



**MINUTES
ANNUAL GENERAL MEETING OF ELECTORS**

27 MARCH 2024

Commencing at 6:00 pm
Council Chambers
Shire of Narrogin
89 Earl Street
Narrogin WA 6312

Acknowledgement of Noongar People

The Shire of Narrogin acknowledges the Noongar people as traditional custodians of this land and their continuing connection to land and community. We pay our respect to them, to their culture and to their Elders past and present.

Electronic copies of minutes and agendas are available for download from the Shire of Narrogin website www.narrogin.wa.gov.au

Alternative formats are also available upon request, including large print, electronic format (disk or emailed), audio or Braille



Shire of
Narrogin
Love the life

STRATEGIC COMMUNITY PLAN

2017-27

SNAPSHOT

VISION

A leading regional economic driver and a socially interactive and inclusive community.

MISSION

Provide leadership, direction and opportunities for the community.

KEY PRINCIPLES

In achieving the Vision and Mission, we will set achievable goals and work with the community to maintain a reputation of openness, honesty and accountability. In doing so we will:

- Respect the points of view of individuals and groups;
- Build on existing community involvement;
- Encourage community leadership;
- Promote self-reliance and initiative;
- Recognise and celebrate achievement;
- Support the principles of social justice; and
- Acknowledge the value of staff and volunteers.

OUR VALUES

Care with Trust & Teamwork

Caring - We display kindness and concern for one another and our community

Accountability - We accept responsibility for our actions and outcomes

Respect - We treat everyone how we would like to be treated

Excellence - We go the extra mile to deliver outstanding services

Trust - We share without fear of consequences

Team Work - We work together for a common goal

ECONOMIC



Support growth and progress, locally and regionally...

Growth in revenue opportunities

- Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business
- Promote Narrogin and the Region
- Promote Narrogin's health and aged services including aged housing

Increased Tourism

- Promote, develop tourism and maintain local attractions

An effective well maintained transport network

- Maintain and improve road network in line with resource capacity
- Review and implement the Airport Master Plan

Agriculture opportunities maintained and developed

- Support development of agricultural services

SOCIAL



Provide community facilities and promote social interaction...

Provision of youth services

- Develop and implement a youth strategy

Build a healthier and safer community

- Support the provision of community security services and facilities
- Advocate for mental health and social support services
- Continue and improve provision of in-home care services

Existing strong community spirit and pride is fostered, promoted and encouraged

- Develop and activate Sport and Recreation Master Plan
- Engage and support community groups and volunteers
- Facilitate and support community events
- Provide improved community facilities (eg library/recreation)
- Encourage and support continued development of arts and culture

Cultural and heritage diversity is recognised

- Maintain and enhance heritage assets
- Support our Narrogin cultural and indigenous community

A broad range of quality education services and facilities servicing the region

- Advocate for increased education facilities for the region
- Advocate for and support increased education services

ENVIRONMENT



Conserve, protect and enhance our natural and built environment...

A preserved natural environment

- Conserve, enhance, promote and rehabilitate the natural environment

Effective waste services

- Support the provision of waste services

Efficient use of resources

- Increase resource usage efficiency

A well maintained built environment

- Improve and maintain built environment

CIVIC



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

An efficient and effective organisation

- Continually improve operational efficiencies and provide effective services
- Continue to enhance communication and transparency

An employer of choice

- Provide a positive, desirable workplace

PCBO027

MINUTES
ANNUAL GENERAL MEETING OF ELECTORS
27 MARCH 2024

1. OFFICIAL OPENING

The Presiding Member, President Ballard, declared the meeting open at 6.08 pm.

2. RECORD OF ATTENDANCE OF ELECTORS & APOLOGIES

Elected Members

Mr L Ballard – Shire President (Presiding Member)
Cr G Broad – Deputy Shire President
Cr M Fisher
Cr C Bartron
Cr J Pomykala
Cr R McNab

Staff

Mr D Stewart – Chief Executive Officer
Mr A Awang – Executive Manager Development & Regulatory Services
Mr T Evans – Executive Manager Technical & Rural Services
Mr M Furr – Executive Manager Corporate & Community Services
Ms V Ward – Executive Support Coordinator

Electors

Ms Coral Mahony
Ms Deborah Hughes-Owen
Mr Brian Seale
Ms Jacqui Early

Apologies

Cr T Wiese (Granted a Leave of Absence from the March Ordinary Council Meeting)

3. RECEIVING OF ANNUAL REPORT

Contents of the Annual Report, Financial Statements and Auditor's Report.

OFFICER'S RECOMMENDATION AND RESOLUTION

Moved: Cr Fisher

Seconded: Cr Broad

That the Annual Report for the financial year of 2022-23 be accepted as presented.

CARRIED

Questions relating to Annual Financial Statements

Mr Brian Seale submitted the following questions prior to the Annual Electors Meeting;

1. *Note 5(a.) on {Page 35} and page four of the financial statement reflects a Zero balance against Other financial assets, which indicates from (page 46) and page 15 of the financial report to refer to Terms Deposits and enquire that Restricted Cash of \$5,350,181 usually is held on Term Deposit and ask how to reconcile/interpret this?*

Response: The investments (Term Deposits) made throughout the course of 2022/23 matured at the end of the financial year (30 June 2023) and therefore the balance of \$0 is correct. Reinvestment of the afore mentioned amount into Term Deposits was subsequently made in July 2023 in accordance with the correct ratio as required by Council Policy.

2. *On page 56 and 25 of the financial report refers to the useful life of the Shire assets and listed Buildings as having a life expectancy of between 5 to 100 years, where the Taxation Dept. ruling reflects Buildings and (Improvements to Buildings) as having a life expectancy of 40 years and as such depreciated at a rate of 2.5% p.a. and ask how the Shire determines such a wide life expectancy of a building, where this seems inconsistent with conventional Accounting.*

Response: The Shire generally depreciates all of its buildings at 2.5% over 40 years; however the template used by the Shire is provided by a third party which refers to life expectancy between 5 to 100 years and this has been a long-term statement within the notes. Depreciation for buildings is usually calculated over a longer period, such as 40 years for residential buildings or up to 100 years for commercial/industrial buildings, However, there are certain components of buildings that may have shorter depreciation periods, such as 5 years. These components are often classified as plant and equipment or fixtures, and they can include items like, air conditioning units, security systems, fixtures and fittings, or specialised equipment, all of which can have a depreciation rate of around 5 to 10 years.

3. *The "Right of Use Assets", in terms of note 12 (a.) on page 57 (and 26) of the Financial Statements report presents as complex and where I enquire as to examples of these assets in order to endeavour to grasp what this aspect refers to. I am surmising that (perhaps) to exaggerate an example that if some land was vested in the Shire for the purpose of recreation but where the Shire built the sporting complex, it would have a "Right of Use" of the improvements and capture the value of the improvement at cost price , where the combined value of Buildings and Plant/Equipment in the financial statements are listed as \$74,341 and also ask what assets are represented by this value.*

Response: The "Right of Use Assets" is applied in accordance with AASB 16 (refer to footnote of the Statements) and typically refers to assets that a business or organisation has the right to use, even though they don't necessarily own them. These assets often arise from lease agreements, where the lessee (the organisation using the asset) has the right to use the asset for a specified period in exchange for lease payments. These assets are recognised because even though the Shire doesn't own the land, they have the right to use it as if they did, based on the terms of their lease agreement.

The plant and equipment category includes movable assets and machinery used in the operation of a facility. For a sporting complex, it could include items like gym equipment, lighting fixtures, HVAC systems, etc.

With regards to the \$74k I can confirm this amount represents appropriate expenditure in relation to Parry Court and Willaims Road residential leases for staff housing, depreciation and interest charges.

Footnote: AASB 16 refers to the Accounting Standards Board (ASB) Standard 16. ASB 16 is a specific accounting standard that might vary depending on the jurisdiction. However, in many contexts, ASB 16 could be associated with leases. Under ASB 16, lessees are required to recognise most leases on their balance sheets, reflecting the right-of-use asset and lease liability. This standard aims to improve transparency and provide users of financial statements with a clearer picture of a company's financial position and performance, particularly regarding its lease obligations.

Local Government Sustainability

Mr Brian Seale

Does the Shire of Narrogin propose to make a submission to the House of Representative Standing Committee into Local Government sustainability enquiry?

The Shire President advised that the Shire of Narrogin will be making a submission, and in addition to this have requested that the Central Country Zone of WALGA also make a submission.

4. GENERAL BUSINESS

4.1 Welcome to Town/Thank you Volunteers

Mrs Coral Mahony thanked the Elected Members and Shire Staff for their support at the Welcome to Town/Thank you Volunteers event.

4.2 Horden Hotel

Ms Deb Hughes-Owen voiced her concern over state of Horden Hotel and asked what, if any, discussions had been had with Nigel Oakey, the owner of the premise.

The Shire President responded that both himself and the Chief Executive Officer had sent numerous texts and emails, to which no response had been received. The Shire President also advised that as this is privately owned land the Shire is limited as to what can be done.

4.3 Justices of the Peace

Mr Brian Seale raised concern over the number of trained Justices of the Peace's within the Shire of Narrogin. He stated that Elected Members are ideal candidates to take on this role.

The Shire President advised that it was up to each individual to pursue should they wish.

5. CLOSURE OF MEETING

There being no further business to discuss, the Presiding Member declared the meeting closed at 6.25 pm.