### Grants and Funding

The Shire was successful in obtaining a range of grant funds over 2020/21 including:

Funding Body	Project	Amount	Total Project Value
National Australia Day Council	Branding for Australia Day	\$1,000	\$1,000
National Australia Day Council	COVID Safe Event	\$20,059	\$27,000
Dowerin Event Management	Dowerin Community Christmas Festival	\$1,500	\$5,062
Dowerin Event Management	We are Rural Women Event	\$5,000	\$14,459
Bendigo Bank Goomalling	We are Rural Women Event	\$500	\$14,459
BBRF, Lotterywest & Development Fund	Pioneers Pathway Project	\$22,048	\$30,054



*Phil Pickering, Senior Citizen of the Year*

### Community Services

Community Services continues to work with residents, community-based organisations and service providers to co-ordinate several community events and activities that provide social opportunities, the sharing of skills and knowledge, and the opportunity to participate as families in community events.

### Citizen of the Year Award

Rob Proud was awarded Citizen of the Year at the annual Australia Day celebrations, for his tireless and selfless contribution towards to Dowerin community.

Phil Pickering was awarded Senior Citizen of the Year for his ongoing support and contribution to the Dowerin Community.

Event	Date
Dowerin Community Christmas Festival	18 December 2020
Australia Day Celebrations	26 January 2021
We are Rural Women	24 March 2021
Dowerin Triathlon	27 March 2021
Youth Skatepark Workshop	16 April 2021
ANZAC Day	25 April 2021
Dowerin Do Over	29 - 30 April 2021
Student Leadership Event	25 May 2021



*Scheepers Family receiving Citizenship certificates*

In addition to the above events, the Shire President conducted one Citizenship Ceremony throughout the year. The ceremony took place in Cadoux with the family surrounded by friends and the Cadoux community, Congratulations to Koert, Elizabeth, Ruhan and Ruben Scheepers.



## Economic Development

The Shire of Dowerin continues to be involved in regional tourism and participates in regional marketing campaigns. Council is an active member of Pioneers' Pathway and Wheatbelt Way. Examples of campaigns include:

- Australia's Golden Outback Holiday Planner
- Caravan & Camping Trade Show
- Eastern Wheatbelt Holiday Planner
- Pioneers' Pathway Trail
- Western Australia Weekend Features
- Wheatbelt Way App & Instagram
- Wheatbelt Way Drive Trail

## LRCIP Funding Projects

Local Road and Community Infrastructure Program (LRCIP), funded by the Australian Government, supported local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

The Shire of Dowerin received two allocations and utilised the funding to improve functionality or upgrade identified facilities, enhance the aesthetics of the township and renew recognised assets.

### Phase 1 \$383,743

- Administration Roof - renewed
- Amery Acres Waste Facility Fence - extended
- Archive Room - refurbished
- Dowerin Community Club - constructed an entrance statement
- Dowerin Oval Perimeter Fence - renewed
- Lessor Hall - installed air-conditioning
- Pioneer's Pathway - installed interpretative signage
- Short Stay Accommodation - installed RV friendly caravan bays
- Short Stay Accommodation - constructed an entrance statement
- Stewart Street - enhanced main street
- Stewart Street LED Lighting Upgrade Stage 1
- Tin Dog Walk & Bird Hide Stage 1 - refurbished



### Phase 2 \$273,469

- Administration Office - refurbishment
- Recreation Centre - refurbishment (to be completed in 2022)
- Irrigation Project - installation (to be completed in 2022)

## Pioneers' Pathway

The Shire of Dowerin and Pioneers' Pathway, through funding from BBRF, Lotterywest and Development Fund, undertook product development for the drive trail. Dowerin worked alongside local resident Diane Hatwell to collect information on the local Dowerin pioneers and develop interpretive signage to share their stories with the community and visitors to Dowerin. Along with the creation of four pioneering stories, a new Tin Dog was formed to showcase the women who impact the pioneering era, the new Tin Dog named Rosey sits along Stewart Street and has a raised paw pointing to the Dowerin Community Resource Centre. The Shire thanks Dowerin Engineering for their hard work, design and construction of Rosey.

The four pioneering stories included Eva Stacy, Eugene O'Shaughnessy, Couper Sisters and Joe Anderson. To accompany the Rosey & Rusty was two new signs to replicate the design of the pioneering stories.

## EXCITING COMMUNITY ACTIVITIES

### Dowerin Do Over

The Shire of Dowerin was fortunate enough to be selected as the pilot town for the Town Team Movement showcase to the Wheatbelt. Town Team Movement are a not-for-profit social enterprise who assist in enabling local communities and government to connect, organise and act to regenerate the fabric of neighbourhood and to create better places.

The Dowerin Do Over consisted of a two-day part conference part activation of Dowerin. The Do Over was sponsored by RAC, NEWROC, Wheatbelt Business Network, Edith Cowan University and the Shire of Dowerin.

Prior to the Dowerin Do Over, community members were included in a community workshop to discuss with Town Team Movement what projects they believe could be completed along the main street of Dowerin. The projects included a revamp of the empty block next to the Dowerin Butcher, a revamp of

the book exchange at the Dowerin Community Resource Centre, an art project to be located at the corner of Stewart Street & Goldfields Road, re-designing the internal layout of the Dowerin Community Resource Centre to ensure the facility is welcoming to the community and visitors and lastly a street festival at the end of the conference for the entire Dowerin Community to enjoy.

As a result of the workshop several community working groups were formed who with assistance of the Shire undertook the projects both in the lead up to and during the Thursday & Friday of the Dowerin Do Over.

The Dowerin Do Over brought over 100 people to Dowerin during the 29th & 30th of April, these people attended the Dowerin Do Over conference which showcased community activation with over 20 guest speakers across 6 venues in Dowerin.





## We are Rural Women

Dowerin hosted a women's event labelled GWN7 Dowerin Machinery Field Days presents We are Rural Women. The event was sold out and brought over 110 women to Dowerin to showcase the power of regional women.

The event was aligned with the Western Australia Government Gender Equality Plan which focused on three of the four main priority areas: Health & Wellbeing, Economic Independence and Leadership. Dowerin Event Management was the major sponsor for the event.

The day was empowering, uplifting and showcased what can be achieved by women supporting women.

## WORKS & ASSETS

### Road Construction & Maintenance

Road & Footpath Maintenance	\$1,036,609
LCRIP Funded Jackson Street & Cottrell Street Footpath Construction	\$53,629
Roads to Recovery - Dowerin-Koorda Road	\$268,819
Roads to Recovery - Koorda-Wongan Hills Road	\$109,399
Regional Roads Group - Koomberkine North	\$396,947
Regional Roads Group - Dowerin-Kalannie Road	\$192,886
Regional Roads Group - Dowerin-Kalannie Road	\$73,320
<b>Total Cost - Road Construction &amp; Maintenance</b>	<b>\$2,131,609</b>

### PLANT REPLACEMENT

	Purchase	Trade/Disposal
Heavy Plant - Bomag Multi Tyre Roller	\$166,950	\$20,000
Heavy Plant - Caterpillar Smooth Drum Roller	\$154,500	0
Light Plant - Electronic Diesel Fuel Bowser	\$10,032	0
Light Plant - Ford Ranger Ute 4x4	0	\$35,976
Light Plant - Toyota Hilux 4x4 (Replaced by Toyota Hilux 4x4)	\$49,100	\$45,682
Light Plant - Toyota Hilux 4x4 (Replaced by Toyota Fortuner)	\$45,908	\$47,500
<b>Total Cost - Plant Replacement</b>	<b>\$426,490</b>	<b>\$149,158</b>

## Capital Projects

Entrance/Streetscape Project - SSA & DCC	\$69,150
Main Street Improvements	\$59,652
Waste Facility Perimeter Fencing	\$8,125
Street Lighting LED Upgrade	\$9,818
Pioneer Pathway Project includes Tin Dog Replica	\$41,174
Tin Dog Walk Stage 1	\$5,546
Internet Connectivity Upgrade Administration	\$9,346
Short Stay Accommodation Caravan Bay Extension	\$47,643
Oval Perimeter Fence Extension	\$58,319
Information Bays	\$6,988
<b>Total Cost - Capital Projects</b>	<b>\$315,761</b>



## CHSP

The Commonwealth Home Support Programme (CHSP) services are provided through Dowerin Home Care (DHC), jointly funded by the Australian Government's Department of Health and Shire of Dowerin.

Our Home Care Service provides an invaluable service that assists people to stay in their own homes. The service is provided with funding from two separate sections of the Federal Department of Health, CHSP-Commonwealth Home Support Program (low level care) and HCP-Home Care Packages (low to high level care, levels 1-4).

Throughout the course of the year, the dedicated staff of four provided a variety of services to assist the clients. The assistance which can be provided is assessed as required may include personal care - showering/grooming/dressing, domestic assistance - household cleaning/grocery shopping/laundry, garden home maintenance, medication support and administration, social support for individuals and group Gentle Gym, transport to local businesses/medical appointments, meals on wheels and meal preparation for approximately 45 clients and carers.

Under the HCP program clients can choose to use their funding for home modifications, equipment, contractor services and for Lite N Easy meals. These are not options under the CHSP program.

COVID-19 has meant staff have had to adapt their delivery of these services. Staff still social distance when with the client as far as practicable for tasks such as the signing of documents and ensuring all parties have been vaccinated. All services have resumed as they were prior to the first COVID-19 lockdown but are modified to ensure everyone's safety.

We received numerous client referrals for Commonwealth Home Support Program services in this period either from the My Aged Care Portal, RAS (Regional Assessment Service) or from ACAT (Aged Care Assessment Team). These referrals and acceptances took the place of some clients who transitioned to full time care. The majority of HCP acceptances were from the client contacting us directly to see if we could assist them.

Active seniors enjoy the Gentle Gym sessions offered on Mondays and Thursdays and the annual Seniors Games held in Northam. The Perpetual Trophy was won by another town this year. Congratulations to all involved and thank you for the support from the Shire for donating the bus.

The Christmas Party this year was held at the Dowerin Hotel, a fantastic 3 course meal was enjoyed by all. A number of the clients travelled from Koorda & Wyalkatchem to attend. It was a great afternoon.

We would like to thank all the clients and carers for their patience and support over the past 12 months with the many changes that have gone on, the change in location, changes in staff and all the other small bits and pieces.



# Financial Reports 2020/21

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

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**COMMUNITY VISION**

Dowerin will be a thriving and growing rural community which offers lifestyle choice for all generations, is progressive in environmental management and is a preferred location for business development.

Principal place of business:  
13 Cottrell Street  
DOWERIN WA 6461



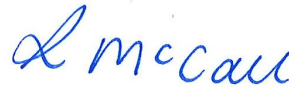
**SHIRE OF DOWERIN  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the 17th day of February 2022



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Chief Executive Officer

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Rebecca McCall

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

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Governance		27	500	323
General purpose funding		2,914,421	2,201,760	2,987,834
Law, order, public safety		37,769	36,000	65,808
Health		1,217	2,600	(622)
Education and welfare		518,190	463,365	423,444
Housing		160,475	146,500	136,805
Community amenities		264,098	275,100	272,230
Recreation and culture		66,692	58,400	82,549
Transport		1,156,697	157,272	147,526
Economic services		222,408	131,405	152,562
Other property and services		140,832	66,200	160,054
		<b>5,482,826</b>	<b>3,539,102</b>	<b>4,428,513</b>
<b>Expenses</b>				
Governance		(383,266)	(432,792)	(570,655)
General purpose funding		(178,249)	(196,631)	(211,142)
Law, order, public safety		(137,062)	(141,949)	(184,432)
Health		(35,597)	(55,047)	(39,877)
Education and welfare		(580,531)	(502,343)	(511,318)
Housing		(280,467)	(217,824)	(163,852)
Community amenities		(398,139)	(427,885)	(367,240)
Recreation and culture		(987,196)	(912,820)	(1,012,120)
Transport		(2,535,239)	(1,726,844)	(1,974,112)
Economic services		(462,981)	(449,951)	(391,748)
Other property and services		(276,842)	(17,292)	(121,087)
		<b>(6,255,569)</b>	<b>(5,081,378)</b>	<b>(5,547,583)</b>
<b>Finance Costs</b>				
Housing		(9,285)	(9,375)	(9,646)
Recreation and culture		(8,340)	(8,533)	(11,574)
Transport		(1,689)	(2,730)	0
Economic services		(20,880)	(21,122)	(22,022)
	2(b)	(40,194)	(41,760)	(43,242)
		<b>(812,937)</b>	<b>(1,584,036)</b>	<b>(1,162,312)</b>
Non-operating grants, subsidies and contributions	2(a)	1,237,358	3,820,864	1,104,342
Profit on disposal of assets	10(a)	88,072	92,467	5,786
(Loss) on disposal of assets	10(a)	(8,776)	(5,794)	(11,517)
Fair value adjustments to financial assets at fair value through profit or loss		2,804	0	0
		<b>1,319,458</b>	<b>3,907,537</b>	<b>1,098,611</b>
<b>Net result for the period</b>		<b>506,521</b>	<b>2,323,501</b>	<b>(63,701)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	32,004,728
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>32,004,728</b>
<b>Total comprehensive income for the period</b>		<b>506,521</b>	<b>2,323,501</b>	<b>31,941,027</b>

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

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

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	25(a)	1,409,586	1,400,150	1,402,771
Operating grants, subsidies and contributions	2(a)	3,232,273	1,280,232	2,031,369
Fees and charges	2(a)	483,977	442,150	418,193
Service charges	25(c)	145,045	166,000	168,495
Interest earnings	2(a)	25,745	37,205	48,819
Other revenue	2(a)	186,200	213,365	358,866
		<b>5,482,826</b>	<b>3,539,102</b>	<b>4,428,513</b>
<b>Expenses</b>				
Employee costs		(1,683,886)	(1,829,973)	(1,991,182)
Materials and contracts		(2,122,633)	(1,514,958)	(1,460,564)
Utility charges		(162,226)	(158,230)	(189,395)
Depreciation on non-current assets	10(b)	(1,993,364)	(1,333,450)	(1,599,951)
Interest expenses	2(b)	(40,194)	(41,760)	(43,242)
Insurance expenses		(129,417)	(113,750)	(118,022)
Other expenditure	2(b)	(164,043)	(131,017)	(188,469)
		<b>(6,295,763)</b>	<b>(5,123,138)</b>	<b>(5,590,825)</b>
		<b>(812,937)</b>	<b>(1,584,036)</b>	<b>(1,162,312)</b>
Non-operating grants, subsidies and contributions	2(a)	1,237,358	3,820,864	1,104,342
Profit on asset disposals	10(a)	88,072	92,467	5,786
(Loss) on asset disposals	10(a)	(8,776)	(5,794)	(11,517)
Fair value adjustments to financial assets at fair value through profit or loss		2,804	0	0
		<b>1,319,458</b>	<b>3,907,537</b>	<b>1,098,611</b>
<b>Net result for the period</b>		<b>506,521</b>	<b>2,323,501</b>	<b>(63,701)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	32,004,728
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>32,004,728</b>
<b>Total comprehensive income for the period</b>		<b>506,521</b>	<b>2,323,501</b>	<b>31,941,027</b>

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

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

	NOTE	2021	2020
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,960,401	1,212,407
Trade and other receivables	6	490,896	268,604
Other financial assets	5(a)	2,280,139	1,851,073
Inventories	7	14,603	3,051
<b>TOTAL CURRENT ASSETS</b>		<b>4,746,039</b>	<b>3,335,135</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	20,477	34,282
Other financial assets	5(b)	55,355	52,551
Property, plant and equipment	8	19,524,985	19,880,681
Infrastructure	9	58,749,854	58,602,967
<b>TOTAL NON-CURRENT ASSETS</b>		<b>78,350,671</b>	<b>78,570,481</b>
<b>TOTAL ASSETS</b>		<b>83,096,710</b>	<b>81,905,616</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	392,393	421,179
Other liabilities	14	704,013	126,641
Borrowings	15(a)	187,197	144,043
Employee related provisions	16	171,845	192,102
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,455,448</b>	<b>883,965</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	15(a)	1,300,570	1,182,149
Employee related provisions	16	29,632	34,963
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,330,202</b>	<b>1,217,112</b>
<b>TOTAL LIABILITIES</b>		<b>2,785,650</b>	<b>2,101,077</b>
<b>NET ASSETS</b>		<b>80,311,060</b>	<b>79,804,539</b>
<b>EQUITY</b>			
Retained surplus		31,693,071	31,615,618
Reserves - cash/financial asset backed	4	2,280,141	1,851,073
Revaluation surplus	12	46,337,848	46,337,848
<b>TOTAL EQUITY</b>		<b>80,311,060</b>	<b>79,804,539</b>

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

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

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/FINANCIAL ASSET BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>31,284,922</b>	<b>2,245,470</b>	<b>14,333,120</b>	<b>47,863,512</b>
Comprehensive income					
Net result for the period		(63,701)	0	0	(63,701)
Other comprehensive income	12	0	0	32,004,728	32,004,728
Total comprehensive income		(63,701)	0	32,004,728	31,941,027
Transfers from reserves	4	1,116,153	(1,116,153)	0	0
Transfers to reserves	4	(721,756)	721,756	0	0
<b>Balance as at 30 June 2020</b>		<b>31,615,618</b>	<b>1,851,073</b>	<b>46,337,848</b>	<b>79,804,539</b>
Comprehensive income					
Net result for the period		506,521	0	0	506,521
Total comprehensive income		506,521	0	0	506,521
Transfers to reserves	4	(429,068)	429,068	0	0
<b>Balance as at 30 June 2021</b>		<b>31,693,071</b>	<b>2,280,141</b>	<b>46,337,848</b>	<b>80,311,060</b>

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

**SHIRE OF DOWERIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,409,419	1,400,150	1,399,380
Operating grants, subsidies and contributions		3,718,215	1,430,232	2,184,878
Fees and charges		445,533	442,150	418,193
Service charges		145,045	166,000	168,495
Interest received		25,745	37,205	48,819
Goods and services tax received		307,773	500,000	294,266
Other revenue		186,200	213,365	358,866
		6,237,930	4,189,102	4,872,897
<b>Payments</b>				
Employee costs		(1,709,474)	(1,829,973)	(2,013,814)
Materials and contracts		(2,162,800)	(1,514,961)	(1,406,426)
Utility charges		(162,226)	(158,230)	(189,395)
Interest expenses		(40,365)	(41,760)	(43,803)
Insurance paid		(129,417)	(113,750)	(118,022)
Goods and services tax paid		(386,219)	(500,000)	(321,178)
Other expenditure		(164,043)	(131,017)	(188,469)
		(4,754,544)	(4,289,691)	(4,281,107)
<b>Net cash provided by (used in) operating activities</b>	17	1,483,386	(100,589)	591,790
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost		(429,066)	0	0
Payments for purchase of property, plant & equipment	8(a)	(651,290)	(964,328)	(509,597)
Payments for construction of infrastructure	9(a)	(1,378,657)	(4,038,856)	(1,244,478)
Non-operating grants, subsidies and contributions	2(a)	1,237,358	3,820,864	1,104,342
Proceeds from financial assets at amortised cost - term deposits		0	0	394,396
Proceeds from sale of property, plant & equipment	10(a)	324,688	382,000	99,223
<b>Net cash provided by (used in) investment activities</b>		(896,967)	(800,320)	(156,114)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	15(b)	(158,425)	(174,553)	(142,042)
Proceeds from financial assets at amortised cost - self supporting loans		0	0	12,752
Proceeds from new borrowings	15(b)	320,000	508,000	50,000
<b>Net cash provided by (used in) financing activities</b>		161,575	333,447	(79,290)
<b>Net increase (decrease) in cash held</b>		747,994	(567,462)	356,386
Cash at beginning of year		1,212,407	2,752,008	856,021
<b>Cash and cash equivalents at the end of the year</b>	17	1,960,401	2,184,546	1,212,407

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

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

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	26 (b)	801,648	941,147	587,683
		801,648	941,147	587,683
<b>Revenue from operating activities (excluding rates)</b>				
Governance		27	500	323
General purpose funding		1,554,239	838,462	1,631,664
Law, order, public safety		37,769	36,000	65,808
Health		1,217	2,600	(622)
Education and welfare		518,190	463,365	423,444
Housing		236,832	231,547	136,805
Community amenities		264,098	275,100	272,230
Recreation and culture		66,692	58,400	82,549
Transport		1,168,412	157,272	153,312
Economic services		222,408	131,405	152,562
Other property and services		140,832	73,620	160,054
		4,210,716	2,268,271	3,078,129
<b>Expenditure from operating activities</b>				
Governance		(383,266)	(432,792)	(570,656)
General purpose funding		(178,249)	(196,631)	(211,142)
Law, order, public safety		(137,062)	(141,949)	(184,432)
Health		(35,597)	(55,047)	(39,877)
Education and welfare		(580,531)	(502,343)	(511,318)
Housing		(289,752)	(227,199)	(173,498)
Community amenities		(398,139)	(427,885)	(367,240)
Recreation and culture		(995,536)	(921,353)	(1,023,694)
Transport		(2,536,928)	(1,735,368)	(1,975,355)
Economic services		(483,861)	(471,073)	(413,770)
Other property and services		(285,618)	(17,292)	(131,361)
		(6,304,539)	(5,128,932)	(5,602,343)
Non-cash amounts excluded from operating activities	26(a)	1,939,997	1,267,398	1,617,412
<b>Amount attributable to operating activities</b>		647,822	(652,116)	(319,119)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,237,358	3,820,864	1,104,342
Proceeds from disposal of assets	10(a)	324,688	382,000	99,223
Payments for financial assets at amortised cost - self supporting loans		0	0	12,752
Purchase of property, plant and equipment	8(a)	(651,290)	(964,328)	(509,597)
Purchase and construction of infrastructure	9(a)	(1,378,657)	(4,038,856)	(1,244,478)
<b>Amount attributable to investing activities</b>		(467,901)	(800,320)	(537,758)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	15(b)	(158,425)	(174,553)	(142,042)
Proceeds from borrowings	15(c)	320,000	508,000	50,000
Transfers to reserves (restricted assets)	4	(429,068)	(437,642)	(721,756)
Transfers from reserves (restricted assets)	4	0	193,333	1,116,153
<b>Amount attributable to financing activities</b>		(267,493)	89,138	302,355
<b>Surplus/(deficit) before imposition of general rates</b>		(87,572)	(1,363,298)	(554,522)
<b>Total amount raised from general rates</b>	25(a)	1,362,986	1,363,298	1,356,170
<b>Surplus/(deficit) after imposition of general rates</b>	26(b)	<b>1,275,414</b>	<b>0</b>	<b>801,648</b>

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

**SHIRE OF DOWERIN**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

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

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

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

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

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

These were:

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

The impact of adoption of these standards is described at Note 28.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

- Employee expenses
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Borrowing liabilities
- Provisions

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

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Sewerage Rates & Charges	Charge for Town Sewerage service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Operating Grants with commitments	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Operating Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Non- Operating Grants	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Fees & Charges	Sale of general goods & services	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Other Revenue	Reimbursements, Donations, Insurance claims and Other revenue	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled

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

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	1,476,529	760,860	1,528,148
Law, order, public safety	33,252	27,000	55,537
Education and welfare	464,618	343,000	291,449
Housing	560	0	0
Community amenities	273	0	0
Recreation and culture	34,710	9,900	24,210
Transport	1,141,889	139,472	132,025
Economic services	48,679	0	0
Other property and services	31,763	0	0
	3,232,273	1,280,232	2,031,369
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	433,664	383,000	0
Recreation and culture	0	96,666	0
Transport	803,694	3,341,198	1,104,342
	1,237,358	3,820,864	1,104,342
<b>Total grants, subsidies and contributions</b>	<b>4,469,631</b>	<b>5,101,096</b>	<b>3,135,711</b>
<b>Fees and charges</b>			
General purpose funding	2,453	1,750	1,803
Law, order, public safety	4,109	5,000	6,271
Health	1,141	1,600	0
Education and welfare	8,663	12,500	14,933
Housing	149,020	145,000	134,984
Community amenities	111,954	105,600	104,009
Recreation and culture	24,339	22,500	21,459
Transport	136	0	0
Economic services	172,338	113,200	136,015
Other property and services	9,824	35,000	(1,281)
	483,977	442,150	418,193

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

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

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

**Fees and Charges**

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

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

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

**(a) Revenue (Continued)**

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Contracts with customers and transfers for recognisable non-financial assets</b>			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	860,038	352,000	341,986
Fees and charges	482,053	437,150	311,306
Other revenue	30,451	0	0
Non-operating grants, subsidies and contributions	1,237,358	3,820,864	1,104,342
	2,609,900	4,610,014	1,757,634
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Revenue from contracts with customers included as a contract liability at the start of the period			
	126,641	0	0
Revenue from contracts with customers recognised during the year	1,245,901	789,150	653,292
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,237,358	3,820,864	1,104,342
	2,609,900	4,610,014	1,757,634
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	211,060	0	145,443
Contract liabilities from contracts with customers	(542,502)	0	(126,641)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	(161,511)		0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

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

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

**(a) Revenue (Continued)**

**Revenue from statutory requirements**

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

General rates  
 Service charges  
 Statutory permits and licences  
 Fines

**Other revenue**

Reimbursements and recoveries  
 Other

**Interest earnings**

Financial assets at amortised cost - self supporting loans  
 Interest on reserve funds  
 Rates instalment and penalty interest (refer Note 25(e))  
 Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
	1,362,986	1,363,298	1,356,170
	145,045	166,000	168,495
	1,872	4,000	2,867
	52	1,000	1,365
	<b>1,509,955</b>	<b>1,534,298</b>	<b>1,528,897</b>
	155,749	213,365	188,834
	30,451	0	170,032
	<b>186,200</b>	<b>213,365</b>	<b>358,866</b>
	0	0	204
	11,425	20,000	34,377
	13,237	7,000	13,201
	1,083	10,205	1,037
	<b>25,745</b>	<b>37,205</b>	<b>48,819</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (continued)**

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

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

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

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Auditors remuneration</b>				
Audit of the Annual Financial Report		27,500	33,100	28,480
<b>Interest expenses (finance costs)</b>				
Borrowings	15(b)	40,194	41,760	43,242
<b>Other expenditure</b>				
Impairment (gain) loss on trade and other receivables		(7,076)	10,000	65,053
Sundry expenses		171,119	121,017	123,416
		164,043	131,017	188,469

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**3. CASH AND CASH EQUIVALENTS**

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,960,401	1,212,407
Term deposits	0	0
<b>Total cash and cash equivalents</b>	<b>1,960,401</b>	<b>1,212,407</b>

**Restrictions**

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		704,015	126,641
- Financial assets at amortised cost - term deposits	5	2,280,139	1,851,073
		<b>2,984,154</b>	<b>1,977,714</b>

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

Reserves - cash/financial asset backed	4	2,280,141	1,851,073
Contract liabilities from contracts with customers	14	542,502	126,641
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	14	161,511	0
<b>Total restricted assets</b>		<b>2,984,154</b>	<b>1,977,714</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

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

**SHIRE OF DOWERIN**  
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**4. RESERVES - CASH/FINANCIAL ASSET BACKED**

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Entitlement Reserve	57,507	20,260	0	77,767	57,464	20,621	0	78,085	56,632	875	0	57,507
(b) Plant Replacement Reserve	141,172	54,004	0	195,176	141,066	54,892	0	195,958	59,958	81,214	0	141,172
(c) Sewerage Asset Preservation Reserve	1,011,234	57,841	0	1,069,075	1,010,473	64,201	0	1,074,674	1,256,174	19,213	(264,153)	1,011,234
(d) Information Technology Reserve	29,175	10,132	0	39,307	29,153	10,315	0	39,468	0	64,175	(35,000)	29,175
(e) Land & Building Reserve	146,075	200,728	0	346,803	145,965	198,578	0	344,543	449,364	6,711	(310,000)	146,075
(f) Emergency Reserve	0	10,000	0	10,000	0	10,000	0	10,000	0	500,000	(500,000)	0
(g) Swimming Pool Reserve	20,203	10,091	0	30,294	20,188	10,219	0	30,407	186	20,017	0	20,203
(h) Recreation Reserve	194,920	10,880	0	205,800	194,774	12,106	(193,333)	13,547	193,926	7,994	(7,000)	194,920
(i) Community Housing Reserve	49,691	10,224	0	59,915	49,652	10,537	0	60,189	48,934	757	0	49,691
(j) Economic Reserve	56,614	10,256	0	66,870	56,571	10,612	0	67,183	55,752	862	0	56,614
(k) Bowling Green Reserve	98,639	8,445	0	107,084	98,565	9,066	0	107,631	85,312	13,327	0	98,639
(l) Tennis Court Reserve	45,843	6,207	0	52,050	45,808	6,495	0	52,303	39,231	6,612	0	45,843
(m) Depot Reserve	0	10,000	0	10,000	0	10,000	0	10,000	0	0	0	0
(n) Waste Reserve	0	10,000	0	10,000	0	10,000	0	10,000	0	0	0	0
	1,851,073	429,068	0	2,280,141	1,849,679	437,642	(193,333)	2,093,988	2,245,469	721,756	(1,116,153)	1,851,073

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlement Reserve	Ongoing	-To cash back the cost of Long Service, Annual and Sick Leave where the leave cannot be absorbed within the annual budget.
(b) Plant Replacement Reserve	Ongoing	-To ensure the cost of additional new plant and refurbishment or replacement can be met as per the Plant Replacement Program
(c) Sewerage Asset Preservation Reserve	Ongoing	-To provide for the replacement and development of sewerage and stormwater infrastructure throughout the Shire.
(d) Information Technology Reserve	Ongoing	-To be used for the renewal & upgrade of Shire of Dowerin Information Technology
(e) Land & Building Reserve	Ongoing	-To assist with funding the development and purchase of land and building assets.
(f) Emergency Reserve	Ongoing	-To be used to reduce immediate cash flow pressure during a declared emergency
(g) Swimming Pool Reserve	Ongoing	-To be used for the renewal and/or upgrade and development of the swimming pool.
(h) Recreation Reserve	Ongoing	-To fund future maintenance, upgrades and developments of recreation facilities, including the swimming pool.
(i) Community Housing Reserve	Ongoing	-To enable participation in community housing projects such as independent living units for seniors
(j) Economic Reserve	Ongoing	-To maintain a reserve to fund economic development initiatives
(k) Bowling Green Reserve	Ongoing	-To be used for the replacement of the bowling greens.
(l) Tennis Court Reserve	Ongoing	-To be used for the replacement of the Tennis Courts
(m) Depot Reserve	Ongoing	-To be used for the purpose of construction of a new Shire of Dowerin Works Depot facility
(n) Waste Reserve	Ongoing	-To be used for the renewal & development of the Shire of Dowerin Waste Facility



## 5. OTHER FINANCIAL ASSETS

### (a) Current assets

Financial assets at amortised cost

#### Other financial assets at amortised cost

Term deposits

### (b) Non-current assets

Financial assets at fair value through profit and loss

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

Units in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at amortised cost	2,280,139	1,851,073
Other financial assets at amortised cost		
Term deposits	2,280,139	1,851,073
Financial assets at fair value through profit and loss		
Financial assets at fair value through profit and loss	55,355	52,551
Units in Local Government House Trust	55,355	52,551

## SIGNIFICANT ACCOUNTING POLICIES

### Other financial assets at amortised cost

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

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

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

The Shire classifies the following financial assets at fair value through profit and loss:

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

### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 27.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**6. TRADE AND OTHER RECEIVABLES**

**Current**

Rates Outstanding	
Sundry Debtors	
GST Receivable	
Provision for Doubtful Debts	
Accrued income	

**Non-current**

Pensioner's rates and ESL deferred	
------------------------------------	--

2021	2020
\$	\$
133,185	119,213
245,496	154,066
140,767	62,321
(59,920)	(66,996)
31,368	0
490,896	268,604
20,477	34,282
20,477	34,282

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 27.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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

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

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

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

**7. INVENTORIES**

**Current**

Fuel and materials

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year

Additions to inventory

**Balance at end of year**

	2021	2020
	\$	\$
	14,603	3,051
	3,051	11,163
	(90,968)	(105,870)
	102,520	97,758
	<b>14,603</b>	<b>3,051</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

## 8. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Balances

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

	Land	Buildings - Non Specialised	Total land and buildings	Furniture & Equipment	Plant & Equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
<b>Carrying amount at 1 July 2019</b>	1,125,000	16,712,326	17,837,326	102,669	2,269,655	20,209,650
Additions	0	36,009	36,009	11,049	462,539	509,597
(Disposals)	0	0	0	0	(104,954)	(104,954)
Depreciation (expense)	0	(495,367)	(495,367)	(16,816)	(221,429)	(733,612)
<b>Carrying amount at 30 June 2020</b>	1,125,000	16,252,968	17,377,968	96,902	2,405,811	19,880,681
<b>Comprises:</b>						
Gross balance amount at 30 June 2020	1,125,000	17,220,902	18,345,902	151,132	2,655,882	21,152,916
Accumulated depreciation at 30 June 2020	0	(967,934)	(967,934)	(54,230)	(250,071)	(1,272,235)
<b>Carrying amount at 30 June 2020</b>	1,125,000	16,252,968	17,377,968	96,902	2,405,811	19,880,681
Additions	0	175,820	175,820	0	475,470	651,290
(Disposals)	0	(114,142)	(114,142)	0	(131,250)	(245,392)
Depreciation (expense)	0	(493,155)	(493,155)	(17,793)	(250,646)	(761,594)
<b>Carrying amount at 30 June 2021</b>	1,125,000	15,821,491	16,946,491	79,109	2,499,385	19,524,985
<b>Comprises:</b>						
Gross balance amount at 30 June 2021	1,125,000	17,276,573	18,401,573	151,133	2,978,650	21,531,356
Accumulated depreciation at 30 June 2021	0	(1,455,082)	(1,455,082)	(72,024)	(479,265)	(2,006,371)
<b>Carrying amount at 30 June 2021</b>	1,125,000	15,821,491	16,946,491	79,109	2,499,385	19,524,985

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation	2018	Price per hectare/market borrowing rate
	3	Market approach using recent or estimated observable market data for similar properties with adjustments to reflect the existing use or zoning of the land	Independent Valuation	2018	Price per hectare/market borrowing rate
Buildings - non-specialised	2	Market approach using recent or estimated observable market data for similar items	Independent Valuation	2018	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
	3	Cost approach using current replacement cost (Net Revaluation Method)	Independent Valuation	2018	Improvements to buildings using construction costs and current condition, residual values and remaining useful life assessments inputs.

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

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

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure Roads	Infrastructure Drainage	Infrastructure Footpaths	Infrastructure Parks & Ovals	Other Infrastructure - Sewerage	Infrastructure Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Carrying amount at 1 July 2019</b>	21,846,990	1,061,554	485,199	1,194,852	1,002,037	629,468	26,220,100
Additions	1,120,432	0	69,658	0	0	54,388	1,244,478
Revaluation increments / (decrements) transferred to revaluation surplus	28,785,192	3,024,838	194,698	0	0	0	32,004,728
Depreciation (expense)	(595,570)	(41,547)	(23,143)	(78,396)	(55,668)	(72,015)	(866,339)
<b>Carrying amount at 30 June 2020</b>	51,157,044	4,044,845	726,412	1,116,456	946,369	611,841	58,602,967
<b>Comprises:</b>							
Gross balance at 30 June 2020	77,151,208	7,933,610	1,373,891	1,351,642	1,113,375	816,488	89,740,214
Accumulated depreciation at 30 June 2020	(25,994,164)	(3,888,765)	(647,479)	(235,186)	(167,006)	(204,647)	(31,137,247)
<b>Carrying amount at 30 June 2020</b>	51,157,044	4,044,845	726,412	1,116,456	946,369	611,841	58,602,967
Additions	1,056,910	0	53,629	0	0	268,118	1,378,657
Depreciation (expense)	(913,272)	(80,447)	(28,769)	(78,395)	(55,669)	(75,218)	(1,231,770)
<b>Carrying amount at 30 June 2021</b>	51,300,682	3,964,398	751,272	1,038,061	890,700	804,741	58,749,854
<b>Comprises:</b>							
Gross balance at 30 June 2021	78,208,118	7,933,610	1,427,520	1,351,642	1,113,375	1,084,606	91,118,871
Accumulated depreciation at 30 June 2021	(26,907,436)	(3,969,212)	(676,248)	(313,581)	(222,675)	(279,865)	(32,369,017)
<b>Carrying amount at 30 June 2021</b>	51,300,682	3,964,398	751,272	1,038,061	890,700	804,741	58,749,854

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
Infrastructure Roads	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2020	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Infrastructure Drainage	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2020	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Infrastructure Footpaths	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2020	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Infrastructure Parks & Ovals	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other Infrastructure - Sewerage	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Infrastructure Other	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition, residual values and remaining useful life assessments inputs.

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

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

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

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

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

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

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

**Revaluation**

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)**

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

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

**Land under roads from 1 July 2019**

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

**Vested improvements from 1 July 2019**

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



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

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - Non Specialised	114,142	190,500	76,358	0	111,953	197,000	85,047	0	0	0	0	0
Plant & Equipment	131,250	134,188	11,714	(8,776)	183,374	185,000	7,420	(5,794)	104,954	99,223	5,786	(11,517)
	245,392	324,688	88,072	(8,776)	295,327	382,000	92,467	(5,794)	104,954	99,223	5,786	(11,517)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>	42,928	54,642	11,714	0
<b>Other property and services</b>	88,322	79,546	0	(8,776)
	131,250	134,188	11,714	(8,776)
<b>Land and Buildings</b>				
<b>Housing</b>				
16 Anderson Street	56,560	90,000	33,440	0
18 Anderson Street	57,582	100,500	42,918	0
	114,142	190,500	76,358	0
	245,392	324,688	88,072	(8,776)

**SHIRE OF DOWERIN**  
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**10. FIXED ASSETS**

**(b) Depreciation**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - Non Specialised	493,155	527,500	495,367
Furniture & Equipment	17,793	0	16,816
Plant & Equipment	250,646	211,950	221,429
Infrastructure Roads	913,272	420,500	595,570
Infrastructure Drainage	80,447	21,000	41,547
Other Infrastructure - Bridges	0	20,000	0
Infrastructure Footpaths	28,769	35,000	23,143
Infrastructure Parks & Ovals	78,395	72,000	78,396
Other Infrastructure - Sewerage	55,669	25,000	55,668
Infrastructure Other	75,218	500	72,015
	<b>1,993,364</b>	<b>1,333,450</b>	<b>1,599,951</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

**Depreciation rates**

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

Asset Class	Useful life
Buildings	15 to 61 years
Furniture and equipment	4 to 10 years
Tools	10 to 20 years
Plant and equipment	10 to 27 years
Roads and streets	
- Formation	not depreciated
- Pavement	17 years
- Bridges	50 years
- Kerbing	25 years
Footpaths	25 years
Other Infrastructure	8 - 40 years
Parks & Ovals Infrastructure	17 years
Drainage Infrastructure	50 years
Wastewater infrastructure	20 years

**Depreciation on revaluation**

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

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

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

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

## 11. LEASES

### (a) Right-of-Use Assets

The Shire has no reportable lease or right of use assets.

## 12. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation Surplus Land - Freehold	871,768	871,768	871,768	0	0	0	871,768
Revaluation Surplus Land - Vested	0	0	300,000	(300,000)	0	0	0
Revaluation Surplus Buildings - Non Specialised	9,061,374	9,061,374	9,061,374	0	0	0	9,061,374
Revaluation Surplus Plant and Equipment	197,973	197,973	197,973	0	0	0	197,973
Revaluation Surplus Infrastructure Roads	30,179,485	30,179,485	1,394,293	0	28,785,192	28,785,192	30,179,485
Revaluation Surplus Infrastructure Drainage	4,103,641	4,103,641	1,078,803	0	3,024,838	3,024,838	4,103,641
Revaluation Surplus Infrastructure Footpaths	497,095	497,095	302,397	0	194,698	194,698	497,095
Revaluation Surplus Infrastructure Parks & Ovals	539,161	539,161	539,161	0	0	0	539,161
Revaluation Surplus Infrastructure Sewerage	853,802	853,802	853,802	0	0	0	853,802
Revaluation Surplus Infrastructure Other	33,549	33,549	33,549	0	0	0	33,549
	46,337,848	46,337,848	14,633,120	(300,000)	32,004,728	32,004,728	46,337,848

**SHIRE OF DOWERIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Other creditors	
Bonds and deposits held	
Creditors licensing	
Payroll creditors	
Accrued interest on loans	
FBT Liabilities	

2021	2020
\$	\$
78,380	250,099
4,310	86,093
36,396	13,551
49,298	0
198,864	6,865
0	11,661
5,165	8,765
7,075	36,243
7,731	7,902
5,174	0
392,393	421,179

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

**Prepaid rates**

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

## 14. OTHER LIABILITIES

### Current

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

2021	2020
\$	\$
542,502	126,641
161,511	0
704,013	126,641

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
542,502	161,511

### SIGNIFICANT ACCOUNTING POLICIES

#### Contract liabilities

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

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

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

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

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

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

**SHIRE OF DOWERIN**  
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**15. INFORMATION ON BORROWINGS**

(a) Borrowings	2021	2020
	\$	\$
Current	187,197	144,043
Non-current	1,300,570	1,182,149
	1,487,767	1,326,192

**(b) Repayments - Borrowings**

Particulars	Loan Number	Institution	Interest Rate	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021
				Actual Principal	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
<b>Housing</b>				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 100 - GROH	100	WATC*	3.57%	265,171	0	(10,332)	(9,285)	254,839	265,171	0	(10,332)	(9,375)	254,839	275,144	0	(9,973)	(9,647)	265,171
<b>Recreation and culture</b>																		
Loan 97 - Community Club	97	WATC*	4.09%	148,819	0	(72,904)	(5,161)	75,915	148,819	0	(72,904)	(5,349)	75,915	218,830	0	(70,011)	(8,062)	148,819
Loan 101 - Swimming Pool	101	WATC*	1.80%	181,574	0	(18,759)	(3,179)	162,815	181,574	0	(18,759)	(3,184)	162,815	200,000	0	(18,426)	(3,512)	181,574
DEM Loan - Swimming Pool	LP000	DEM**	0.00%	50,000	0	(5,000)	0	45,000	50,000	0	(10,000)	0	40,000	0	50,000	0	0	50,000
<b>Transport</b>																		
Multi Tyre Roller	103	WATC*	0.83%	0	170,000	(10,297)	(897)	159,703	0	170,000	(10,197)	(926)	159,803	0	0	0	0	0
Smooth Drum Tyre Roller	104	WATC*	0.83%	0	150,000	(9,085)	(792)	140,915	0	150,000	(9,022)	(793)	140,978	0	0	0	0	0
Low Loader	105	WATC*	1.09%	0	0	0	0	0	0	85,000	(5,113)	(450)	79,887	0	0	0	0	0
Side Tipper	106	WATC*	1.09%	0	0	0	0	0	0	103,000	(6,178)	(561)	96,822	0	0	0	0	0
<b>Economic services</b>																		
Loan 99 - Accommodation	99	WATC*	3.14%	680,628	0	(32,048)	(20,880)	648,580	680,628	0	(32,048)	(21,122)	648,580	711,692	0	(31,064)	(21,870)	680,628
				1,326,192	320,000	(158,425)	(40,194)	1,487,767	1,326,192	508,000	(174,553)	(41,760)	1,659,639	1,405,666	50,000	(129,474)	(43,091)	1,326,192
<b>Self Supporting Loans</b>																		
<b>Economic services</b>																		
Loan 98 - Dowerin Events	98	WATC*	3.25%	0	0	0	0	0	0	0	0	0	0	12,568	0	(12,568)	(151)	0
				0	0	0	0	0	0	0	0	0	0	12,568	0	(12,568)	(151)	0
				1,326,192	320,000	(158,425)	(40,194)	1,487,767	1,326,192	508,000	(174,553)	(41,760)	1,659,639	1,418,234	50,000	(142,042)	(43,242)	1,326,192

\* WA Treasury Corporation

\*\* Interest free loan from Dowerin Events Management

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.

All other loan repayments were financed by general purpose revenue.

SHIRE OF DOWERIN  
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15. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Multi Tyre Roller	WATC*	Debenture	8	0.83%	\$ 170,000	\$ 170,000	\$(170,000)	\$(170,000)	\$ 6,088	\$ 0
Smooth Drum Tyre Roller	WATC*	Debenture	8	0.83%	150,000	150,000	(150,000)	(150,000)	5,372	0
Low Loader	WATC*	Debenture			0	85,000	0	(85,000)	0	0
Side Tipper	WATC*	Debenture			0	103,000	0	(103,000)	0	0
					<u>320,000</u>	<u>508,000</u>	<u>\$(320,000)</u>	<u>\$(508,000)</u>	<u>11,460</u>	<u>0</u>

\* WA Treasury Corporation

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2021	2020
Bank overdraft limit	\$ 60,000	\$ 60,000
Bank overdraft at balance date	0	0
Credit card limit	18,000	18,000
Credit card balance at balance date	(5,463)	(1,910)
<b>Total amount of credit unused</b>	<b>72,537</b>	<b>76,090</b>

Loan facilities

Loan facilities - current	187,197	144,043
Loan facilities - non-current	1,300,570	1,182,149
<b>Total facilities in use at balance date</b>	<b>1,487,767</b>	<b>1,326,192</b>

Unused loan facilities at balance date

NIL NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying

amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 27.



## 16. EMPLOYEE RELATED PROVISIONS

### Employee Related Provisions

#### Opening balance at 1 July 2020

Current provisions  
Non-current provisions

Additional provision  
Amounts used

#### Balance at 30 June 2021

#### Comprises

Current  
Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	117,921	74,181	192,102
Non-current provisions	0	34,963	34,963
	117,921	109,144	227,065
Additional provision	102,656	10,481	113,137
Amounts used	(95,961)	(42,764)	(138,725)
Balance at 30 June 2021	124,616	76,861	201,477
Comprises			
Current	124,616	47,229	171,845
Non-current	0	29,632	29,632
	124,616	76,861	201,477

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

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

	2021	2020
	\$	\$
Less than 12 months after the reporting date	66,007	117,921
More than 12 months from reporting date	104,890	92,750
Expected reimbursements from other WA local governments	30,580	16,394
	201,477	227,065

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

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

#### Short-term employee benefits

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

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

#### Other long-term employee benefits

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

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

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

#### Provisions

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

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

## 17. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	1,960,401	2,184,546	1,212,407
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	506,521	2,323,501	(63,701)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,804)	0	0
Depreciation on non-current assets	1,993,364	1,333,450	1,599,951
(Profit)/loss on sale of assets	(79,296)	(86,673)	5,731
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(208,487)	150,000	(17,864)
(Increase)/decrease in inventories	(11,552)	0	8,112
Increase/(decrease) in payables	(28,786)	(3)	51,698
Increase/(decrease) in employee provisions	(25,588)	0	(14,436)
Increase in contract liabilities	577,372	0	126,641
Non-operating grants, subsidies and contributions	(1,237,358)	(3,820,864)	(1,104,342)
Net cash from operating activities	1,483,386	(100,589)	591,790

**18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	2021	2020
	\$	\$
Governance	39,307	0
General purpose funding	2,604,896	1,423,619
Law, order, public safety	627,437	693,182
Education and welfare	504,212	177,823
Housing	4,146,880	3,933,932
Community amenities	2,379,164	1,384,048
Recreation and culture	10,746,112	10,916,836
Transport	56,611,795	56,535,528
Economic services	2,696,958	2,701,076
Other property and services	2,739,949	3,582,295
Unallocated	0	557,277
	<b>83,096,710</b>	<b>81,905,616</b>

## 19. CONTINGENT LIABILITIES

The Shire of Dowerin has identified the following sites, in relation to land owned, vested or leased that is known to be, or suspected of being contaminated.

1. Lot 98 Cottrell Street, Dowerin - Shire Depot - hydrocarbon.

The Shire is aware that contamination exists in the form of vehicle fuel, however the extent of the value and timing of remediation has not been ascertained as at the date of this report.

2. Amery Refuse Site – Pt4 – 13758, Cnr Dowerin/Kalannie Rds., Dowerin - Asbestos

Operated by the Shire as a single landfill which receives kerbside and general waste generated by the community.

This refuse site was registered with the Department of Environmental Protection on 10th November 2003 as a Schedule 2 Putrescible landfill.

The landfill site covers a total area of 8.8472 hectares and is currently at 80% capacity. At the current rate of waste disposal, the site has an estimated remaining life of 5 years.

The Shire is aware that contamination exists in the form of asbestos, however the extent of the contamination has not yet been ascertained. As at the reporting date, the contamination had not been reported to the Department of Water and Environmental Regulation as required by the Contaminated Sites Act 2003. The Shire has committed to ensuring compliance with this reporting requirement in 2021-22.

The Shire will in 2022 complete a landfill closure plan which will inform the scale of the Council's rehabilitation liability and annual allocation to its Waste Management Reserve to fund the liability. The Waste Management Reserve (Note 4) currently has a balance of \$10,000 with a further \$10,075 budgeted to be transferred into this reserve in FY22.

## 20. CAPITAL COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

	2021	2020
	\$	\$
- capital expenditure projects	39,752	0
- plant & equipment purchases	0	55,000
	<u>39,752</u>	<u>55,000</u>

Payable:

- not later than one year	39,752	55,000
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The amount of capital commitments at 30 June 2021 relates to uncompleted contracted Capital works projects for Aged Care packages and floor coverings at the Shire Office.

The amount of capital commitments at 30 June 2020 relates to repairs to the Shire's loader.

## 21. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Elected member - D Hudson</b>			
President's annual allowance	3,200	3,200	3,200
Meeting attendance fees	3,240	4,500	4,335
	6,440	7,700	7,535
<b>Elected member - B Ward</b>			
Deputy President's annual allowance	667	800	800
Meeting attendance fees	2,200	3,000	2,775
	2,867	3,800	3,575
<b>Elected member - J Sewell</b>			
Meeting attendance fees	1,800	2,500	1,675
	1,800	2,500	1,675
<b>Elected member - A Metcalf</b>			
Deputy President's annual allowance	133	0	0
Meeting attendance fees	1,875	2,500	2,225
	2,008	2,500	2,225
<b>Elected member -L Holberton</b>			
Meeting attendance fees	2,200	2,500	2,675
	2,200	2,500	2,675
<b>Elected member - L Hagboom</b>			
Meeting attendance fees	1,400	2,500	1,950
	1,400	2,500	1,950
<b>Elected member -R Trepp</b>			
Meeting attendance fees	2,400	2,500	2,250
	2,400	2,500	2,250
<b>Elected member - B Walsh</b>			
Meeting attendance fees	0	0	0
	0	0	0
<b>Elected member - J Chatfield</b>			
Meeting attendance fees	0	0	2,150
	0	0	2,150
	19,115	24,000	24,035
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	3,200	3,200	3,200
Deputy President's allowance	800	800	800
Meeting attendance fees	15,115	20,000	20,035
	19,115	24,000	24,035

## 22. RELATED PARTY TRANSACTIONS

### Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
	\$	\$
The total remuneration paid/payable to KMP of the Shire during the year are as follows:		
Short-term employee benefits	389,345	384,458
Post-employment benefits	48,098	35,279
Other long-term benefits	15,486	43,560
Termination benefits	0	17,709
	452,929	481,006

#### *Short-term employee benefits*

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

#### *Post-employment benefits*

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

#### *Other long-term benefits*

These amounts represent the annual leave and long service leave benefits 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).

## 22. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

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

The following transactions occurred with related parties:

	2021 Actual	2020 Actual
	\$	\$
Purchase of goods and services	787,031	402,423
Short term employee benefits -other related parties	57,707	51,505
Post employment benefits - other related parties	5,345	4,799
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	0	24,684

### Related Parties

The Shire's main related parties are as follows:

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

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

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

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.



## 23. INVESTMENT IN JOINT ARRANGEMENTS

### Share of joint operations

The Shire of Dowerin entered into joint arrangements with the State Housing Commission - Homeswest for construction of: 4 x 2 Bedroom Units for small families (Memorial Street Units) in 1996

The Shire has a 19% interest in the joint arrangement.

4 x Independent Living Units for Seniors (Lot 27 Goldfields Road - Hilda Street Units) in 2006

The Shire has a 21% interest in the joint arrangement.

Assets associated with the joint venture agreements are included in Council's Property, Plant & Equipment Register.

	2021	2020
	\$	\$
Land and Buildings	1,155,947	1,115,947
Less: accumulated depreciation	(83,696)	(55,797)
<b>Total assets</b>	<b>1,072,251</b>	<b>1,060,150</b>
<b>Statement of Comprehensive income</b>		
Other revenue	17,836	15,962
Other expenditure	(56,553)	(50,177)
<b>Net result for the period</b>	<b>(38,717)</b>	<b>(34,215)</b>
<b>Other comprehensive income</b>		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Changes in asset revaluation surplus	0	0
<b>Total other comprehensive income for the period</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>	<b>(38,717)</b>	<b>(34,215)</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**24. MAJOR LAND TRANSACTIONS**

The Shire had no major land transactions during the financial year 2020/2021.

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

**25. RATING INFORMATION**

(a) Rates

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>2020/21 Actual Rateable Value \$</b>	<b>2020/21 Actual Rate Revenue \$</b>	<b>2020/21 Actual Interim Rates \$</b>	<b>2020/21 Actual Back Rates \$</b>	<b>2020/21 Actual Total Revenue \$</b>	<b>2020/21 Budget Rate Revenue \$</b>	<b>2020/21 Budget Interim Rate \$</b>	<b>2020/21 Budget Total Revenue \$</b>	<b>2019/20 Actual Total Revenue \$</b>
<b>Differential general rate / general rate</b>											
<b>Gross rental valuations</b>											
Residential	0.10079	176	1,312,923	132,330	1,658	0	133,988	132,330	1,500	133,830	140,229
Commercial	0.10079	32	256,474	25,850	0	0	25,850	25,850	0	25,850	25,850
Town Rural	0.10079	27	138,892	13,999	0	0	13,999	13,999	0	13,999	13,999
Other Towns	0.10079	27	33,384	3,365	0	0	3,365	3,365	0	3,365	3,365
<b>Unimproved valuations</b>											
Rural Farmland	0.0084	288	127,313,000	1,069,429	(10)	(10)	1,069,409	1,069,429	250	1,069,679	1,059,139
<b>Sub-Total</b>		550	129,054,673	1,244,973	1,648	(10)	1,246,611	1,244,973	1,750	1,246,723	1,242,582
<b>Minimum payment</b>											
<b>Gross rental valuations</b>											
Residential	770	39	230,415	30,030	0	0	30,030	30,030	0	30,030	30,030
Commercial	770	17	65,470	13,090	0	0	13,090	13,090	0	13,090	13,860
Town Rural	770	15	36,975	11,550	0	0	11,550	11,550	0	11,550	11,550
Other Towns	225	19	7,809	4,275	0	0	4,275	4,275	0	4,275	4,500
<b>Unimproved valuations</b>											
Rural Farmland	770	66	3,468,700	50,820	0	0	50,820	50,820	0	50,820	46,970
Commercial	770	4	400	3,080	0	0	3,080	3,080	0	3,080	3,080
Town Rural	770	4	89,000	3,080	0	0	3,080	3,080	0	3,080	3,080
Mining	225	2	7,029	450	0	0	450	650	0	650	518
<b>Sub-Total</b>		166	3,905,798	116,375	0	0	116,375	116,575	0	116,575	113,588
<b>Total amount raised from general rate</b>		716	132,960,471	1,361,348	1,648	(10)	1,362,986	1,361,548	1,750	1,363,298	1,356,170
Ex-gratia rates							46,600			36,852	46,601
<b>Totals</b>							1,409,586			1,400,150	1,402,771

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

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

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF DOWERIN**  
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**25. RATING INFORMATION (Continued)**

**(b) Specified Area Rate**

The Shire did not levy a specified area rate during the current reporting period

**(c) Service Charges**

<u>Service Charges</u>	<u>Amount of Charge</u>	<u>2020/21 Actual Revenue Raised</u>	<u>2020/21 Actual Charges Applied to Costs</u>	<u>2020/21 Actual Charges Set Aside to Reserve</u>	<u>2020/21 Actual Reserve Applied to Costs</u>	<u>2020/21 Budget Revenue</u>	<u>2020/21 Budget Charges Applied to Costs</u>	<u>2020/21 Budget Charges Set Aside to Reserve</u>	<u>2020/21 Budget Reserve Applied to Costs</u>	<u>2019/20 Total Actual Revenue</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sewerage Rates	0.07584	145,045	112,725	57,841	0	156,000	112,685	64,201	0	157,585
Sewerage Fixtures	250/114	0	0	0	0	10,000	0	0	0	10,910
		145,045	112,725	57,841	0	166,000	112,685	64,201	0	168,495

<u>Nature of the Service Charge</u>	<u>Objects of the Charge</u>	<u>Reasons for the Charge</u>	<u>Area/Properties Charge Imposed</u>
Sewerage Rates	To reimburse the running costs of the sewerage scheme	Health and sanitation service for council for the benefit of ratepayers	Properties with access to the Sewerage scheme
Sewerage Fixtures	Installation and maintenance costs	Health and sanitation service for council for the benefit of ratepayers	Properties with access to the Sewerage scheme

**(d) Discounts, Incentives, Concessions, & Write-offs**

No discounts, incentives, concessions or write-offs were offered by the Shire during the current reporting period.

## 25. RATING INFORMATION (Continued)

### (e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	4/09/2020	0.00	0.00%	8.00%
<b>Option Two</b>				
First instalment	4/09/2020	5.00	5.50%	8.00%
Second instalment	5/01/2021	5.00	5.50%	8.00%
<b>Option Three</b>				
First instalment	4/09/2020	5.00	5.50%	8.00%
Second instalment	4/11/2020	5.00	5.50%	8.00%
Third instalment	5/01/2021	5.00	5.50%	8.00%
Fourth instalment	5/03/2021	5.00	5.50%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Charges on installment plan	1,820	1,000	1,120
Interest on installment plan	4,032	2,000	3,893
Interest on unpaid rates	8,813	5,000	9,308
Pensioner Deferred Interest	392	0	0
	15,057	8,000	14,321

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

26. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward) \$	2020/21 Budget (30 June 2021 Carried Forward) \$	2019/20 (30 June 2020 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(a) (88,072)	(92,467)	(5,786)
Less: Movement in employee leave reserve	20,260	0	875
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,804)	0	0
Movement in pensioner deferred rates (non-current)	13,805	0	0
Movement in employee benefit provisions (non-current)	(5,332)	20,621	10,855
Add: Loss on disposal of assets	10(a) 8,776	5,794	11,517
Add: Depreciation on non-current assets	10(b) 1,993,364	1,333,450	1,599,951
<b>Non cash amounts excluded from operating activities</b>	<b>1,939,997</b>	<b>1,267,398</b>	<b>1,617,412</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash/financial asset backed	4 (2,280,141)	(2,093,988)	(1,851,072)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15(a) 187,197	3,000	144,043
- Liabilities supported by a reserve	77,767	78,085	57,507
<b>Total adjustments to net current assets</b>	<b>(2,015,177)</b>	<b>(2,012,903)</b>	<b>(1,649,522)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	4,746,039	2,386,262	3,335,135
Less: Total current liabilities	(1,455,448)	(373,359)	(883,965)
Less: Total adjustments to net current assets	(2,015,177)	(2,012,903)	(1,649,522)
<b>Net current assets used in the Rate Setting Statement</b>	<b>1,275,414</b>	<b>0</b>	<b>801,648</b>

**SHIRE OF DOWERIN**  
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**27. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2021</b>					
Cash and cash equivalents	0.05%	1,960,401	0	1,960,401	0
Financial assets at amortised cost - term deposits	0.25%	2,280,139	2,280,139	0	0
<b>2020</b>					
Cash and cash equivalents	0.10%	1,212,407	0	1,212,407	0
Financial assets at amortised cost	0.90%	1,851,073	1,851,073	0	0

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity\*

\* Holding all other variables constant

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
	19,604	12,124

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 15(b).

## 27. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### *Trade and Other Receivables*

The Shire's major receivables comprise rates, annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2021 for rates receivable and related charges was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.62%	
Gross carrying amount	5,495	28,925	22,987	96,255	153,662
Loss allowance	0	0	0	59,782	59,782
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.89%	
Gross carrying amount	1,199	45,254	34,752	72,290	153,495
Loss allowance	0	0	0	64,422	64,422

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for sundry debtors.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2021</b>					
Sundry debtors					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	233,544	0	984	10,968	245,496
Loss allowance	90	0	0	48	138
<b>30 June 2020</b>					
Sundry debtors					
Expected credit loss	0.02%	0.00%	0.00%	0.00%	
Gross carrying amount	149,153	4,291	262	360	154,066
Loss allowance	2,574	0	0	0	2,574



## 27. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b><u>2021</u></b>					
Payables	392,393	0	0	392,393	392,393
Borrowings	225,067	566,026	950,753	1,741,846	1,487,767
	<u>617,460</u>	<u>566,026</u>	<u>950,753</u>	<u>2,134,239</u>	<u>1,880,160</u>
<b><u>2020</u></b>					
Payables	421,179	0	0	421,179	421,179
Borrowings	183,073	592,358	870,460	1,645,891	1,326,192
	<u>604,252</u>	<u>592,358</u>	<u>870,460</u>	<u>2,067,070</u>	<u>1,747,371</u>

## **28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

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

### **(a) AASB 1059 Service Concession Arrangements: Grantors**

Service concession assets are those assets where a third party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service, for a specified period of time. The Shire has considered the requirements of AASB1059 Service Concession Agreements: Grantor and confirms that the Shire has no arrangements that fall within the scope of this standard.

## **29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire has no subsequent events to report.

# SHIRE OF DOWERIN

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

### 30. OTHER SIGNIFICANT ACCOUNTING POLICIES

#### a) Goods and services tax (GST)

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

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

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

#### b) Current and non-current classification

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

#### c) Rounding off figures

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

#### d) Comparative figures

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

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

#### e) Budget comparative figures

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

#### f) Superannuation

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

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

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

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

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

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

#### h) Fair value hierarchy

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

##### Level 1

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

##### Level 2

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

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

#### Valuation techniques

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

##### Market approach

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

##### Income approach

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

##### Cost approach

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

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

#### i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**SHIRE OF DOWERIN**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

**31. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b>            To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p><b>GENERAL PURPOSE FUNDING</b>            To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b>            To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p><b>HEALTH</b>            To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p><b>EDUCATION AND WELFARE</b>            To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.</p>
<p><b>HOUSING</b>            To provide housing to staff.</p>	<p>Staff housing, provision of general rental accomodation when buildings not required by staff.</p>
<p><b>COMMUNITY AMENITIES</b>            To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p><b>RECREATION AND CULTURE</b>            To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	<p>Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p><b>TRANSPORT</b>            To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycleways and parking facilities.</p>
<p><b>ECONOMIC SERVICES</b>            To help promote the Shire and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b>            To monitor and control Council's overhead operating accounts.</p>	<p>Private works operation, plant repair and operation costs, housing and engineering operation costs.</p>

## 32. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.62	1.94	2.16
Asset consumption ratio	0.59	0.60	0.95
Asset renewal funding ratio	0.92	1.40	1.35
Asset sustainability ratio	0.69	0.83	1.43
Debt service cover ratio	6.56	2.56	2.72
Operating surplus ratio	(0.31)	(0.52)	(0.40)
Own source revenue coverage ratio	0.37	0.40	0.41

The above ratios are calculated as follows:

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



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2021 Shire of Dowerin

To the Councillors of the Shire of Dowerin

### Report on the audit of the annual financial report

#### Opinion

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

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

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

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

#### Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio as reported in Note 32 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law was identified during the course of my audit:
  - a) For approximately 35% of the purchase transactions we sampled, the same staff who issued and approved the purchase orders also receipted goods or services, and authorised the related supplier invoices. This practice increases the risk of fraud or error occurring without timely detection. However, all these transactions were for business purposes.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

## **Other information**

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

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

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

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



Patrick Arulsingham  
Acting Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 February 2022