



# Annual Report 2023/2024

## SHIRE OF NARROGIN

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



### **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.

Naatj ngiyan Birdiya Gnarojin kep unna nidja Noongar Moort ngaala maya nidja boodjera baarlap djoowak karlerl koolark. Ngalak niny ngullang karnan balang Bibolman baalap borong koora wer boorda.

*Noongar translation by Elder Basil Kickett*

Electronic copies of documents are available for download from the Shire of Narrogin website [www.narrogin.wa.gov.au](http://www.narrogin.wa.gov.au).

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

# Contents

About the Shire of Narrogin.....	5
Shire President's Message .....	6
Report from the Chief Executive Officer .....	7
Elected Members.....	8
Community Strategic Plan / Corporate Business Plan Overview .....	9
1. ECONOMIC OBJECTIVE .....	9
Outcome 1.1 Growth in revenue opportunities.....	9
1.2.1 Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business.....	10
1.2.2 Promote Narrogin and the Region.....	11
Outcome 1.2 Increased Tourism .....	11
1.2.3 Promote, develop tourism and maintain local attractions.....	11
Outcome 1.3 An effective well maintained transport network.....	11
1.2.4 Maintain and improve road network in line with resource capacity .....	12
1.2.5 Review and implement the Airport Master Plan.....	12
Outcome 1.4 Agriculture opportunities maintained and developed .....	12
1.2.6 Support development of agricultural services.....	12
2. SOCIAL OBJECTIVE.....	13
Outcome 2.1 Provision of youth services.....	13
2.2.1 Develop and implement a youth strategy .....	13
Outcome 2.2 Build a healthier and safer community .....	14
2.2.2 Support the provision of community security services and facilities .....	14
2.2.3 Advocate for mental health and social support services.....	14
2.2.4 Continue and improve provision of in-home care services .....	14
Outcome 2.3 Existing strong community spirit and pride is fostered, promoted and encouraged.....	15
2.3.1 Develop and activate Sport and Recreation Master Plan.....	15
2.3.2 Engage and support community groups and volunteers.....	15
2.3.3 Facilitate and support community events .....	16
2.3.4 Provide improved community facilities .....	16
2.3.5 Encourage and support continued development of arts and culture .....	16
Outcome 2.4 Cultural and heritage diversity is recognised .....	17
2.4.1 Maintain and enhance heritage assets.....	17
2.4.2 Support our Narrogin cultural and indigenous community.....	17

Outcome 2.5	A broad range of quality education services and facilities servicing the region	18
2.5.1	Advocate for increased education facilities for the region.....	18
2.5.2	Advocate for and support increased education services.....	18
3.	ENVIRONMENT OBJECTIVE .....	18
Outcome 3.1	A preserved natural environment .....	19
3.1.1	Conserve, enhance, promote and rehabilitate the natural environment .....	19
Outcome 3.2	Effective waste services .....	19
3.2.1	Support the provision of waste services.....	19
Outcome 3.3	Efficient use of resources .....	19
3.3.1	Increase resource usage efficiency .....	19
Outcome 3.4	A well maintained built environment .....	19
3.4.1	Improve and maintain built environment .....	20
4.	CIVIC LEADERSHIP OBJECTIVE .....	20
Outcome 4.1	An efficient and effective organisation .....	20
4.1.1	Continually improve operational efficiencies and provide effective services ....	20
4.1.2	Continue to enhance communication and transparency .....	21
Outcome 4.2	An employer of choice.....	21
4.2.1	Provide a positive, desirable workplace .....	21
<b>Statutory Statements .....</b>		<b>22</b>
Disability Access and Inclusion Plan (DAIP) Report .....		22
Legislative Review.....		24
Structural Reform .....		24
Public Interest Disclosure Act 2003 .....		24
Freedom of Information Act 1992 .....		25
State Records Act 2000.....		25
Our Commitment to the Asbestos National Strategic Plan (ANSP) .....		25
Employees Remuneration .....		27
Remuneration provided to the CEO.....		27
Register of Complaints – Conduct of Council Members.....		27
Elected Member Demographics .....		27
Attendance at Council and Committee meetings .....		28
ACRONYMS USED WITHIN THIS DOCUMENT .....		29
<b>Annual Financial Report for the Year ended 30 June 202430</b>		
<b>Independent Auditor's Report31</b>		

# About the Shire of Narrogin

The vibrant and evolving rural community of Narrogin is nestled in the Wheatbelt South region of Western Australia, 192 km (approximately two hours) southeast of Perth. Positioned in the Narrogin Valley on the traditional lands of the Noongar people from the Gnaala Karla Booja region, Narrogin celebrates its cultural heritage and connection to the land. Nearby, the historic township of Highbury, 16 km to the south, serves as a community focal point for local residents.

Narrogin is easily accessible thanks to its robust transport infrastructure, which includes rail connections, sealed highways, and a two-strip airport featuring sealed runway. Residents enjoy a modern standard of living supported by well-developed utilities, including high-quality water supplies, consistent electricity services, and high-speed internet access via the NBN and optical cable network.

The Shire offers a wealth of community services. Healthcare is anchored by the highly regarded Narrogin Regional Hospital and complemented by proactive aged care services. Recreation is well-supported by the Narrogin Regional Leisure Centre (NRLC), which features a heated indoor pool, fully equipped gym, sports grounds, and a range of clubs. Educational opportunities abound with three independent primary schools, a senior high school, an agricultural college, a residential college, and a TAFE campus.

Cultural and historical engagement is fostered through the Shire's active library and Heritage Museum, as well as through the efforts of ARtS Narrogin and the NEXIS Committee, which provide platforms for creative and cultural expression. The community is further enriched by a wide range of shops, cafes, restaurants, and professional services that cater to everyday needs.

## Commerce & Industry

The local economy is driven by agriculture, complemented by industries such as healthcare, education, construction, and light engineering. Narrogin is also home to businesses specialising in brickmaking, automotive and machinery servicing and sales, and cabinet-making. Professional services, including financial, legal, and accountancy firms, play a significant role in supporting the Shire's economy. The Narrogin Chamber of Commerce is an active advocate for local business, fostering growth and collaboration across the region.

Due to various comparative advantages, the Shire is also increasingly being seen as an attractive place for the development of 'future' and renewable industry activities such as wind, solar, and battery storage.

## Local Attractions and Events

The Shire of Narrogin offers an array of attractions and events, drawing visitors and new residents alike. Natural highlights include Gnarojin Park, Railway Dam, Dryandra Woodlands National Park, Barna Mia, and Foxes Lair, while heritage sites such as the Old Courthouse Museum provide a window into the region's past. The Narrogin and Dryandra Visitor Centre, managed by the Shire, serves as a central resource for exploring these destinations.

Community events such as the Narrogin Agricultural Show and Revheads Weekend celebrate the region's unique character and foster local pride. Recreation is well-supported at the NRLC, which features state-of-the-art facilities, including an Olympic-grade synthetic hockey turf and a range of fitness classes.

The Shire of Narrogin continues to be a vibrant and welcoming community, offering a rich blend of history, culture, and modern amenities that enhance the lifestyle of residents and visitors.



# Shire President's Message



It is with great pride and optimism that I reflect on the achievements of the Shire of Narrogin during the 2023/2024 financial year. This has been a year of meaningful progress, where collaboration, innovation, and community spirit have driven us forward and laid the groundwork for a vibrant future.

This year, we focused on delivering key projects that improve the lives of our residents while maintaining high levels of service across all programs. By embracing innovation, streamlining processes, and managing resources wisely, we have ensured that every initiative adds value to our community.

At the heart of our achievements is the unwavering support of our community. Our volunteers continue to play a vital role, dedicating their time and skills to enrich the lives of others. Your contributions make a lasting difference and inspire us all. Thank you for helping to make Narrogin a community that truly cares.

I would also like to commend our Chief Executive Officer, the Executive Team, and all Shire employees for their tireless efforts throughout the year. Your professionalism, adaptability, and focus on delivering results have been critical to our success. To my fellow Elected Members, I offer my heartfelt thanks for your dedication to ensuring our community's needs are at the forefront of every decision we make.

This Annual Report reflects the strength of our shared vision and the outcomes of our collective hard work. From infrastructure enhancements to operational efficiencies, every initiative has been undertaken with the goal of making Narrogin a thriving and sustainable community.

As we move forward, I am confident that by working together, we will continue to build on this year's successes and make Narrogin an even better place to live, work, and thrive. Thank you for your support and contributions in shaping our community's bright future.

*Narrogin, Love the Life!*

A handwritten signature in dark ink, appearing to read 'Leigh Ballard'.

Leigh Ballard  
**Shire President**

# Report from the Chief Executive Officer

It is with immense pride and gratitude that I share the achievements and progress of the Shire of Narrogin over the past year. This has been a year of meaningful advancements and shared successes, driven by the dedication and collaborative efforts of our employees, Elected Members, and the broader community.

I extend my heartfelt thanks to the Shire President and Deputy Shire President for their steadfast leadership, which has been pivotal in guiding us toward our goals. To all Elected Members and their families, your commitment to public service and your focus on representing the best interests of our residents have been invaluable to our progress.

Our efforts during the 2023/2024 financial year focused on delivering impactful projects that enhance infrastructure, improve services, and strengthen community connections. Some notable achievements include:



- **Emergency Services Infrastructure:** Implementation of Bush Fire Mitigation works and increased water storage to enhance safety and preparedness.
- **Community Enhancements:** Installation of BBQ shelters and upgraded amenities at Wilbur Park, Gnarojin Skatepark, and Lions Park, including disability-friendly features.
- **Sustainable Development:** The development of a dam at Narrogin Airport for stormwater harvesting and solar-powered projects at the Narrogin Caravan Park.
- **Heritage and Recreation:** Completion of projects at Narrogin Railway Station, the painting of the XA Class Train, and upgrades to the Narrogin Tennis Courts.
- **Road and Bridge Upgrades:** Extensive roadworks, including resealing and re-sheeting across the Shire, widening of 3km of Wandering Road, as well as critical bridge restorations at Manaring and Whinbin Rock Roads.
- **Facility Improvements:** Completion of the relocation and fit-out of the Narrogin & Dryandra Visitor Centre, and enhancements at the NRLC and additional accommodation at the Narrogin Caravan Park.

These accomplishments reflect our commitment to addressing the needs of our community while planning for a sustainable and prosperous future. Each project has been designed to deliver long-term benefits to the Shire, ensuring that Narrogin remains a place where residents and businesses can thrive.

As we look ahead, I am confident that our continued focus on innovation, collaboration, and community-driven solutions will allow us to build on these successes. Thank you for your ongoing support, dedication, and shared commitment to making the Shire of Narrogin a vibrant and welcoming community.

A handwritten signature in black ink, appearing to read 'Dale Stewart'.

Dale Stewart  
Chief Executive Officer

# Elected Members

The Shire of Narrogin is a corporate body consisting of seven (7) elected members including a publicly elected Shire President. Elected Members have the very important policy-making role for the Shire. They identify community needs, set the objectives to meet those needs, determine the priorities between competing demands and then allocate the resources to meet those objectives.



*President  
Leigh Ballard  
(Term Expires 2025)*



*Deputy President  
Cr Graham Broad  
(Term Expires 2027)*



*Cr Clive Bartron  
(Term Expires 2025)*



*Cr Murray Fisher  
(Term Expires 2025)*



*Cr Roxanne McNab  
(Term Expires 2025)*



*Cr Josh Pomykala  
(Term Expires 2027)*



*Cr Tim Wiese  
(Term Expires 2027)*





THREE ADDITIONAL MODERN CHALETs AT THE CARAVAN PARK

# Community Strategic Plan / Corporate Business Plan Overview

This report is based on the Community Strategic Plan that was adopted in 2017 and reviewed in 2019 and the accompanying Corporate Business Plan that was updated in May 2023.

Section 5.53(i) of the Local Government Act 1995 requires the Annual Report to include “an overview of the Plan for the Future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year”.

## 1. ECONOMIC OBJECTIVE

**Support growth and progress, locally and regionally.**

Key Performance Measures:

- Population statistics
- No. of development approvals
- Assessed vacancy rates (business and residential)
- No. of building approvals

### Outcome 1.1 Growth in revenue opportunities

The Shire of Narrogin has continued its focus on securing grants and advocating to government and non-government entities, despite challenges posed by sparse funding opportunities in an environment of significant fiscal pressures at both the National and State levels during 2023/24. To mitigate these challenges, the Shire has strengthened regional collaboration by working with nine neighbouring local governments, providing contracted and resource-sharing services in areas such as Town Planning, Building, Ranger, and Environmental Health Services. These partnerships bolster the region’s resilience and optimise resource efficiency.

Additionally, the Shire has supported and celebrated local business growth by recognising new start-ups within the townsite and CBD. This initiative, undertaken in partnership with the Shire President and the Chamber of Commerce, fosters business confidence and demonstrates the Shire’s commitment to economic development.

A significant milestone was achieved with the Shire bringing the management of the Narrogin Recreation Centre back in-house on 26 October 2023. This strategic move not only strengthens

operational capacity but also promotes local growth and diversity, enhancing opportunities for industry, business, and investment while contributing to the vibrancy of the region.

### 1.2.1 Attract new industry, business, investment and encourage diversity whilst encouraging growth of local business

#### Buy Local

The Shire of Narrogin strengthened regional collaboration by working with nine neighbouring local governments to provide contracted and resource-sharing services, including Town Planning, Building, Ranger, and Environmental Health Services. This partnership fosters economic resilience and efficiency. Local businesses were further supported through the “Buy Local” policy, encouraging local procurement to create employment opportunities and stimulate economic growth.

#### Buy Local Purchasing Policy

The Shire of Narrogin is committed to buying local wherever practical and has adopted a Buy Local policy, entitled, ‘3.2 Purchasing – Regional Price Preference’. The Council Policy Manual is available in our Document Centre <https://www.narrogin.wa.gov.au/documents/532/council-policy-manual>.

The policy is applied pursuant to State Laws (the Local Government (Functions and General) Regulations 1996) that allows the Shire of Narrogin to positively discriminate (give preference) to local suppliers, subject to certain constraints.

The price preference will apply to suppliers who are based in and operate from the preference region i.e. Shires of Narrogin, Cuballing, Wickepin, Williams and Wagin in relation to all purchasing by the Shire of Narrogin for the supply of goods and services and construction (building) services, unless specifically stated otherwise, providing they are competitive in regard to specification, service, delivery and price.

The following levels of preference are applied to the whole of the contract for all purchasing under this provision:

- 10% for Goods or services (maximum reduction of \$30,000); and
- 5% for Construction Services (including building and roadworks etc) – (maximum reduction of \$50,000).

#### Narrogin & Districts Business Directory

Businesses are encouraged to provide their details on the Narrogin Chamber of Commerce business directory so that employees of the Shire, as well as other business and residents, are aware of their products and services when opportunities arise.

#### Local Purchasing

The following summarises the Shire’s local purchasing undertaken during the financial year. Unfortunately, much of our annual purchases, including specialised contractors such as hot bitumen works, electricity and gas, cannot be sourced locally.

Payment Totals FY 2023/24		Average % FY 2023/24	
Local Suppliers (\$)	2,861,945	Local Suppliers (%)	39.43
Payroll (\$)	4,395,856	Payroll (%)	60.57
Total Local (\$)	7,257,801	Total Local (%)	100.00
Total Non-Local (\$)	7,188,188	Total Non-Local (%)	50.24
			49.76

### 1.2.2 Promote Narrogin and the Region

The Shire of Narrogin actively promoted the region as a vibrant hub for business and tourism through strategic initiatives supporting economic growth. In partnership with the Narrogin Chamber of Commerce, the Shire maintained and enhanced a comprehensive business directory, connecting local businesses with customers, residents, and visitors. This directory highlights the diversity and quality of local enterprises, fostering economic resilience, encouraging business growth, and strengthening Narrogin's appeal for investment and tourism. Additionally, the development of a digital kiosk at the Narrogin & Dryandra Visitor Centre aims to enhance the visitor experience and further boost regional tourism.

### Outcome 1.2 Increased Tourism

The Shire of Narrogin strengthened its tourism profile through several key initiatives and projects, solidifying its status as a premier regional destination. The launch of the Narrogin & Dryandra Visitor Centre website provided a dynamic platform to showcase the region's attractions and events. This engaging resource, paired with targeted infrastructure improvements such as at the Caravan Park and the Narrogin Railway Station, enhances the visitor experience. The Shire also promoted Dryandra Woodland National Park, Western Australia's newest National Park, as a key eco-tourism destination. These efforts reflect the Shire's dedication to cultural, natural, and heritage-based tourism.

### 1.2.3 Promote, develop tourism and maintain local attractions

The Shire of Narrogin launched the Narrogin & Dryandra Visitor Centre website, a comprehensive platform promoting local attractions and events. With an interactive calendar, it ensures easy access to information, encouraging community engagement and participation.

As part of its eco-tourism efforts, the Shire hosted a Stargazing event at Dryandra Woodland National Park, drawing 65 attendees. The event featured Aboriginal storytelling by Ross Storey and a guided bushwalk, offering a unique cultural and natural experience.

Tourism infrastructure was also enhanced with the addition of three modern chalets at the Caravan Park, catering to growing visitor numbers and providing a comfortable base for exploring the region.

Upgrades at Lions Park, including the installation of a disability-friendly swing, further demonstrate the Shire's commitment to creating inclusive and accessible spaces.

These initiatives collectively strengthen Narrogin's appeal as a destination for cultural, eco-tourism, and regional exploration.

### Outcome 1.3 An effective well maintained transport network

The Shire of Narrogin delivered key transport infrastructure projects during the financial year, focusing on road safety, connectivity, and long-term asset management, while addressing critical safety concerns in high-risk areas. Re-sheeting and resealing projects on key routes further enhanced the durability and functionality of vital transport corridors, supporting residents, businesses, and agricultural operations.

Additional improvements included the installation of a solar-powered streetlight on Federal Street, enhancing visibility and safety for pedestrians and vehicles. These initiatives reflect the Shire's commitment to maintaining an efficient and safe transport network that supports regional development and the evolving needs of the community.

#### **1.2.4 Maintain and improve road network in line with resource capacity**

The Shire made significant strides in enhancing regional transport infrastructure through key road projects and maintenance initiatives. The construction of Whinbin Rock Road and the rehabilitation of Tarwonga Road under the Blackspot program addressed critical safety concerns, improving road safety, traffic flow, and connectivity for residents, businesses, and the agricultural sector.

Additionally, the Shire completed extensive re-sheeting and resealing across the road network, extending the lifespan of road assets, and enhancing accessibility. The completion of roadworks on Whinbin Rock Road further underscores the Shire's commitment to fostering regional growth, ensuring efficient transportation, and maintaining safe, reliable roads for the community.

#### **1.2.5 Review and implement the Airport Master Plan**

The Shire of Narrogin enhanced community safety and emergency preparedness with the construction of a 5ML stormwater dam at the Narrogin airport, supported by large-capacity water tanks. This critical infrastructure ensures a reliable water supply for aerial firefighting during bushfire emergencies, significantly improving the Shire's ability to respond swiftly and protect lives, property, and the environment.

This project also supports the Shire's broader airport infrastructure goals, enhancing the facility's operational capacity while prioritising safety and resilience. It highlights the Shire's proactive investment in mitigating risks and promoting community wellbeing through strategic infrastructure development.

#### **Outcome 1.4 Agriculture opportunities maintained and developed**

The Shire of Narrogin reinforced its commitment to the local agricultural sector by prioritising the maintenance and enhancement of critical transport infrastructure. Completed projects, such as the re-sheeting and resealing of rural roads like Narrogin Harrismith Road and Tarwonga Road, ensured reliable and efficient access for the transportation of agricultural goods and machinery. These upgrades reduce travel times, enhance safety, and support the efficiency of farming operations, benefiting both producers and the wider community.

By focusing on the upkeep of vital transport networks, the Shire enables the growth and resilience of the agricultural community, fostering sustainability within one of the region's most essential industries. These initiatives underline the Shire's dedication to ensuring the longevity and productivity of the agricultural sector, a cornerstone of the local economy.

#### **1.2.6 Support development of agricultural services**

The Shire of Narrogin reinforced its commitment to the agricultural community with the upgrade of the Highbury East Road culvert, enhancing access for agricultural transportation. By maintaining and improving key transport routes, the Shire ensured vital corridors for goods, equipment, and produce remained safe and efficient, reducing logistical challenges and vehicle wear.

In addition to infrastructure improvements, the Shire collaborated with local stakeholders and government bodies to advocate for initiatives that promote agricultural sustainability. Through strategic partnerships and investments, the Shire supports a resilient agricultural industry, ensuring its continued success amid evolving economic and environmental conditions.

These efforts underscore the Shire's dedication to fostering a thriving agricultural economy and strengthening its role in the region's prosperity.





*UPGRADES AT LIONS PARK NARROGIN TO INCLUDE DISABILITY-FRIENDLY SWINGS*

## 2. SOCIAL OBJECTIVE

**To provide community facilities and promote social interaction.**

- Key Performance Measures:
- Social media activity
  - Community participation levels in recreation activities and events
  - Recreation Centre usage rates
  - Reduction in anti-social behaviour

### Outcome 2.1 Provision of youth services

The Shire of Narrogin demonstrated its commitment to supporting local youth by delivering targeted programs and initiatives designed to foster engagement, development, and wellbeing. Over 300 young people contributed to the creation of a comprehensive Youth Strategy, ensuring that their voices shaped the Shire's approach to youth services. This collaborative effort laid the foundation for initiatives that address the diverse needs of young residents.

To further support youth development, the Shire organised a variety of school holiday programs tailored to different age groups, providing safe and engaging opportunities for recreation and social interaction. These programs also served as a platform to gather valuable feedback from young participants, helping the Shire refine its services and plan future activities. Collectively, these efforts highlight the Shire's dedication to creating an inclusive and supportive environment for its youth, promoting their growth and connection to the community.

#### 2.2.1 Develop and implement a youth strategy

The Shire of Narrogin demonstrated its commitment to empowering young people through the development of a comprehensive Youth Strategy, informed by input from over 300 local youths. This collaborative process ensured that the needs and aspirations of young residents were at the forefront of policies and programs aimed at enhancing their wellbeing and opportunities.

To implement the strategy, the Shire delivered engaging school holiday programs tailored to various age groups, providing safe spaces for social interaction, recreation, and personal development. A highlight

of these initiatives was the Narrogin Youth Health and Wellbeing Festival, which engaged 230 students in activities promoting mental and physical health.

By actively involving its youth and prioritising their feedback, the Shire has fostered an inclusive and supportive environment that nurtures the potential of its younger residents.

## **Outcome 2.2 Build a healthier and safer community**

The Shire of Narrogin remains steadfast in its commitment to creating a healthier and safer community through strategic initiatives and infrastructure enhancements. By focusing on public safety, emergency preparedness, and overall community wellbeing, the Shire has implemented measures to safeguard lives and property while promoting a sense of security and resilience. These efforts not only protect the community but also foster an environment where residents and businesses can thrive with confidence. Through targeted projects and programs, the Shire continues to address the current and future needs of its community.

### **2.2.2 Support the provision of community security services and facilities**

The Shire of Narrogin advanced public safety with upgraded CCTV systems installed in key public spaces, enhancing surveillance to deter crime and provide peace of mind for residents and businesses.

To further strengthen emergency preparedness, the Shire constructed a 5ML dam at the airport, ensuring a reliable water supply for aerial firefighting operations. Additionally, a fast-fill trailer was delivered to the Nomans Lake Volunteer Bush Fire Brigade, enabling rapid water access during fire emergencies.

These proactive measures highlight the Shire's commitment to safeguarding lives, property, and the environment, fostering a safer and more resilient community.

### **2.2.3 Advocate for mental health and social support services**

The Shire of Narrogin partnered with local organisations to promote mental health awareness through events and resources, including the inaugural Youth Health and Wellbeing Festival. This event, attended by 230 students from the Southern Wheatbelt region, provided an engaging platform to educate young people on maintaining their wellbeing.

The festival featured interactive workshops, activities, and expert-led discussions addressing key issues affecting youth. By supporting initiatives like these, the Shire demonstrates its commitment to fostering a community that prioritises mental health and equips young residents with the tools to lead healthier, more resilient lives.

### **2.2.4 Continue and improve provision of in-home care services**

The Shire of Narrogin replaced its Homecare fleet vehicles to ensure reliable delivery of essential in-home care services. These services provide vital support to vulnerable community members, enabling them to live independently and with dignity through daily living assistance and tailored care programs that address individual needs.

By maintaining and enhancing these critical services, the Shire reaffirms its commitment to fostering an inclusive and compassionate community where all residents can access the support they need to thrive.



*XA CLASS LOCOMOTIVE XA1415 AT THE HISTORIC RAILWAY STATION AND NARROGIN & DRYANDRA VISITOR CENTRE*

### **Outcome 2.3 Existing strong community spirit and pride is fostered, promoted and encouraged**

The Shire of Narrogin continues to prioritise initiatives that foster a strong sense of community spirit and pride, promoting connection, inclusivity, and engagement among residents. Through the development of infrastructure, facilitation of events, and support for cultural and recreational initiatives, the Shire has made significant strides in strengthening community bonds. These efforts aim to create a vibrant and welcoming environment where all residents feel valued and connected.

By advancing the Sport and Recreation Master Plan, supporting community groups and volunteers, and organising events such as Seniors Week and Gadabout trips, the Shire demonstrates its commitment to bringing people together and enriching community life. Further, the Shire has invested in improving community facilities like Lions Park and the Bob Farr Memorial Library, ensuring these spaces are inclusive and accessible for all. Additionally, the Shire's support for arts and culture through programs, projects, and partnerships highlights its dedication to celebrating creativity and preserving heritage. Collectively, these initiatives reflect the Shire's focus on building a cohesive, inclusive, and proud community.

#### **2.3.1 Develop and activate Sport and Recreation Master Plan**

The Shire of Narrogin advanced its Sport and Recreation Master Plan with significant progress on conceptual plans for a state-of-the-art community and sporting hub at the Narrogin Regional Leisure Centre (NRLC) precinct. In collaboration with Regional Architects, the Shire is working toward creating a versatile space that meets the diverse needs of residents, supporting a range of sports and community activities.

This development reflects the Shire's commitment to fostering an active, connected, and inclusive community through modern and accessible recreational facilities.

#### **2.3.2 Engage and support community groups and volunteers**

The Shire of Narrogin strengthened community connections and engagement through key initiatives aimed at fostering inclusion and active participation. The *Welcome to Narrogin* event introduced new residents to local community groups and services, creating a sense of belonging and encouraging



involvement in community life.

The Shire also promoted volunteerism through the *Faces of Service* campaign, celebrating the contributions of local volunteers and inspiring others to participate. Further supporting community development, the Shire partnered with the Upper Great Southern Hockey Association to successfully launch indoor hockey, expanding recreational opportunities and promoting active lifestyles.

These initiatives highlight the Shire's commitment to building a vibrant, inclusive, and connected community.

### **2.3.3 Facilitate and support community events**

The Shire of Narrogin fostered community spirit through a range of events that brought residents together and promoted social connection. Seniors Week featured a nostalgic concert by Andrew Simpson, celebrating the music of Gene Pitney and providing an enjoyable experience for Narrogin's senior community.

The Shire also organised Gadabout trips, engaging 117 participants with opportunities to explore destinations across Western Australia and build social connections. Additionally, the Shire hosted a Stargazing event at Dryandra Woodland National Park, featuring Aboriginal storytelling and guided bushwalks, blending cultural and natural experiences.

These initiatives highlight the Shire's commitment to enriching lives, strengthening community bonds, and promoting social inclusion.

### **2.3.4 Provide improved community facilities**

The Shire of Narrogin showcased its commitment to enhancing community facilities through a range of impactful upgrades. Lions Park received significant improvements, including disability-friendly swings, upgraded irrigation, new pathways, landscaping, and accessible picnic settings, creating an inclusive and welcoming space for all residents.

To further support community engagement, the Shire constructed shelters over BBQ areas at Wilbur Park and Gnarojin Skatepark, enhancing amenities for social gatherings and recreational activities. The Bob Farr Memorial Library also saw inclusivity upgrades, introducing a Dyslexia-Friendly Font Collection and Key Word Sign Storytimes to support individuals with dyslexia, vision impairments, and non-verbal communication needs.

These projects demonstrate the Shire's dedication to creating accessible, high-quality spaces that enrich the lives of residents and visitors alike.

### **2.3.5 Encourage and support continued development of arts and culture**

The Shire of Narrogin supported heritage preservation and cultural enrichment through initiatives that celebrate creativity and local history. A highlight was the restoration and painting of the XA Class Train, underscoring the Shire's commitment to preserving its cultural and historical assets.

Ongoing sponsorship of Arts Narrogin enabled the delivery of diverse programs and events, enhancing the community's cultural vibrancy. The Shire also collaborated with local artists to create impactful community projects, such as a vibrant mural at Gnarojin Park that captures the town's unique character and spirit.

These initiatives demonstrate the Shire's dedication to fostering artistic expression, cultural pride, and the preservation of Narrogin's heritage.



## Outcome 2.4 Cultural and heritage diversity is recognised

The Shire of Narrogin proudly showcases its rich cultural heritage through thoughtfully designed walking trails and community projects. At Gnarojin Park, a walking trail highlights five significant Willman Noongar sites, with interpretive panels featuring artwork commissioned from a local Willman Noongar artist. Similarly, the Foxes Lair walking trails include panels identifying two additional Indigenous sites, offering visitors insights into the area's cultural significance.

Progress has also been made on the development of a historical railway display at the Narrogin Heritage Railway Station. This exhibit, enriched by donations of railway memorabilia from past and present residents, celebrates the town's storied railway history. Creative Spaces has been engaged to curate the display, which includes an intricate "N" scale model train exhibit, constructed by a local enthusiast, that depicts Narrogin in the 1960s.

The Shire continues to honour the Noongar people through meaningful acknowledgments. Acknowledgement of Country greetings are incorporated across various media platforms, including Shire publications, with translations provided in Noongar. This initiative was made possible with the guidance of local Noongar Elder Basil Kickett, affectionately known as "Pop Basil," who generously translated the English acknowledgments into Noongar, reflecting the Shire's respect for its Indigenous heritage and commitment to cultural inclusivity.

Since 2016 the Shire of Narrogin has conferred 202 Australian Citizenships.

Year	Number of Citizenships
2016	18
2017	15
2018	8
2019	14
2020	33
2021	39
2022	24
2023	14
2024	37

### 2.4.1 Maintain and enhance heritage assets

The grand opening of the Narrogin Railway Station marked a significant achievement in the Shire's commitment to heritage preservation. This milestone celebrated the completion of key projects, including the Archibald Walk Trail, the cleanup of Gnarojin Brook, and the restoration of the Railway Station and Footbridge. These efforts enhance the area's historical and environmental significance.

The installation of heritage interpretive panels further highlights the Shire's dedication to preserving and showcasing its rich history for residents and visitors. These initiatives reflect the Shire's ongoing efforts to honour its past, foster community pride, and promote engagement with Narrogin's heritage.

### 2.4.2 Support our Narrogin cultural and indigenous community

The Shire of Narrogin demonstrated its commitment to cultural understanding and inclusivity by actively supporting NAIDOC Week and Reconciliation Week. These celebrations featured events and sponsorships that united the community in honouring Indigenous heritage and promoting reconciliation.

A highlight was the creation of a mural project celebrating Indigenous resilience and Narrogin's unique cultural identity, showcasing the strength and spirit of the community. These initiatives underscore the Shire's dedication to celebrating diversity, fostering connections, and acknowledging the significant contributions of Indigenous culture to the region.

### **Outcome 2.5 A broad range of quality education services and facilities servicing the region**

The Shire of Narrogin remains committed to supporting and advocating for quality education services and facilities that cater to the diverse needs of the community. By fostering partnerships with educational institutions like TAFE and local schools, the Shire has facilitated opportunities for skill development, practical experience, and lifelong learning. These initiatives not only enhance educational outcomes for residents but also contribute to workforce development and community resilience.

Through impactful library programs, volunteer placement opportunities, and collaboration with community groups, the Shire has established itself as a proactive advocate for education. By leveraging resources and creating pathways to employment, the Shire continues to enrich the educational landscape, ensuring that residents of all ages have access to the tools, knowledge, and support needed to thrive in a dynamic and evolving region.

#### **2.5.1 Advocate for increased education facilities for the region**

The Shire of Narrogin actively advocated for enhanced education facilities in the region through a strong partnership with TAFE. This collaboration facilitated volunteer placements, offering students practical experience and skill development in real-world settings. These opportunities supported students' education while contributing to the local workforce, with several participants successfully transitioning into community employment.

The Shire also supported library improvements, including the creation of a dedicated youth space and study pods, further enhancing educational resources and accessibility. These initiatives reflect the Shire's commitment to fostering education and creating pathways to sustainable local employment.

#### **2.5.2 Advocate for and support increased education services**

The Shire of Narrogin reinforced its commitment to education through impactful library programs, partnerships with local schools and community groups, and its collaboration with the Narrogin Regional Hospital to welcome medical students from across Western Australia. Alongside the community, the Council and the Shire actively embrace these students, providing them with valuable learning opportunities while showcasing the vibrancy and quality of living and working in the Shire of Narrogin. These initiatives continue to offer vital resources and support for educational growth, enriching the entire community.

The introduction of Hublet stations at the library further enhanced digital education, providing residents with easy access to technology and learning tools. By leveraging the library as a hub for knowledge and collaboration, the Shire has enriched the educational landscape, ensuring residents of all ages can grow and succeed.

## **3. ENVIRONMENT OBJECTIVE**

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

Key Performance Measures:	-	Statutory asset management ratios
	-	Compliance with statutory reviews required by the Local Planning Framework
	-	Compliance with statutory requirements for the review of the Municipal Heritage Inventory

### **Outcome 3.1 A preserved natural environment**

The Shire of Narrogin is dedicated to protecting and enhancing the natural environment through sustainable initiatives that balance conservation with community and economic benefits. Key projects, such as the proposed Narrogin-Williams Rail Trail, demonstrate the Shire's commitment to preserving ecological and historical assets while promoting eco-tourism and regional connectivity.

#### **3.1.1 Conserve, enhance, promote and rehabilitate the natural environment**

The Shire of Narrogin secured funding for a feasibility study for the proposed Narrogin-Williams Rail Trail, highlighting its commitment to conserving and promoting the natural environment. This initiative envisions transforming a historic transport corridor into a vibrant eco-tourism destination, blending environmental preservation with recreational opportunities.

The rail trail concept supports sustainable tourism by encouraging walking, cycling, and nature exploration while preserving the region's historical and ecological features. By advancing this project, the Shire fosters regional connectivity, boosts local economies, and provides residents and visitors with unique ways to engage with the natural environment.

### **Outcome 3.2 Effective waste services**

The Shire of Narrogin is committed to delivering efficient and environmentally responsible waste management solutions. Recent infrastructure improvements demonstrate the Shire's dedication to ensuring regulatory compliance, protecting the environment, and supporting sustainable waste practices for the benefit of the community.

#### **3.2.1 Support the provision of waste services**

The Shire of Narrogin strengthened its commitment to effective waste management with key infrastructure upgrades at waste disposal sites. Fencing was installed around the asbestos disposal trench and active refuse site to ensure compliance with regulations and enhance environmental safety.

These improvements protect the surrounding environment and promote responsible waste management, demonstrating the Shire's dedication to maintaining a clean, safe, and sustainable community.

### **Outcome 3.3 Efficient use of resources**

The Shire of Narrogin is committed to implementing sustainable practices that optimise resource use and reduce environmental impact. Through innovative initiatives, such as energy-saving installations and resource conservation measures, the Shire ensures the long-term sustainability of its facilities while benefiting the community and the environment.

#### **3.3.1 Increase resource usage efficiency**

The Shire of Narrogin demonstrated its commitment to sustainability and resource efficiency through key initiatives, including the installation of pool covers at the Narrogin Regional Leisure Centre (NRLC) and a photovoltaic system at the Caravan Park. The pool covers reduce water evaporation and heating costs, while the photovoltaic system lowers energy expenses at the park.

These practical solutions highlight the Shire's dedication to conserving resources, reducing environmental impact, and ensuring the long-term financial sustainability of community facilities.

### **Outcome 3.4 A well maintained built environment**

The Shire of Narrogin is dedicated to maintaining and improving infrastructure that enhances safety, accessibility, and connectivity. Recent projects demonstrate the Shire's commitment to creating a functional and inclusive built environment that meets the needs of the community.

### 3.4.1 Improve and maintain built environment

The Shire of Narrogin completed key infrastructure projects to enhance safety, accessibility, and connectivity. New footpaths on Ensign and Daglish Streets improved pedestrian access, providing safer and more convenient routes for residents. Additionally, a solar-powered streetlight installed on Federal Street enhanced visibility and security for pedestrians and drivers.

These initiatives demonstrate the Shire's commitment to fostering a safer, more inclusive, and connected community.



*THE SHIRE OF NARROGIN'S ROAD DEFECT FLOCON UNIT*

## 4. CIVIC LEADERSHIP OBJECTIVE

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

- Key Performance Measures:
- Statutory financial ratios
  - Employee retention rates
  - Volunteer levels

### Outcome 4.1 An efficient and effective organisation

The Shire of Narrogin is committed to enhancing operational efficiency and service delivery through streamlined processes and innovative systems. By adopting modern tools and engaging effectively with the community, the Shire ensures transparency, accessibility, and continuous improvement in its operations.

#### 4.1.1 Continually improve operational efficiencies and provide effective services

The Shire of Narrogin improved efficiency and community engagement through streamlined processes and modernised systems. The introduction of the Definitiv system simplified staff and volunteer onboarding, while community surveys, social media updates, and project updates—such as the DAIP and Narrogin-Williams Rail Trail Concept Plan—enhanced communication and transparency.

To further improve service delivery, the Shire implemented Chronicle, a cemetery management software that streamlines records management and provides accurate, accessible information for staff



and the community. This modernisation ensures a more efficient and user-friendly approach to cemetery operations, aligning with the Shire's commitment to continuous service improvement.

#### 4.1.2 Continue to enhance communication and transparency

The Shire of Narrogin prioritises clear and accessible communication through various initiatives. Upgrades to the Narrogin and Dryandra Visitor Centre website improved public access to information, including welcoming customer feedback. Governance practices, such as publishing meeting minutes on the website, ensure transparency in decision-making.

The Shire also uses social media and Shire-owned noticeboards to keep the community informed and engaged. Additionally, the acquisition of **Chronicle** streamlined cemetery records management, providing accurate and accessible information for staff and the public. These efforts reflect the Shire's dedication to fostering transparency, accessibility, and community engagement.

#### Outcome 4.2 An employer of choice

The Shire of Narrogin provides a competitive benefits package to all its employees, all listed on the Shires web page <https://www.narrogin.wa.gov.au/benefits-of-working-for-the-shire.aspx>. This maximises the opportunity for a broader range and quality of suitable applications to be attracted to our advertised positions.

##### 4.2.1 Provide a positive, desirable workplace

The Shire of Narrogin prioritised attracting and retaining high-quality staff by offering comprehensive employee benefits, including flexible work arrangements, training opportunities, and wellbeing programs. These initiatives foster a positive and supportive work environment.

To further support staff and volunteers, the Shire implemented enhanced processes and resources, including the regular replacement of vehicles and the acquisition of new equipment, ensuring a reliable fleet and the tools necessary for effective service delivery.



RURAL CLINICAL SCHOOL WESTERN AUSTRALIA NARROGIN MEDICAL STUDENTS 2024



# Statutory Statements



NARROGIN WAR MEMORIAL PAVILLION, MEMORIAL PARK

## Disability Access and Inclusion Plan (DAIP) Report

The Shire of Narrogin is committed to an accessible, inclusive Shire that values all people including those with disability. The Shire, through its Disability Access and Inclusion Plan 2024-2029 (DAIP), plans to ensure that people with a disability have equal opportunities of access and community including to Council services, products, facilities and information and are consulted in a meaningful and appropriate way to facilitate participation with the Shire and the Narrogin and Districts community. The DAIP is a requirement under the Disability Services Act 1993 and each year the Shire is required to report on the achievements and outcomes arising from the Disability Access & Inclusion Plan (DAIP).

The achievements for the year ended 30 June 2024 are listed below and grouped into the outcome areas addressed in the Shire of Narrogin's DAIP.

**DAIP Outcome 1:** People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Narrogin.

Completed projects include:

- Accessibility Enhancements at Shire Events – Designated and clearly marked areas for wheelchair and mobility aid access, with staff assistance available as needed.
- Inclusive Library Resources – Expanded resources for people with disabilities, including large print materials, jumbo-sized jigsaw puzzles, audiobooks, books in Dyslexia-Friendly Font, and Auslan/Key Word Sign resources; and
- Community Transport and Activities – Ongoing monthly Gadabout trips, a shoppers' bus service, and weekly day centre activities at Jessie House through Narrogin Regional Homecare Services.

The Shire of Narrogin is actively working on a range of projects to enhance accessibility and inclusion. Efforts include promoting accessible services through stakeholder networks and media channels, ensuring major disability stakeholders are informed about event accessibility features, and exploring transport options for individuals with limited mobility to attend Shire events. Initiatives such as Key Word Sign Storytimes and Rhymes are being integrated into library programs, while the extension of homebound library services and inclusive arts and crafts workshops is under investigation. The Shire continues to support all-inclusive group services at Jessie House, facilitate the Home Education Group,

and assess the need for large print keyboards at public internet access points. Additional support is provided for programs like Arts Narrogin's 'Take Your Bus Seats' for seniors and accessible school vacation activities. Advocacy for the International Day of People with Disability, updates to event surveys for accessibility feedback, and ongoing research into funding opportunities further reflect the Shire's commitment to an inclusive community.

The Shire requires all staff to complete online inclusion training modules as part of their mandatory training requirements and all staff completed this in the 2023/24 financial year.

**DAIP Outcome 2:** People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Narrogin

The Shire of Narrogin is progressing several projects to enhance accessibility throughout the community. These include ongoing improvements to footpaths and parking areas, ensuring they are smooth, wide, and unobstructed, with input from disability stakeholders. Accessibility in the Central Business District and key areas is being prioritised to better accommodate wheelchairs, mobility scooters, and assistive devices. The Shire is also working on plans to improve access to the NEXIS Gallery and constructing an accessible footpath around the Narrogin and Dryandra Visitor Centre to improve connectivity for residents and visitors with disabilities. Public spaces are being upgraded with accessible play equipment in playgrounds and accessible picnic settings in key areas, including Lions Park, Wilbur Park, Memorial Park, and the Caravan Park. Regular updates on these initiatives are shared through the Shire's media to keep residents and visitors informed.

**DAIP Outcome 3:** People with disability receive information from the Shire of Narrogin in a format that will enable them to access the information as readily as other people are able to access it.

Completed projects include:

- Providing key Shire documents, such as the Corporate Business Plan, Strategic Community Plan, and Disability Access and Inclusion Plan (DAIP), in accessible formats upon request to promote inclusivity and ease of access.

The Shire of Narrogin is advancing initiatives to improve digital accessibility and representation. Efforts include enhancing the Shire and Narrogin & Dryandra Visitor Centre websites with features like high contrast, large print, read-aloud options, and plain language to ensure accessibility for all users. Videos are being introduced as an alternative communication method for Council Minutes, media releases, and public notices, incorporating plain language and subtitles to enhance inclusivity. Additionally, the Shire is committed to visually representing people with disabilities in promotional materials, websites, and event advertisements, reflecting the diversity and inclusivity of the community.

Council meetings are open to members of the public, and the building is fully accessible. The Shire responds to an individual's request, so far as reasonably practicable, to accommodate the individual's needs. The Shire of Narrogin do not currently offer the public high quality audio recordings of the outcomes from Council Meetings; however, the Shire is currently reviewing this with a view to implementing in 2024/2025.

**DAIP Outcome 4:** People with disability receive the same level and quality of service from Shire officers as other people receive.

The Shire of Narrogin is actively working on initiatives to support inclusivity and continuous improvement. Staff training is being prioritised, with plans to introduce an online course through the Shire's safety hub, equipping employees to better support individuals with physical, cognitive, intellectual, or neurodiverse disabilities. Elected Members will continue to receive an annual detailed progress report on the Disability Access and Inclusion Plan (DAIP) each December, ensuring accountability and transparency. Additionally, the Shire is seeking feedback from community members with disabilities through various channels, including online platforms and stakeholder networks, to identify gaps and enhance services and accessibility.

All Customer Service Officers at the Shire receive regular in-house training to ensure a high level of customer service across a wide range of services. All Homecare staff receive regular appropriate

training to assist them to deliver services to clients, who are frail, elderly and disabled. These residents are enabled to stay within their homes and community comfortably and longer.

**DAIP Outcome 5:** People with disability have the same opportunities as other people to make complaints to the Shire of Narrogin

The Shire of Narrogin is committed to ensuring its complaint process meets all relevant regulations and standards, fostering greater transparency, accountability, and accessibility for the community. To support this commitment, all customer service staff receive regular training in delivering high-quality service, including effectively responding to complaints from individuals with disabilities.

**DAIP Outcome 6:** People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Narrogin.

The Shire of Narrogin is actively working to gather meaningful feedback from individuals with disabilities on its projects. All public consultations adhere to the Shire's Community Engagement Policy and Disability Access and Inclusion Plan (DAIP), ensuring inclusive practices. Efforts are focused on implementing methods and strategies that enable community members with disabilities to participate fully and have their voices heard on a range of Shire matters.

**DAIP Outcome 7:** People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Narrogin.

The Shire of Narrogin is advancing initiatives to promote inclusivity in employment and volunteering. This includes identifying and increasing awareness of volunteer and employment opportunities, as well as traineeship programs, in collaboration with Forrest Personnel. Efforts are focused on providing additional support to current volunteers and employees with disabilities, ensuring inclusive and accessible hiring practices, and highlighting the Shire's commitment to employing and supporting people with disabilities. As an equal opportunity employer, the Shire's Memorandum of Understanding with Forrest Personnel reinforces its dedication to creating meaningful opportunities for individuals with disabilities.

### Legislative Review

A review of all locals was last undertaken, in 2021/22 and is not required again until 2027/28. For a list of the new Local Laws please refer to the Shire of Narrogin [website](#) or the Department of Local Government website.

Responsible Officer: Executive Manager Corporate and Community Services.

### Structural Reform

The new merged entity officially commenced on 1 July 2016 under the direction of three Commissioners. They ceased their tenure when the new Council was elected on 15 October 2016. Coinciding with that election, a referendum supported the direct election of the Shire President by electors.

To align with the normal election cycle, the term of the President and two Rural and two Urban Ward Councillors concluded in October 2017. The terms of the other elected members concluded in October 2019. From the 2019 Ordinary Local Government elections, the current two Wards (Rural and Urban) were abolished.

In October 2023, following further reforms by the State Government, the number of Councillors was reduced to six (6) plus the popularly elected role of Shire President.

### Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action on public interest disclosures. During the 2023/24 reporting period, no public interest disclosures were lodged.

Responsible Officer: Executive Manager Corporate and Community Services.



## Freedom of Information Act 1992

In complying with the Freedom of Information Act 1992, the Shire of Narrogin is required to prepare and publish an Information Statement. The Shire of Narrogin's Information Statement is reviewed annually and is available to download from the Shire of Narrogin website:

[https://www.narrogin.wa.gov.au/Profiles/narrogin/Assets/ClientData/FOI\\_Statement\\_May\\_24\\_Approved.pdf](https://www.narrogin.wa.gov.au/Profiles/narrogin/Assets/ClientData/FOI_Statement_May_24_Approved.pdf)

A printed copy can be viewed at the Shire Administration Office. The information statement contains information on the type of documents available to the public and how to access those documents. During the 2023/24 year, the Shire received zero requests for information under the Freedom of Information Act.

Responsible Officer: Executive Manager Corporate and Community Services.

## State Records Act 2000

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. The State Records Act 2000 also requires all local authorities to produce a Record Keeping Plan to be endorsed by the State Records Commission. This Plan was reviewed in April 2018 and was approved by the Shire in May 2023 and adopted by State Records Commission in September 2023.

Principle 6 – Compliance with the State Records Commission Standard 2. Requires that government organisations ensure their employees comply with the Record Keeping Plan and include within its Annual Report a section that addresses points 1-4 of the Principle.

Specifically, the Record Keeping Plan is to provide evidence to cite that:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once in every 5 years.
  - The Shire is reviewing its records keeping methods on a continual basis after implementing new procedures.
2. The organisation conducts a record keeping training program.
  - The Shire has performed this on several occasions for management and staff who deal with records.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
  - The record keeping procedures are under constant review after new procedures have been implemented.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.
  - The induction program for new elected members and employees includes an overview of the responsibilities regarding records management.

Responsible Officer: Executive Manager Corporate and Community Services.

## Our Commitment to the Asbestos National Strategic Plan (ANSP)

As part of our continued commitment to the health and safety of our community, the Shire is proud to align with the principles outlined in the Asbestos National Strategic Plan (ANSP) Phase 3: 2024-2030. This comprehensive strategy is aimed at reducing asbestos-related diseases, preventing future exposures, and ensuring the responsible management of asbestos containing materials (ACMs) in our built environment.

## Our Commitment to the Six Principles of the ANSP

### 1. Best Practice

We will adopt evidence-based practices to ensure sustained improvement in the safe management and removal of ACMs. Our focus will be on the areas of highest risk, including vulnerable populations who may be more exposed to asbestos.

### 2. Efficiency

By collaborating with government bodies, non-government organisations, and local stakeholders, we aim to eliminate duplication in efforts and maximise the impact of our collective actions. We will streamline processes to ensure resources are used efficiently in the removal and management of asbestos.

### 3. Transparency

We will ensure that roles and responsibilities are clearly defined, with all actions and outcomes shared with the public. This commitment to transparency will include regular updates on the progress of asbestos management and removal efforts within the Shire.

### 4. Partnerships

Effective action requires close cooperation across all levels of government, as well as with non-government organisations and the broader community. We will work hand-in-hand with these groups to amplify the reach and effectiveness of our initiatives, ensuring that every resident is part of the solution.

### 5. Coordination

We will ensure that all actions are coordinated across different government tiers to maintain consistency and ensure that efforts are targeted and effective. This includes integrating national targets with local strategies to reduce the asbestos-related risks in our community.

### 6. International Leadership

The Shire is committed to supporting Australia's role in advocating for a global ban on asbestos. While continuing to manage the risks posed by legacy asbestos in our own community, we will also support international efforts to reduce asbestos consumption and promote safe, sustainable practices globally.

By committing to these principles, we will not only improve the safety of our community but also contribute to the broader national and global efforts to eliminate asbestos-related diseases. Together, we can ensure a safer future for all, protect our environment, and support those affected by asbestos-related health issues.

We encourage all residents and businesses to stay informed, engage with local programs, and contribute to our shared goal of a safer, asbestos-free environment.



REMEMBRANCE DAY 2023

## Employees Remuneration

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more (regulation 19B(2)(a) &(b) Local Government (Administration) Regulations 1996.

Salary Range	2022/23	2023/24
\$130,001 - \$140,000		1
\$140,001 - \$150,000		1
\$150,001 - \$160,000		
\$160,001 - \$170,000		
\$170,001 - \$180,000		
\$180,001 - \$190,000		
\$190,001 - \$200,000	1	
\$200,001 - \$210,000		1

## Remuneration provided to the CEO

The total remuneration provided to the CEO during financial year 2023/24 pursuant to (regulation 19B(2)(e) Local Government (Administration) Regulations 1996 including all benefits such vehicle provision and superannuation was \$250,164.

Responsible Officer: Executive Manager Corporate and Community Services.

## Register of Complaints – Conduct of Council Members

There were no complaints that resulted in action against Elected Members under section 5.121 of the Local Government Act 1995 for the 2023/24 financial year.

Responsible Officer: Executive Manager Corporate and Community Services.

## Elected Member Demographics

Elected member demographics of those elected in 2023 are detailed below (regulation 19B(2)(h) Local Government (Administration) Regulations 1996).

Demographic	Total
Gender	6 Male 1 Female
Linguistic background	7 English
Country of Birth	6 Australia, 1 England
Identifying as Aboriginal or Torres Strait Islander	Nil
Ages	
between 18 years and 24 years: and	Nil
between 25 years and 34 years: and	1
between 35 years and 44 years; and	Nil
between 45 years and 54 years; and	3
between 55 years and 64 years; and	2
over the age of 64 years	1

## Attendance at Council and Committee meetings

The Council of the Shire of Narrogin meets monthly for information sessions and workshops on a variety of topics. In the fourth week of the month, Council convenes an Ordinary Council Meeting, where decisions are made on all report items in the best interest of the community (Regulation 19B(2)(f) Local Government (Administration) Regulations 1996).

Below is a table outlining individual Elected Members' attendance, for the financial year, on various Council Committees as a member in their capacity as an Elected Member.

	Council	Audit Advisory Committee	Airport Advisory Committee	Local Emergency Management Committee	Australia Day and Honours Advisory Committee	Bush Fire Advisory Committee	Townscape Advisory Committee
Number of meetings held	12	1	1	3	3	2	5
<b>Elected Member</b>							
Shire President Mr L Ballard	11	1	1	3	3	2	
Deputy Shire President Cr G Broad	9	1		3			
Cr C Bartron	9	1					5
Cr M Fisher	12	1	1				
Cr R McNab	11	1	1		3		3
Cr J Pomykala	11	1			3		1
Cr T Wiese	8	0					
<i>Retired October 2023</i>							
Cr B Seale	3	N/A					
Cr T Alexander	3	N/A					1
Cr J Early	3	N/A					2

*\*Notewell: Vacant indicates attendance was not required, 0 denotes non-attendance, N/A signifies the activity did not occur during their term.*



## ACRONYMS USED WITHIN THIS DOCUMENT

ACROD	Australian Council for Rehabilitation of Disabled
AGRN	Australian Government Registration Number
ANSP	Asbestos National Strategic Plan
ACM	Asbestos Containing Materials
CBD	Central Business District
CBP	Corporate Business Plan
CEO	Chief Executive Officer
CHSP	Commonwealth Home Support Programme
CHCP	Community Home Care Packages
CSRFF	Community Sporting and Recreation Facilities Fund
DAIP	Disability Access and Inclusion Plan
DSR	Department of Sport and Recreation
EMCCS	Executive Manager Corporate and Community Services
EMDRS	Executive Manager Development and Regulatory Services
EMTRS	Executive Manager Technical and Environmental Services
FAG	Financial Assistance Grants
HACC	Home And Community Care
KEEDAC	Kaata-Koorliny Employment and Enterprise Development Aboriginal Network
KM	Kilometre
MRS	Manager Recreation Services
MCYS	Manager Community Services
MOU	Memorandum of Understanding
MO	Manager Operations
NAIDOC	National Aborigines and Islanders Day Observance Committee
NBN	National Broadband Network
NRLC	Narrogin Regional Leisure Centre
OEM	Office of Emergency Management
OSH	Occupational Safety and Health
RAP	Reconciliation Action Plan
RFQ	Request for Quote
TAFE	Tertiary and Further Education
WDC	Wheatbelt Development Commission

**SHIRE OF NARROGIN**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	41

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

*"A leading regional economic driver and a socially interactive and inclusive community"*

Principal place of business:  
89 Earl Street  
Narrogin  
WA 6390

**SHIRE OF NARROGIN  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Narrogin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the                      22                      day of                      November 2024

  
\_\_\_\_\_  
CEO

Dale Stewart  
\_\_\_\_\_  
Name of CEO

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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),24	5,766,018	5,777,238	5,446,704
Grants, subsidies and contributions	2(a)	3,470,269	2,597,871	5,572,569
Fees and charges	2(a)	3,637,950	2,461,801	2,041,722
Interest revenue	2(a)	560,451	327,500	322,344
Other revenue	2(a)	403,846	277,630	281,887
		<u>13,838,534</u>	<u>11,442,040</u>	<u>13,665,226</u>
<b>Expenses</b>				
Employee costs	2(b)	(6,093,070)	(6,305,580)	(5,861,069)
Materials and contracts		(3,168,914)	(3,992,360)	(2,712,800)
Utility charges		(986,664)	(970,654)	(830,480)
Depreciation		(3,597,319)	(3,206,671)	(3,423,751)
Finance costs		(63,026)	(34,970)	(51,467)
Insurance		(339,925)	(357,381)	(336,466)
Other expenditure	2(b)	(982,086)	(787,946)	(420,828)
		<u>(15,231,004)</u>	<u>(15,655,562)</u>	<u>(13,636,861)</u>
		<u>(1,392,470)</u>	<u>(4,213,522)</u>	<u>28,365</u>
Capital grants, subsidies and contributions	2(a)	2,213,366	12,049,929	1,304,388
Profit on asset disposals		64,360	40,630	25,623
Loss on asset disposals		(127,329)	(125,058)	(26,628)
Fair value adjustments to financial assets at fair value through profit or loss	4	2,522	0	5,528
		<u>2,152,919</u>	<u>11,965,501</u>	<u>1,308,911</u>
<b>Net result for the period</b>		<u><b>760,449</b></u>	<u><b>7,751,979</b></u>	<u><b>1,337,276</b></u>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	(36,802,883)
<b>Total other comprehensive income for the period</b>	16	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>(36,802,883)</b></u>
<b>Total comprehensive income for the period</b>		<u><b>760,449</b></u>	<u><b>7,751,979</b></u>	<u><b>(35,465,607)</b></u>

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





**SHIRE OF NARROGIN**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	9,635,835	9,659,065
Trade and other receivables	5	904,962	805,374
Inventories	6	41,439	19,832
Other assets	7	88,394	188,944
<b>TOTAL CURRENT ASSETS</b>		<b>10,670,630</b>	<b>10,673,215</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	237,493	248,222
Other financial assets	4	124,756	122,234
Property, plant and equipment	8	70,002,193	70,730,280
Infrastructure	9	90,143,863	88,169,698
Right-of-use assets	11(a)	47,692	74,342
<b>TOTAL NON-CURRENT ASSETS</b>		<b>160,555,997</b>	<b>159,344,776</b>
<b>TOTAL ASSETS</b>		<b>171,226,627</b>	<b>170,017,991</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,113,952	749,866
Other liabilities	13	979,522	787,467
Lease liabilities	11(b)	28,523	33,271
Borrowings	14	189,113	137,392
Employee related provisions	15	814,747	745,191
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,125,857</b>	<b>2,453,187</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	11,055	34,640
Borrowings	14	1,191,331	1,381,927
Employee related provisions	15	173,221	183,523
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,375,607</b>	<b>1,600,090</b>
<b>TOTAL LIABILITIES</b>		<b>4,501,464</b>	<b>4,053,277</b>
<b>NET ASSETS</b>		<b>166,725,163</b>	<b>165,964,714</b>
<b>EQUITY</b>			
Retained surplus		54,845,967	53,651,645
Reserve accounts	27	4,896,288	5,330,161
Revaluation surplus	16	106,982,908	106,982,908
<b>TOTAL EQUITY</b>		<b>166,725,163</b>	<b>165,964,714</b>

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2022</b>		<b>52,773,068</b>	<b>4,871,462</b>	<b>143,785,791</b>	<b>201,430,321</b>
Comprehensive income for the period					
Net result for the period		1,337,276	0	0	1,337,276
Other comprehensive income for the period	16	0	0	(36,802,883)	(36,802,883)
<b>Total comprehensive income for the period</b>		<b>1,337,276</b>	<b>0</b>	<b>(36,802,883)</b>	<b>(35,465,607)</b>
Transfers from reserve accounts	27	2,152,137	(2,152,137)	0	0
Transfers to reserve accounts	27	(2,610,836)	2,610,836	0	0
<b>Balance as at 30 June 2023</b>		<b>53,651,645</b>	<b>5,330,161</b>	<b>106,982,908</b>	<b>165,964,714</b>
Comprehensive income for the period					
Net result for the period		760,449	0	0	760,449
<b>Total comprehensive income for the period</b>		<b>760,449</b>	<b>0</b>	<b>0</b>	<b>760,449</b>
Transfers from reserve accounts	27	1,268,490	(1,268,490)	0	0
Transfers to reserve accounts	27	(834,617)	834,617	0	0
<b>Balance as at 30 June 2024</b>		<b>54,845,967</b>	<b>4,896,288</b>	<b>106,982,908</b>	<b>166,725,163</b>

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



**SHIRE OF NARROGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		5,712,487	5,399,145
Grants, subsidies and contributions		3,502,506	5,572,569
Fees and charges		3,687,950	2,164,340
Interest revenue		560,451	322,344
Goods and services tax received		701,938	789,618
Other revenue		403,846	281,887
		<u>14,569,178</u>	<u>14,529,903</u>
<b>Payments</b>			
Employee costs		(6,071,131)	(5,911,982)
Materials and contracts		(2,706,952)	(2,401,534)
Utility charges		(986,664)	(830,480)
Finance costs		(40,954)	(51,467)
Insurance paid		(339,925)	(336,466)
Goods and services tax paid		(776,054)	(786,941)
Other expenditure		(982,086)	(420,828)
		<u>(11,903,766)</u>	<u>(10,739,698)</u>
<b>Net cash provided by operating activities</b>		<u>2,665,412</u>	<u>3,790,205</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(2,093,918)	(1,529,184)
Payments for construction of infrastructure	9(a)	(3,369,783)	(2,361,194)
Capital grants, subsidies and contributions		2,367,421	1,304,388
Proceeds for financial assets at amortised cost		0	2,000,000
Proceeds from sale of property, plant & equipment		580,131	223,552
<b>Net cash (used in) investing activities</b>		<u>(2,516,149)</u>	<u>(362,438)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(138,875)	(214,705)
Payments for principal portion of lease liabilities	26(b)	(33,618)	(42,923)
Proceeds from new borrowings	26(a)	0	450,000
<b>Net cash provided by (used in) financing activities</b>		<u>(172,493)</u>	<u>192,372</u>
<b>Net increase (decrease) in cash held</b>		<u>(23,230)</u>	<u>3,620,139</u>
Cash at beginning of year		9,659,065	6,038,926
<b>Cash and cash equivalents at the end of the year</b>		<u><u>9,635,835</u></u>	<u><u>9,659,065</u></u>

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



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

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
Revenue from operating activities				
General rates	24	5,753,519	5,765,238	5,435,179
Rates excluding general rates	24	12,499	12,000	11,525
Grants, subsidies and contributions		3,470,269	2,597,871	5,572,569
Fees and charges		3,637,950	2,461,801	2,041,722
Interest revenue		560,451	327,500	322,344
Other revenue		403,846	277,630	281,887
Profit on asset disposals		64,360	40,630	25,623
Fair value adjustments to financial assets at fair value through profit or loss	4	2,522	0	5,528
		13,905,416	11,482,670	13,696,377
Expenditure from operating activities				
Employee costs		(6,093,070)	(6,305,580)	(5,861,069)
Materials and contracts		(3,168,914)	(3,992,360)	(2,712,802)
Utility charges		(986,664)	(970,654)	(830,480)
Depreciation		(3,597,319)	(3,206,671)	(3,423,751)
Finance costs		(63,026)	(34,970)	(51,467)
Insurance		(339,925)	(357,381)	(336,466)
Other expenditure		(982,086)	(787,946)	(420,828)
Loss on asset disposals		(127,329)	(125,058)	(26,628)
		(15,358,333)	(15,780,620)	(13,663,491)
Non cash amounts excluded from operating activities	25(a)	3,679,301	3,394,489	3,488,456
Amount attributable to operating activities		2,226,384	(903,461)	3,521,342
<b>INVESTING ACTIVITIES</b>				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,213,366	12,049,929	1,304,388
Proceeds from disposal of assets		580,131	488,683	223,552
		2,793,497	12,538,612	1,527,940
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(5,285)	0	(35,350)
Purchase of property, plant and equipment	8(a)	(2,093,918)	(12,383,554)	(1,529,184)
Purchase and construction of infrastructure	9(a)	(3,369,783)	(4,182,123)	(2,361,194)
		(5,468,986)	(16,565,677)	(3,925,728)
Non-cash amounts excluded from investing activities	25(b)	5,285	0	35,350
Amount attributable to investing activities		(2,670,204)	(4,027,065)	(2,362,438)
<b>FINANCING ACTIVITIES</b>				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	0	450,000
Proceeds from new leases - non cash	26(b)	5,285	0	35,350
Transfers from reserve accounts	27	1,268,490	4,793,893	2,152,137
		1,273,775	4,793,893	2,637,487
Outflows from financing activities				
Repayment of borrowings	26(a)	(138,875)	(139,123)	(214,705)
Payments for principal portion of lease liabilities	26(b)	(33,618)	0	(42,923)
Transfers to reserve accounts	27	(834,617)	(3,194,435)	(2,610,836)
		(1,007,110)	(3,333,558)	(2,868,464)
Non-cash amounts excluded from financing activities	25(c)	(5,285)	0	(35,350)
Amount attributable to financing activities		261,380	1,460,335	(266,327)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(d)	3,432,240	3,470,191	2,539,663
Amount attributable to operating activities		2,226,384	(903,461)	3,521,342
Amount attributable to investing activities		(2,670,204)	(4,027,065)	(2,362,438)
Amount attributable to financing activities		261,380	1,460,335	(266,327)
Surplus or deficit after imposition of general rates	25(d)	3,249,800	0	3,432,240

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





**SHIRE OF NARROGIN**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Assets & Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Events Occurring After the End of the Reporting Period	33
Note 23	Other Material Accounting Policies	34
 <b>Information required by legislation</b>		
Note 24	Rating Information	35
Note 25	Determination of Surplus or Deficit	36
Note 26	Borrowing and Lease Liabilities	37
Note 27	Reserve accounts	39
Note 28	Trust Funds	41

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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:

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

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

**Critical accounting estimates and judgements**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and 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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 0 of the financial report.

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-Current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements.

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies or contributions with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and Charges-Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and Charges-Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue- Private Works	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and Charges-Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Consideration from contracts with customers is included in the transaction price.

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

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,753,519	12,499	5,766,018
Grants, subsidies and contributions	916,422	0	0	2,553,847	3,470,269
Fees and charges	3,564,747	0	73,203	0	3,637,950
Interest revenue	0	0	98,223	462,228	560,451
Other revenue	148,857	0	0	254,989	403,846
Capital grants, subsidies and contributions	0	2,213,366	0	0	2,213,366
<b>Total</b>	<b>4,630,026</b>	<b>2,213,366</b>	<b>5,924,945</b>	<b>3,283,563</b>	<b>16,051,900</b>

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,435,179	11,525	5,446,704
Grants, subsidies and contributions	2,123,693	0	0	3,448,876	5,572,569
Fees and charges	1,950,396	0	91,326	0	2,041,722
Interest revenue	0	0	59,683	262,661	322,344
Other revenue	171,383	0	0	110,504	281,887
Capital grants, subsidies and contributions	0	1,304,388	0	0	1,304,388
<b>Total</b>	<b>4,245,472</b>	<b>1,304,388</b>	<b>5,586,188</b>	<b>3,833,566</b>	<b>14,969,614</b>

(a) Revenue (Continued)

	Note	2024 Actual	2023 Actual
		\$	\$
<b>Interest revenue</b>			
Interest on reserve account		169,975	142,949
Trade and other receivables overdue interest		98,644	51,158
Other interest revenue		291,832	128,237
		<u>560,451</u>	<u>322,344</u>

The 2024 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$57,500.

**Fees and charges relating to rates receivable**

Charges on instalment plan	37,054	33,275
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The 2024 original budget estimate in relation to:  
Charges on instalment plan was \$33,000.

(b) Expenses

**Auditors remuneration**

- Audit of the Annual Financial Report	79,680	78,570
- Other services – grant acquittals	13,150	6,500
	<u>92,830</u>	<u>85,070</u>

**Employee Costs**

Employee benefit costs	5,161,895	5,591,385
Other employee costs	931,175	269,684
	<u>6,093,070</u>	<u>5,861,069</u>

**Finance costs**

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	<u>63,026</u>	<u>51,467</u>
	63,026	51,467

**Other expenditure**

Impairment losses on rates and statutory receivables	50,000	0
Impairment losses on trade receivables	0	14,282
Sundry expenses	932,086	406,546
	<u>982,086</u>	<u>420,828</u>



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

**3. CASH AND CASH EQUIVALENTS**

	Note	2024	2023
		\$	\$
Cash at bank and on hand		9,619,705	9,639,045
Bonds and deposits held		16,130	20,020
<b>Total cash and cash equivalents</b>		<b>9,635,835</b>	<b>9,659,065</b>
Held as			
- Unrestricted cash and cash equivalents		3,743,895	3,521,417
- Restricted cash and cash equivalents	17	5,891,940	6,137,648
		<b>9,635,835</b>	<b>9,659,065</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

	Note	2024	2023
		\$	\$
<b>Non-current assets</b>			
Financial assets at fair value through profit or loss		124,756	122,234
		<b>124,756</b>	<b>122,234</b>
<b>Financial assets at fair value through profit or loss</b>			
Units in Local Government House Trust - opening balance		122,234	116,706
Movement attributable to fair value increment		2,522	5,528
Units in Local Government House Trust - closing balance		<b>124,756</b>	<b>122,234</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial assets at fair value through profit or loss**

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

- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
<b>Current</b>		
Rates and statutory receivables	513,250	453,194
Trade receivables	242,457	240,771
ATO receivables	335,525	261,409
Receivables for employee related provisions	13,730	0
Allowance for credit losses of rates and statutory receivables	(200,000)	(150,000)
	904,962	805,374
<b>Non-current</b>		
Rates and statutory receivables	204,493	205,569
Trade receivables	33,000	33,000
Receivables for employee related provisions	0	9,653
	237,493	248,222

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	275,457	256,901	390,519
Total trade and other receivables from contracts with customers	275,457	256,901	390,519

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel and materials		41,439	19,832
		41,439	19,832

The following movements in inventories occurred during the year:

Balance at beginning of year	19,832	26,580
Inventories expensed during the year	(217,621)	(267,471)
Additions to inventory	239,228	260,723
Balance at end of year	41,439	19,832

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

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

7. OTHER ASSETS

	2024	2023
	\$	\$
Other assets - current		
Accrued income	88,394	188,944
	88,394	188,944

MATERIAL ACCOUNTING POLICIES

Other current assets

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



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease			Total Property					Plant and equipment					
		Buildings - non-specialised	Buildings - specialised		Buildings - non-specialised	Buildings - specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Artwork	Library Stock Transferred from State Govt.	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	9,296,000	3,774,628	51,309,084	9,296,000	3,774,628	51,309,084	723,547	65,103,259	361,245	4,347,066	350,315	106,617	24,662	70,293,164
Additions	0	32,535	361,098	0	32,535	361,098	285,293	678,926	117,569	732,689	0	0	0	1,529,184
Disposals				0	0	0		0	0	(224,559)	0	0	0	(224,559)
Revaluation increments / (decrements) transferred to revaluation surplus	(459,400)	(1,279,158)	2,456,878	(459,400)	(1,279,158)	2,456,878	0	718,320	0	0	0	0	0	718,320
Depreciation	0	(205,595)	(842,008)	0	(205,595)	(842,008)	0	(1,047,603)	(40,523)	(462,164)	0	(35,539)	0	(1,585,829)
Transfers	0	0	0	0	0	0	0	0	8,326	0	0	0	(8,326)	0
Balance at 30 June 2023	8,836,600	2,322,410	53,285,052	8,836,600	2,322,410	53,285,052	1,008,840	65,452,902	446,617	4,393,032	350,315	71,078	16,336	70,730,280
Comprises:														
Gross balance amount at 30 June 2023	8,836,600	3,248,781	57,886,161	8,836,600	3,248,781	57,886,161	1,008,840	70,980,382	595,532	5,635,576	350,315	177,695	16,336	77,755,836
Accumulated depreciation at 30 June 2023	0	(926,371)	(4,601,109)	0	(926,371)	(4,601,109)	0	(5,527,480)	(148,915)	(1,242,544)	0	(106,617)	0	(7,025,556)
Balance at 30 June 2023	8,836,600	2,322,410	53,285,052	8,836,600	2,322,410	53,285,052	1,008,840	65,452,902	446,617	4,393,032	350,315	71,078	16,336	70,730,280
Additions	0	41,063	423,930	0	41,063	423,930	37,576	502,569	18,200	1,452,340	0	0	120,809	2,093,918
Disposals	0	0	0	0	0	0	0	0	0	(643,100)	0	0	0	(643,100)
Depreciation	0	(88,353)	(1,436,403)	0	(88,353)	(1,436,403)	0	(1,524,756)	(50,477)	(555,836)	0	(35,539)	0	(2,166,608)
Imbalances to prior year opening balance	0	0	8,050	0	0	8,050	10	8,060	2,713	(10,762)	0	0	0	11
Transfers	0	(451,375)	1,413,465	0	(451,375)	1,413,465	(970,962)	(8,872)	24,123	(11,223)	0	0	(16,336)	(12,308)
Balance at 30 June 2024	8,836,600	1,823,745	53,694,094	8,836,600	1,823,745	53,694,094	75,464	64,429,903	441,176	4,624,451	350,315	35,539	120,809	70,002,193
Comprises:														
Gross balance amount at 30 June 2024	8,836,600	1,912,098	55,130,497	8,836,600	1,912,098	55,130,497	75,464	65,954,659	640,029	6,122,000	350,315	177,695	120,809	73,365,507
Accumulated depreciation at 30 June 2024	0	(88,353)	(1,436,403)	0	(88,353)	(1,436,403)	0	(1,524,756)	(198,853)	(1,497,549)	0	(142,156)	0	(3,363,314)
Balance at 30 June 2024	8,836,600	1,823,745	53,694,094	8,836,600	1,823,745	53,694,094	75,464	64,429,903	441,176	4,624,451	350,315	35,539	120,809	70,002,193

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

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Amount Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value - as determined at the last valuation date</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar assets.	Independent Valuer	June 2023	Price per hectare.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties.	Independent Valuer	June 2023	Price per square metre / market borrowing rate, adjusted for restrictions in use.
Buildings - specialised	3	Cost approach and depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		Cost	Cost	N/A	Cost
<b>Plant and equipment</b>		Cost	Cost	N/A	Cost
<b>Artwork</b>		Cost	Cost	N/A	Cost
<b>Library Stock Transferred from State Govt.</b>		Cost	Cost	N/A	Cost

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

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks, ovals and other	Infrastructure - bridges	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	102,881,253	2,806,999	10,979,264	5,823,993	2,175,200	464,893	125,131,602
Additions	1,706,732	0	0	768,663	0	(114,201)	2,361,194
Revaluation increments / (decrements) transferred to revaluation surplus	(39,730,897)	(355,663)	(256,414)	2,105,052	716,719	0	(37,521,203)
Depreciation	(986,291)	(73,254)	(157,322)	(468,109)	(116,919)	0	(1,801,895)
<b>Balance at 30 June 2023</b>	63,870,797	2,378,082	10,565,528	8,229,599	2,775,000	350,692	88,169,698
<b>Comprises:</b>							
Gross balance at 30 June 2023	69,551,625	2,740,868	11,281,653	10,319,860	3,293,321	350,692	97,538,019
Accumulated depreciation at 30 June 2023	(5,680,828)	(362,786)	(716,125)	(2,090,261)	(518,321)	0	(9,368,321)
<b>Balance at 30 June 2023</b>	63,870,797	2,378,082	10,565,528	8,229,599	2,775,000	350,692	88,169,698
Additions	2,659,162	100,880	0	325,272	278,709	5,760	3,369,783
Depreciation	(209,455)	(129,766)	(442,705)	(487,347)	(129,503)	0	(1,398,776)
Transfers	0	0	0	373,850	(24,545)	(346,147)	3,158
<b>Balance at 30 June 2024</b>	66,320,504	2,349,196	10,122,823	8,441,374	2,899,661	10,305	90,143,863
<b>Comprises:</b>							
Gross balance at 30 June 2024	87,766,199	5,165,690	18,412,060	15,304,921	9,887,164	10,305	136,546,339
Accumulated depreciation at 30 June 2024	(21,445,695)	(2,816,494)	(8,289,237)	(6,863,547)	(6,987,503)	0	(46,402,476)
<b>Balance at 30 June 2024</b>	66,320,504	2,349,196	10,122,823	8,441,374	2,899,661	10,305	90,143,863

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks, ovals and other	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost.	Independent Valuer	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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



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

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Buildings	5 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	50 years
Sewerage piping	40 years
Water supply piping and drainage systems	50 to 75 years
Bridges	75 to 100 years
Other Infrastructure	8 to 20 years
Right of use	Based on the remaining lease
Library books	5 years
Parks and ovals	10 to 25 years

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

**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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

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

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - buildings	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$	\$
Balance at 1 July 2022		72,321	2,695	75,016
Additions		30,297	5,053	35,350
Depreciation		(28,276)	(7,748)	(36,024)
Balance at 30 June 2023		74,342	0	74,342
Gross balance amount at 30 June 2023		134,778	32,071	166,849
Accumulated depreciation at 30 June 2023		(60,436)	(32,071)	(92,507)
Balance at 30 June 2023		74,342	0	74,342
Additions		5,285	0	5,285
Depreciation		(31,935)	0	(31,935)
Balance at 30 June 2024		47,692	0	47,692
Gross balance amount at 30 June 2024		140,064	0	140,064
Accumulated depreciation at 30 June 2024		(92,372)	0	(92,372)
Balance at 30 June 2024		47,692	0	47,692

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

		2024 Actual	2023 Actual
		\$	\$
Depreciation on right-of-use assets		(31,935)	(36,024)
Finance charge on lease liabilities	26(b)	(702)	(1,275)
Total amount recognised in the statement of comprehensive income		(32,637)	(37,299)
Total cash outflow from leases		(34,320)	(44,198)

(b) Lease Liabilities

Current		28,523	33,271
Non-current		11,055	34,640
	26(b)	39,578	67,911

The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed. The Shire has two leases relating to residential properties with lease terms of 3 years and 5 years.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2024 Actual \$	2023 Actual \$
Less than 1 year	87,951	97,115
1 to 2 years	52,050	69,538
2 to 3 years	24,190	41,477
3 to 4 years	3,343	22,330
4 to 5 years	3,343	5,817
> 5 years	23,278	12,863
	194,155	249,140

The Shire also has peppercorn leases with 25 various not-for-profit entities.

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income	97,115	88,635
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The Shire leases properties to staff and other tenants with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

These properties are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and, therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.



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

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 Bonds and deposits held  
 Accrued interest  
 Accrued expenditure  
 Other creditors

2024	2023
\$	\$
421,881	14,561
179,667	174,218
210,359	247,674
15,433	14,605
22,072	0
258,820	245,450
5,720	53,358
1,113,952	749,866

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

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

**13. OTHER LIABILITIES**

**Current**

	2024	2023
	\$	\$
Contract liabilities	38,000	0
Capital grant/contributions liabilities	941,522	787,467
	<u>979,522</u>	<u>787,467</u>

**Reconciliation of changes in contract liabilities**

Opening balance	0	0
Additions	38,000	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	0
	<u>38,000</u>	<u>0</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$Nil (2023: \$Nil)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance	787,467	392,000
Additions	507,437	395,467
Revenue from capital grant/contributions held as a liability at the start of the period	(353,382)	0
	<u>941,522</u>	<u>787,467</u>

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year	941,522	787,467
	<u>941,522</u>	<u>787,467</u>

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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

**14. BORROWINGS**

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		189,113	1,191,331	1,380,444	137,392	1,381,927	1,519,319
Total secured borrowings	26(a)	189,113	1,191,331	1,380,444	137,392	1,381,927	1,519,319

**Secured liabilities and assets pledged as security**

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Narrogin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Narrogin has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(ii)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 26(a).

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

**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Employee related other provisions**

Employment on-costs

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Employee related other provisions**

Employment on-costs

**Total non-current employee related provisions**

**Total employee related provisions**

	2024	2023
	\$	\$
Annual leave	407,955	380,436
Long service leave	310,240	272,579
	<u>718,195</u>	<u>653,015</u>
Employment on-costs	96,552	92,176
	<u>96,552</u>	<u>92,176</u>
	<u>814,747</u>	<u>745,191</u>
Long service leave	157,730	167,220
	<u>157,730</u>	<u>167,220</u>
Employment on-costs	15,491	16,303
	<u>15,491</u>	<u>16,303</u>
	<u>173,221</u>	<u>183,523</u>
	<u>987,968</u>	<u>928,714</u>

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

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	55,776,062	0	55,776,062	55,057,742	718,320	55,776,062
Revaluation surplus - Furniture and equipment	24,329	0	24,329	24,329	0	24,329
Revaluation surplus - Plant and equipment	762,474	0	762,474	762,474	0	762,474
Revaluation surplus - Artwork	350,315	0	350,315	350,315	0	350,315
Revaluation surplus - Infrastructure - roads	29,955,237	0	29,955,237	69,686,134	(39,730,897)	29,955,237
Revaluation surplus - Infrastructure - footpaths	1,475,991	0	1,475,991	1,831,654	(355,663)	1,475,991
Revaluation surplus - Infrastructure - drainage	10,668,569	0	10,668,569	10,924,983	(256,414)	10,668,569
Revaluation surplus - Infrastructure - parks, ovals and other	6,698,876	0	6,698,876	4,593,824	2,105,052	6,698,876
Revaluation surplus - Infrastructure - bridges	1,271,055	0	1,271,055	554,336	716,719	1,271,055
	106,982,908	0	106,982,908	143,785,791	(36,802,883)	106,982,908



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

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	<b>Note</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	5,891,940	6,137,648
		<u>5,891,940</u>	<u>6,137,648</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	4,896,288	5,330,161
Contract liabilities	13	38,000	0
Capital grant liabilities	13	941,522	787,467
Bonds and deposits held		16,130	20,020
<b>Total restricted financial assets</b>		<u>5,891,940</u>	<u>6,137,648</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT**

**STANDBY ARRANGEMENTS**

Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	27,500	15,000
Credit card balance at balance date	(2,881)	(7,701)
<b>Total amount of credit unused</b>	<u>424,619</u>	<u>407,299</u>

**Loan facilities**

Loan facilities - current	189,113	137,392
Loan facilities - non-current	1,191,331	1,381,927
<b>Total facilities in use at balance date</b>	<u>1,380,444</u>	<u>1,519,319</u>

<b>Unused loan facilities at balance date</b>	0	0
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**SHIRE OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**19. CONTINGENT ASSETS AND LIABILITIES**

The Department of Water and Environmental Regulation (DWER) issued Category 61, 62 and 64 licenses for the Shire of Narrogin Waste Management Facility for a term of 20 years from 30 June 2011 to 29 June 2031.

Independent experts, engaged by the Shire, determined on 16 December 2019 that the site is anticipated to have an operating life of at least 68 years and that an active post closure period of approximately 5 years will be sufficient to determine the effectiveness of the post closure measures implemented.

A Landfill Closure Management Plan is required to be prepared as part of the license conditions. This plan will only be prepared closer to landfill closure date as assessed and confirmed by DWER.

The Shire is not aware of any contingent assets as at 30 June 2024.

**20. CAPITAL COMMITMENTS**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	371,427	554,483
	371,427	554,483
Payable:		
- not later than one year	371,427	554,483

The capital expenditure projects outstanding at the end of the current reporting period and previous represent outstanding orders issued for capital projects prior to 30/06/2024 and 30/06/2023, respectively.

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	25,064	25,064	24,100
President's meeting attendance fees	21,320	21,320	20,500
President's ICT expenses	1,716	1,716	2,064
	48,100	48,100	46,664
Deputy President's annual allowance	6,266	6,266	6,025
Deputy President's meeting attendance fees	9,620	9,620	9,250
Deputy President's ICT expenses	541	541	634
	16,427	16,427	15,909
All other council member's meeting attendance fees	53,855	56,938	64,750
All other council member's annual allowance for ICT expenses	3,524	3,760	4,738
	57,379	60,698	69,488
21(b)	121,906	125,225	132,061

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	1,259,564	1,056,041
Post-employment benefits	163,390	136,828
Employee - other long-term benefits	108,607	114,622
Council member costs	121,906	132,061
21(a)	1,653,467	1,439,552

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Council member costs*

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

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

**21. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

	<b>2024 Actual</b>	<b>2023 Actual</b>
	<b>\$</b>	<b>\$</b>
Purchase of goods and services	48,240	220,443
Payment of council member costs (Refer to Note 23(a))	121,906	132,061
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	393	0
<b>Amounts payable to related parties:</b>		
Trade and other payables	31,689	0

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

*Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).*

*ii. Other Related Parties*

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

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

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

There were no such entities requiring disclosure during the current or previous year.

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

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There were no events occurring after balance date that have a significant effect on the financial statements.



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

**23. OTHER MATERIAL ACCOUNTING POLICIES**

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

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

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

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

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

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

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

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

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

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

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

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Urban	Gross rental valuation	0.127712	1,618	27,103,118	3,461,393	2,811	3,464,204	3,461,395	12,641	3,474,036	3,308,507
Rural	Gross rental valuation	0.096959	50	928,542	90,031	0	90,031	90,031	0	90,031	79,465
Rural - Highbury	Gross rental valuation	0.096959	30	403,988	39,170	0	39,170	39,170	0	39,170	32,638
General UV	Unimproved valuation	0.004558	254	268,403,000	1,223,381	0	1,223,381	1,223,380	0	1,223,380	1,139,683
Non-Rateable		0	318	1,753,155	0		0	0	0	0	0
<b>Total general rates</b>			2,270	298,591,803	4,813,975	2,811	4,816,786	4,813,976	12,641	4,826,617	4,560,293
<b>Minimum Payment</b>											
<b>\$</b>											
Urban	Gross rental valuation	1,249	527	3,937,046	658,223	0	658,223	658,223	0	658,223	625,940
Rural	Gross rental valuation	1,053	16	84,142	16,848	(1,889)	14,959	16,848	0	16,848	15,248
Rural - Highbury	Gross rental valuation	865	4	21,716	3,460	0	3,460	3,460	0	3,460	4,025
General UV	Unimproved valuation	1,053	247	33,993,106	260,091	0	260,091	260,091	0	260,091	229,673
<b>Total minimum payments</b>			794	38,036,010	938,622	(1,889)	936,733	938,622	0	938,622	874,886
<b>Total general rates and minimum payments</b>			3,064	336,627,813	5,752,597	922	5,753,519	5,752,598	12,641	5,765,239	5,435,179
<b>Rate in \$</b>											
<b>Ex-gratia Rates</b>											
Co-operative Bulk Handling based on tonnage	Tonnage	0.114447	3	99,280	12,499	0	12,499	12,000	0	12,000	11,525
<b>Total amount raised from rates (excluding general rates)</b>			3	99,280	12,499	0	12,499	12,000	0	12,000	11,525
<b>Total Rates</b>							5,766,018			5,777,239	5,446,704
Rate instalment interest							14,409			12,000	12,775
Rate overdue interest							83,814			30,000	38,383

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

\*Rateable Value at time of raising of rate.

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

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2023/24 (1 July 2023 Brought Forward) \$	2022/23 (30 June 2023 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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	(64,360)	(40,630)	(25,623)	(25,623)
Less: Movement in liabilities associated with restricted cash	11,969		10,506	10,506
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,522)	0	(5,528)	(5,528)
Add: Loss on disposal of assets	127,329	125,058	26,628	26,628
Add: Depreciation	3,597,319	3,206,671	3,423,751	3,423,751
<b>Non-cash movements in non-current assets and liabilities:</b>				
Pensioner deferred rates	1,076	0	(1,473)	(1,473)
Movement in other receivables (non-current)	0	0	26,817	26,817
Receivables for employee related provisions	9,653	0	0	0
Employee benefit provisions	(10,302)	103,390	33,378	45,286
Assets Expensed	9,139	0	0	0
<b>Non-cash amounts excluded from operating activities</b>	<b>3,679,301</b>	<b>3,394,489</b>	<b>3,488,456</b>	<b>3,500,364</b>
<b>(b) Non-cash amounts excluded from investing activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to investing activities</b>				
Right of use assets received - non cash	5,285	0	35,350	35,350
<b>Non-cash amounts excluded from investing activities</b>	<b>5,285</b>	<b>0</b>	<b>35,350</b>	<b>35,350</b>
<b>(c) Non-cash amounts excluded from financing activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to financing activities</b>				
Non cash proceeds from new leases	(5,285)	0	(35,350)	(35,350)
<b>Non-cash amounts excluded from financing activities</b>	<b>(5,285)</b>	<b>0</b>	<b>(35,350)</b>	<b>(35,350)</b>
<b>(d) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	(4,896,288)	(3,730,702)	(5,330,161)	(5,330,161)
<b>Add: Current liabilities not expected to be cleared at end of year</b>				
- Current portion of borrowings	189,113	196,282	137,392	137,392
- Current portion of lease liabilities	28,523	0	33,271	33,271
- Employee benefit provisions	383,679	383,570	371,710	371,710
<b>Total adjustments to net current assets</b>	<b>(4,294,973)</b>	<b>(3,150,850)</b>	<b>(4,787,788)</b>	<b>(4,787,788)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets	10,670,630	4,852,866	10,673,215	10,673,215
Less: Total current liabilities	(3,125,857)	(1,702,016)	(2,453,187)	(2,441,279)
Less: Total adjustments to net current assets	(4,294,973)	(3,150,850)	(4,787,788)	(4,787,788)
<b>Surplus or deficit after imposition of general rates</b>	<b>3,249,800</b>	<b>0</b>	<b>3,432,240</b>	<b>3,444,148</b>

- (e) The change in value of the opening surplus for the prior year is due to changes made to 2023 comparatives relating employee related leave provisions.

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

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual								Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at		Principal at 1	New Loans	Principal	Principal at
		1 July 2022	During 2022-23	Repayments During 2022-23	June 2023	During 2023-24	Repayments During 2023-24	30 June 2024		July 2023	During 2023-24	Repayments During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Administration Building Extension		194,537	0	(46,703)	147,834	0	(47,967)	99,867		147,834	0	(47,967)	99,867
Staff Housing		500,000	0	(15,303)	484,697	0	(7,931)	476,766		486,427	0	(7,930)	478,497
Sewerage		163,039	0	(17,211)	145,828	0	(17,088)	128,740		145,828	0	(17,337)	128,491
Narrogin Regional Leisure Centre		55,691	0	(55,691)	0	0	0	0		0	0	0	0
Town Hall renovations		33,221	0	(33,221)	0	0	0	0		0	0	0	0
Accommodation Units		0	450,000	0	450,000	0	(18,047)	431,953		450,000	0	(18,047)	431,953
Industrial Land		85,218	0	(12,678)	72,540	0	(13,252)	59,288		72,540	0	(13,252)	59,288
Accommodation Units		252,318	0	(33,898)	218,420	0	(34,590)	183,830		218,420	0	(34,590)	183,830
<b>Total</b>		<b>1,284,024</b>	<b>450,000</b>	<b>(214,705)</b>	<b>1,519,319</b>	<b>0</b>	<b>(138,875)</b>	<b>1,380,444</b>		<b>1,521,049</b>	<b>0</b>	<b>(139,123)</b>	<b>1,381,926</b>
<b>Borrowing Finance Cost Payments</b>													
Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023						
					\$	\$	\$						
Administration Building Extension	128	WATC *	2.69%	31/05/2026	(4,302)	(3,656)	(6,334)						
Staff Housing	132	WATC *	4.83%	30/06/2042	(24,936)	(11,701)	(26,184)						
Sewerage	130	WATC *	1.47%	25/06/2031	(2,844)	(2,084)	(3,381)						
Narrogin Regional Leisure Centre	121B	WATC *	5.51%	18/05/2023	0	0	(1,937)						
Town Hall renovations	126	WATC *	3.86%	31/05/2023	0	0	(1,352)						
Accommodation Units	133	WATC *	4.52%	29/06/2033	(21,537)	(10,167)	0						
Industrial Land	127	WATC *	4.48%	26/06/2028	(3,410)	(3,103)	(4,250)						
Accommodation Units	129	WATC *	5.51%	28/05/2029	(5,295)	(4,258)	(6,754)						
<b>Total</b>					<b>(62,324)</b>	<b>(34,970)</b>	<b>(50,192)</b>						
<b>Total Finance Cost Payments</b>					<b>(62,324)</b>	<b>(34,970)</b>	<b>(50,192)</b>						

\* WA Treasury Corporation

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

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

		Actual							Budget			
Purpose	Note	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Holden Colorado		4,280	5,053	(9,333)	0	0	0	0	0	0	0	0
8 Parry Court, Narrogin		16,682	25,634	(18,055)	24,261	5,285	(17,426)	12,120	0	0	0	0
66 Williams Rd, Narrogin		54,522	4,663	(15,535)	43,650	0	(16,192)	27,458	0	0	0	0
Total Lease Liabilities	11(b)	75,484	35,350	(42,923)	67,911	5,285	(33,618)	39,578	0	0	0	0
Lease Finance Cost Payments												
Purpose		Lease Number	Institution	Interest Rate	Date final payment is due		Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term		
Holden Colorado		1	Easifleet	1.70%	2/06/2023		0	0	(133)	36 months		
8 Parry Court, Narrogin		2	Elders	1.30%	18/02/2025		(254)	0	(487)	36 months		
66 Williams Rd, Narrogin		3	Private Individual	1.30%	1/02/2026		(448)	0	(655)	60 months		
Total Finance Cost Payments							(702)	0	(1,275)			

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

27. RESERVE ACCOUNTS	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee Entitlement Reserve	371,710	11,969	0	383,679	371,710	11,860	0	383,570	361,204	10,506	0	371,710
(b) Building Reserve	154,345	4,970	0	159,315	154,345	4,920	0	159,265	181,118	5,268	(32,041)	154,345
(c) Refuse Site Reserve	815,723	71,264	(25,625)	861,362	815,723	71,040	(139,000)	747,763	757,720	73,038	(15,035)	815,723
(d) Community Assisted Transport (CAT) Reserve	14,040	452	0	14,492	14,040	440	0	14,480	5,869	8,171	0	14,040
(e) Narrogin Regional Recreation Centre Reserve	267,389	108,609	0	375,998	267,389	108,530	0	375,919	302,714	58,804	(94,129)	267,389
(f) Plant, Vehicle & Equipment Reserve	667,441	471,489	(715,650)	423,280	667,441	446,310	(880,301)	233,450	619,492	443,018	(395,069)	667,441
(g) Economic Development Reserve	79,654	2,564	0	82,218	79,654	2,540	0	82,194	77,403	2,251	0	79,654
(h) IT & Office Equipment Reserve	27,218	876	0	28,094	27,218	860	0	28,078	26,449	769	0	27,218
(i) Tourism & Area Promotion Reserve	80,942	2,606	0	83,548	80,942	2,580	0	83,522	78,654	2,288	0	80,942
(j) Unspent Grants & Contribution Reserve	136	4	0	140	136	0	0	136	132	4	0	136
(k) HACC Reserve	460,249	14,819	0	475,068	460,249	14,604	(470,193)	4,660	447,241	13,008	0	460,249
(l) CHCP Reserve	836,968	26,948	(63,500)	800,416	836,968	870,895	(927,504)	780,359	671,570	763,826	(598,428)	836,968
(m) CHSP Reserve	875,904	28,202	(424,140)	479,966	875,903	1,545,226	(2,334,120)	87,009	734,563	1,131,720	(990,379)	875,904
(n) Road Construction Reserve	345,348	11,120	0	356,468	345,348	11,020	0	356,368	335,587	9,761	0	345,348
(o) Asset Valuation Reserve	32,826	1,057	0	33,883	32,826	1,040	0	33,866	31,898	928	0	32,826
(p) Landcare Reserve	91,813	2,956	(1,800)	92,969	91,813	2,930	(5,000)	89,743	89,218	2,595	0	91,813
(q) Narrogin Airport Reserve	71,803	50,312	0	122,115	71,803	27,290	0	99,093	55,198	16,605	0	71,803
(r) Bridges Reserve	98,134	3,160	(37,775)	63,519	98,134	51,130	(37,775)	111,489	60,432	49,758	(12,056)	98,134
(s) Water Reuse Scheme Reserve	38,518	21,240	0	59,758	38,518	21,220	0	59,738	35,000	18,518	(15,000)	38,518
	5,330,161	834,617	(1,268,490)	4,896,288	5,330,160	3,194,435	(4,793,893)	3,730,702	4,871,462	2,610,836	(2,152,137)	5,330,161

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



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

**27. RESERVE ACCOUNTS (Continued)**

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:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by council</b>	
(a) Employee Entitlement Reserve	To fund current and past employee's leave entitlements and redundancy payouts.
(b) Building Reserve	To support the acquisition, upgrade or enhancements of buildings within the district.
(c) Refuse Site Reserve	To fund infrastructure development and rehabilitation costs associates with the Shire's tip site as well the purchase and development a regional waste facility.
(d) Community Assisted Transport (CAT) Reserve	To fund the replacement/change over of the CATS vehicle.
(e) Narrogin Regional Recreation Centre Reserve	To fund YMCA additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.
(f) Plant, Vehicle & Equipment Reserve	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
(g) Economic Development Reserve	To fund economic development projects that will benefit the district.
(h) IT & Office Equipment Reserve	To fund the purchase and upgrade of computer equipment, software and office equipment.
(i) Tourism & Area Promotion Reserve	For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
(j) Unspent Grants & Contribution Reserve	To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement/funding body.
(k) HACC Reserve	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(l) CHCP Reserve	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(m) CHSP Reserve	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(n) Road Construction Reserve	To be used on road construction projects.
(o) Asset Valuation Reserve	To fund asset valuations.
(p) Landcare Reserve	To fund future natural resource management activities aligned with the principles established in the former NLCDC letter dated 6/6/17 (ICR1712270).
(q) Narrogin Airport Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding to the Narrogin Airport.
(r) Bridges Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for bridges within the Shire.
(s) Water Reuse Scheme Reserve	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastructure enabling the re-use of water resources.

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

**28. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements areas follows:

	<b>1 July 2023</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2024</b>
	\$	\$	\$	\$
BSL Levy	4,664	7,447	(3,353)	8,758
BCITF Levy	11,111	2,512	(2,715)	10,908
	15,775	9,959	(6,068)	19,666



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

Shire of Narrogin

To the Council of the Shire of Narrogin

#### Opinion

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

- the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

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

#### Basis for opinion

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

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

#### Other information

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

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

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

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

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

The CEO of the Shire is responsible for:

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

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

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

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

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

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

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

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

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

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

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

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

Carly Meagher  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
22 November 2024

## SHIRE OF NARROGIN

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



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