



**AGENDA**  
**ORDINARY MEETING**  
**OF COUNCIL**

**19 December 2023**

# NOTICE OF MEETING

Please be advised that the next

## Ordinary Meeting of Council

is to be held on

**Tuesday, 19 December 2023**

commencing at **6:00 PM**

in the Council Chambers at 73 Austin Street, Cue

Richard Towell  
Chief Executive Officer

### **DISCLAIMER**

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

**SHIRE OF CUE  
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY  
To: Chief Executive Officer**

As required by section 5.65(1)(a) or 5.70 of the Local Government Act 1995 and Council's Code of Conduct, I hereby declare my interest in the following matter/s included on the Agenda paper for the Council meeting to be held on \_\_\_\_\_(Date)

Item No.	Subject	Details of Interest	Type of Interest Impartial/Financial	*Extent of Interest

(see below)

\* Extent of Interest only has to be declared if the Councillor also requests to remain present at a meeting, preside, or participate in discussions of the decision making process (see item 6 below). Employees must disclose extent of interest if the Council or Committee requires them to.

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**NB**

1. This notice must be given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter in which you have declared an interest is discussed, Section 5.65(1) (a) & (b).
2. It remains Councillors'/Employees' responsibility to make further declarations to the Council if a matter arises during the course of a meeting and no previous declarations have been made.
3. It is a Councillor's/Employee's responsibility to ensure the interest is brought to the attention of the Council/Committee when the Agenda item arises and to ensure that it is recorded in the minutes.
4. It remains the Councillor's responsibility to ensure that he/she does not vote on a matter in which a declaration has been made. The responsibility also includes the recording of particulars in the minutes to ensure they are correct when such minutes are confirmed.
5. It is recommended that when previewing Agenda, Councillors mark Agendas with items on which an interest is to be declared and complete the declaration form at the same time.
6. Councillors may be allowed to remain at meetings at which they have declared an interest and may also be allowed to preside (if applicable) and participate in discussions and the decision making process upon the declared matter subject to strict compliance with the enabling provisions of the Act and appropriately recorded resolutions of the Council. Where Councillors request consideration of such Council approval the affected Councillor must vacate the Council Chambers in the first instance whilst the Council discusses and decides upon the Councillor's application.

**Remember: The responsibility to declare an interest rests with individual Councillors / Employees. If in any doubt seek legal opinion or, to be absolutely sure, make a declaration.**

Office Use Only: Date/Initials

1. Particulars of declaration given to meeting \_\_\_\_\_
2. Particulars recorded in the minutes: \_\_\_\_\_
3. Signed by Chief Executive Officer \_\_\_\_\_

**Local Government Act 1995 - SECT 5.23**

**Meetings generally open to the public**

5.23. (1) Subject to subsection (2), the following are to be open to members of the public:

- (a) All Council meetings; and
- (b) All meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following --

- (a) A matter affecting an employee or employees;
  - (b) The personal affairs of any person;
  - (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) A matter that if disclosed, would reveal;
    - (i) A trade secret;
    - (ii) Information that has a commercial value to a person; or
    - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) A matter that if disclosed, could be reasonably expected to;
    - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    - (ii) Endanger the security of the local government's property; or
    - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
  - (g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
  - (h) Such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.



**SHIRE OF CUE**

**REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS**

Local Government (Administration) Regulations 1996 (**Regulation No.10**)

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 3 Councillors).

Regulation 10(1a) also requires that the support for revocation must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the revocation motion.

Any revocation motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the revocation motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote then any revocation motion must be carried by an Absolute Majority vote.

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To the Presiding Member,

The following Councillors give notice of their support for the bringing forward to the Council meeting to be held on \_\_\_\_\_ of a motion for revocation of Council resolution number \_\_\_\_\_ as passed by the Council at its meeting held on \_\_\_\_\_

<b>Councillor's Names</b>	<b>Councillor's Signature</b>
_____	_____
_____	_____
_____	_____
_____	_____
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SHIRE OF CUE  
Ordinary Meeting of Council  
AGENDA

To be held in the Council Chambers, 73 Austin Street Cue on  
Tuesday, 19 December 2023 commencing at 6:00 PM

- 1 **DECLARATION OF OPENING**
- 2 **APOLOGIES AND APPROVED LEAVE OF ABSENCE**
- 3 **DISCLOSURE OF MEMBER'S INTERESTS**
- 4 **PUBLIC QUESTION TIME**
- 5 **CONFIRMATION OF MINUTES**
- 6 **APPLICATION FOR LEAVE OF ABSENCE**
- 7 **DEPUTATIONS**
- 8 **PETITIONS**
- 9 **ANNOUNCEMENTS WITHOUT DISCUSSION**
- 10 **REPORTS**
- 10.1 **ACCOUNTS AND STATEMENTS OF ACCOUNT**
- 10.2 **FINANCIAL STATEMENT**
- 10.3 **2022 - 2023 ANNUAL REPORT**
- 10.4 **SALE OF PROPERTIES**
- 10.5 **MURCHISON REGIONAL STRATEGY 2023-2033**
- 10.6 **APPLICATION FOR PROGRAM OF WORKS WITHIN CUE TOWNSITE**
- 11 **MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 **MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**
- 13 **NEW BUSINESS OF AN URGENT NATURE**
- 14 **MATTERS FOR WHICH THE MEETING MAY BE CLOSED**
- 15 **CLOSURE**

**1            DECLARATION OF OPENING**

The meeting was opened at

The Presiding Member welcomed those present and read the following disclaimer:

*No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.*

*It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.*

**PRESENT:**

**STAFF:**

**GALLERY:**

**2 APOLOGIES AND APPROVED LEAVE OF ABSENCE**

**3 DISCLOSURE OF MEMBER'S INTERESTS**

**4 PUBLIC QUESTION TIME**

**5 CONFIRMATION OF MINUTES**

<b><i>Council Decision:</i></b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
That the Minutes of Ordinary Meeting 21 November 2023 are confirmed as a true and correct record of the meeting.	
<b>CARRIED:</b>	

**6 APPLICATION FOR LEAVE OF ABSENCE**



**7 DEPUTATIONS**

**8            PETITIONS**



**9 ANNOUNCEMENTS WITHOUT DISCUSSION**

**10.1 ACCOUNTS AND STATEMENTS OF ACCOUNT**

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes - Deputy Chief Executive Officer  
DATE: 28 November 2023

***Matters for Consideration:***

To receive the attached List of Accounts Due and submitted to the Ordinary Council Meeting on 19 December 2023.

***Background:***

The Local Government, under its delegated authority to the CEO to make payments from municipal and trust funds, is required to prepare a monthly list of accounts showing each account paid and present it to Council at the next Ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

***Comments:***

The list of accounts are for the month of November 2023.

***Statutory Environment:***

*Local Government (Financial Management Regulations) 1996 – Clause 13.*

***Policy Implications:***

Nil

***Financial Implications:***

Nil

***Strategic Implications:***

Nil

**Consultation:**

Richard Towell, Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council endorse the attached payments for the period 01 November 2023 to 30 November 2023, which have been made in accordance with delegated authority under s5.42 of the *Local Government Act 1995*.

Municipal Fund Bank EFTs	EFT12716 - 12834	\$	449,546.00
Direct Debit Fund Transfer	General	\$	38,913.12
Direct Debit Fund Transfer	CEO Credit Card	\$	15,061.02
Payroll		\$	140,569.11
BPAY		\$	15,019.11
Cheques		\$	0.00
<b>Total</b>		<b>\$</b>	<b>659,108.36</b>

<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>CEO Credit Card</b>							
1	Direct Debit	27/10/2023	Coles Geraldton	5 x bags of coffee beans for Admin (\$100.50)	(100.50)	1	CSH
2	Direct Debit	27/10/2023	Crown Metropol	Final payment for accommodation and meals at the Local Government Convention between 16/09/23 - 20/09/23 for Councillor (\$1,391.00)	(1,391.00)	1	CSH
3	Direct Debit	27/10/2023	Crown Towers	Payment for accommodation and meals at the Local Government Convention between 16/09/23 - 20/09/23 for Councillor (\$2,379.00)	(2,379.00)	1	CSH
4	Direct Debit	27/10/2023	Crown Towers	Final payment for accommodation and meals at the Local Government Convention between 16/09/23 - 20/09/23 for CEO (\$1,230.00)	(1,230.00)	1	CSH
5	Direct Debit	30/10/2023	Access Antennas Australia	2 x VAST boxes for spares (\$598.00)	(598.00)	1	CSH
6	Direct Debit	30/10/2023	EZI Plant	4 x spare machine keys for Depot (\$146.10)	(146.10)	1	CSH
7	Direct Debit	31/10/2023	Wilson Parking	Wilson parking fee (\$76.00)	(76.00)	1	CSH
8	Direct Debit	01/11/2023	Commonwealth Bank	Annual credit card fee (\$55.00)	(55.00)	1	CSH
9	Direct Debit	08/11/2023	Perth Commercial Fridges and Equipment	1 x glass door fridge for Council Chambers (\$1,611.81)	(1,611.81)	1	CSH
10	Direct Debit	03/11/2023	Mitchell and Brown	1 x Fujitsu 5.0w inverter air conditioner and 1 x 9.4w air conditioner for SH15 - Caravan Park House (\$4,696.00)	(4,696.00)	1	CSH
11	Direct Debit	06/11/2023	Wattle Grove Motel	2 x nights accommodation for staff member to pick up new bus (\$326.00)	(326.00)	1	CSH
12	Direct Debit	06/11/2023	WA Police Force	Annual corporate firearm licence fee (\$166.00)	(166.00)	1	CSH
13	Direct Debit	13/11/2023	Crown Towers	3 x nights accommodation and meals to attend LG Pro State Conference in Perth for CEO (\$1,530.91)	(1,530.91)	1	CSH
14	Direct Debit	21/11/2023	ARB Geraldton	1 x roof bar with beacons and spotlights for P93 - LSU Isuzu (ARO) Ute (\$754.70)	(754.70)	1	CSH
			<b>Total Credit Card</b>		<b>(15,061.02)</b>		
<b>Direct Debit</b>							
15	Direct Debit	02/11/2023	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(145.00)	1	FEE
16	Direct Debit	02/11/2023	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(343.28)	1	FEE
17	Direct Debit	15/11/2023	2 - BANK FEES	ACCOUNT SERVICE FEE	(31.44)	1	FEE
18	Direct Debit	15/11/2023	2 - BANK FEES	TRANSACTION FEE	(8.95)	1	FEE
19	Direct Debit	15/11/2023	2 - BANK FEES	TRANSACTION FEE	(46.71)	1	FEE
20	Direct Debit	19/11/2023	Scott Van Leeuwen	Rent for Staff House - 59 Marshall St from 06/11/2023 - 19/11/2023 (\$600.00)	(600.00)	1	FEE
21	Direct Debit	03/12/2023	Scott Van Leeuwen	Rent for Staff House - 59 Marshall St from 20/11/23 - 03/12/23 (\$600.00)	(600.00)	1	CSH
22	Direct Debit	30/11/2023	Cue Roadhouse & General Store	Monthly rent for Cuerosity Shop and Community Gym between 01/11/23 - 30/11/23 (\$1,600.50)	(1,600.50)	1	CSH
23	Direct Debit	31/10/2023	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel card purchases for October 23 (\$2,055.61)	(2,055.61)	1	CSH
24	Direct Debit	29/11/2023	Superannuation Payment	Payroll deductions - Superannuation	(33,481.63)	1	CSH
			<b>Total Direct Debit's</b>		<b>(38,913.12)</b>		

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>EFT</b>							
25	EFT12716	02/11/2023	Crown Hotels Perth	Majority payment for accommodation and meals at the Local Government Convention between 16/09/23 - 20/09/23 for CEO (\$5,523.20)	(5,523.20)	1	CSH
26	EFT12717	03/11/2023	Mend Consulting Pty Ltd	Final payment for structural and building condition assessment on the Masonic Lodge (\$3,586.00)	(3,586.00)	1	CSH
27	EFT12718	03/11/2023	Nick Stevenson	Progress payment for stonemasonry works on Admin Building between 31/10/23 - 03/11/23 (\$2,000.00)	(2,000.00)	1	CSH
28	EFT12719	03/11/2023	Grants Empire	Final payment for Industrial Development Fund grant submission (\$2,640.00)	(2,640.00)	1	CSH
29	EFT12720	03/11/2023	Greenfield Technical Services	Final invoice for Heydon PI subdivision design proposal (\$2,497.00)	(2,497.00)	1	CSH
30	EFT12721	03/11/2023	Kleenheat Gas	2 x LPG gas refills for Tourist Park (\$145.20)	(145.20)	1	CSH
31	EFT12722	03/11/2023	Murchison Club Hotel	25 x people to attend Shire President dinner on 17/10/2023 following Council meeting (\$1,155.00)	(1,155.00)	1	CSH
32	EFT12723	03/11/2023	Abrolhos Steel	3 x steel beams for Old Goal door frames and 1 x steel beam for carport at SH01 - 15 Allen St (\$832.10)	(832.10)	1	CSH
33	EFT12724	03/11/2023	BGC (Australia) Pty Ltd	1 x 20kg fast setting concrete for fencing at Lot 602 - 33A Dowley St, Lot 603 - 31A Dowley St, Lot 602 - 33B Dowley St and Lot 603 - 31B Dowley St (\$2,073.28)	(2,073.28)	1	CSH
34	EFT12725	03/11/2023	Bunnings Building Products Pty	6 x 6.6L coolers for Depot (\$290.00)	(290.00)	1	CSH
35	EFT12726	03/11/2023	Elizabeth Houghton	Elected Members claim for October 23 (\$1,483.07)	(1,483.07)	1	CSH
36	EFT12727	03/11/2023	Ian Dennis	Elected Members claim for October 23 (\$2,077.13)	(2,077.13)	1	CSH
37	EFT12728	03/11/2023	Julie Ann Humphreys	Elected Members claim for October 23 (\$790.00)	(790.00)	1	CSH
38	EFT12729	03/11/2023	Leonie Fitzpatrick	Elected Members claim for October 23 (\$790.00)	(790.00)	1	CSH
39	EFT12730	03/11/2023	Leslie Matthew Price	Elected Members claim for October 23 (\$1,919.08)	(1,919.08)	1	CSH
40	EFT12731	03/11/2023	Ronald Paul Clive Hogben	Elected Members claim for October 23 (\$790.00)	(790.00)	1	CSH
41	EFT12732	03/11/2023	Ross William Pigdon	Elected Members claim for October 23 (\$1,902.40)	(1,902.40)	1	CSH
42	EFT12733	03/11/2023	Geraldton Burson Automotive Pty Ltd	1 x 9kg Hychill air-conditioner gas for various plant (\$646.25)	(646.25)	1	CSH
43	EFT12734	03/11/2023	NAPA Auto Parts	1 x service valves and caps assortment kit for Tools and Supplies (\$151.25) and 1 x Axis mechless receiver for P61 - Mack Truck (\$144.10)	(295.35)	1	CSH
44	EFT12735	03/11/2023	Statewide Bearings	5 x oil filters for P59 - Bore Boss Unit (\$90.75)	(90.75)	1	CSH
45	EFT12736	03/11/2023	Direct Heating & Cooling	Annual air-conditioner service on all Shire assets and install air-con at SH12 - 14 Chesson St (\$14,325.00)	(14,325.00)	1	CSH
46	EFT12737	03/11/2023	WA Bus and EV Solutions Pty Ltd	1 x 2023 Yutong ZK6772D 4.5L Passenger Bus (\$184,184.35) less trade-in on P41 - Toyota Coaster Bus at (-\$33,000.00)	(151,184.35)	1	CSH

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
47	EFT12738	03/11/2023	XL2	Upgrade connection to CRC and CCTV network, install network connection to Gym, install connection to SH03 - 18 Dowley St and SH01 - 15 Allen St, install monitors and HDMI system in Chambers and install new server at Admin Building (\$11,719.40) and annual licence for 3CX phone software (\$495.00)	(12,214.40)	1	CSH
48	EFT12739	03/11/2023	LGIS Insurance Broking	Motor vehicle fleet contribution adjustment for 30/06/22 - 30/06/23 (\$4,755.82)	(4,755.82)	1	CSH
49	EFT12740	03/11/2023	Luscombe	96 x toilet rolls, 2 x chux wipes rolls and 6 x 73L garbage bag rolls for Admin and 16 x jumbo toilet rolls, 1,200 x tea bags and 24 x 200ml milk boxes for the Tourist Park (\$471.97)	(471.97)	1	CSH
50	EFT12741	03/11/2023	Market Creations	Progress payment for design and implementation of new Shire website (\$15,615.60) and tourism marketing campaign for September 2023 (\$1,452.00)	(17,067.60)	1	CSH
51	EFT12742	03/11/2023	Dun Direct Pty Ltd	10,498L of diesel at \$2.11c/l for Depot (\$22,187.48)	(22,187.48)	1	CSH
52	EFT12743	03/11/2023	Garpen Pty Ltd	1 x heavy duty suspension seat for P76 - Kubota Tractor (\$540.00)	(540.00)	1	CSH
53	EFT12744	03/11/2023	Great Northern Rural Services	4 x hinges for gates at Rubbish Tip, 40 x solenoids, 200m x 19mm poly pipe, 10 x valve domes and other materials for Parks and Reserves (\$2,868.07) and 2 x 20L of roundup, 4 x 20kg lawn fertilisers, 2 x hose nozzles and 1 x 30m hose for Tourist Park (\$1,065.42)	(3,933.49)	1	CSH
54	EFT12745	03/11/2023	Leisk Hydraulics Pty Ltd	20.5 hours x assisting with various works between 18/09/23 - 28/09/23 (\$1,465.75) and install elbow fitting to 2 x air conditioner units in shed at Depot (\$198.00)	(1,663.75)	1	CSH
55	EFT12746	03/11/2023	Pool & Spa Mart	1 x UV light control box at Water Playground (\$1,220.00)	(1,220.00)	1	CSH
56	EFT12747	03/11/2023	Team Global Express Pty Ltd	Freight on 1 x key for P98 - Isuzu Truck, 1 x priming pump and 10 x fuel valves for P12 - Isuzu Truck, 1 x surface pro for Admin, 1 x lime putty for Old Gaol, 1 x lime putty for Bank of WA and water testing samples for Water Park (\$1,883.70)	(1,883.70)	1	CSH
57	EFT12748	03/11/2023	AIT Specialists Pty Ltd	Service for calculation of Fuel Tax Credit for the period 01/08/23 - 31/08/23 (\$595.21)	(595.21)	1	CSH
58	EFT12749	03/11/2023	Hersey's Safety Pty Ltd	24 x safety glasses, 5 x danger tapes, 2 x ratchet straps, 2 x safety beacons and other materials for Tools and Supplies (\$1,675.30)	(1,675.30)	1	CSH
59	EFT12750	03/11/2023	Leisk Hydraulics Pty Ltd	Install washing machine and fit ducting on dryers at the Tourist Park (\$1,287.00), repairs to spa hose at SH01 - 15 Allen St and repair broken water mains at SH10 - 19 Burt Place (\$660.00) and repairs to sink grate and washing machine at Railway Building (\$181.50)	(2,128.50)	1	CSH
60	EFT12751	03/11/2023	Shane Baker (Access Electrical Contracting)	Reimbursement of materials to repair dryers at Tourist Park (\$100.94)	(100.94)	1	CSH



**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
61	EFT12752	03/11/2023	Cue Roadhouse & General Store	Refreshments for Admin, food for the Youth Program and 23.44L ULP @ 215.9 c/L for P42 - Small Engines (\$183.59)	(183.59)	1	CSH
62	EFT12753	03/11/2023	Bolts-R-U's (Geraldton)	24 x 16mm shackles, 4 x 13mm safety chains, 12 x 16mm buckles, 12 x 16mm eye nuts and 12 x 180mm hex nut and bolts (\$928.84)	(928.84)	1	CSH
63	EFT12754	03/11/2023	GCM Agencies	1 x joystick controller and 2 x blower fans for P32 - Multipac Flat Drum Roller (\$5,111.92)	(5,111.92)	1	CSH
64	EFT12755	03/11/2023	Leisk Hydraulics Pty Ltd	Repairs to main reticulation pipe on Austin St (\$275.00)	(275.00)	1	CSH
65	EFT12756	03/11/2023	NAPA Auto Parts	2 x rolls of twin core cable, 1 x gas soldering kit, 2 x LED amber beacons and other materials for Tools and Supplies, 1 x Axis mechless receiver for P51 - Dozer and 1 x Axis mechless receiver for P45 - Iveco Truck (\$1,204.48)	(1,204.48)	1	CSH
66	EFT12757	03/11/2023	Team Global Express Pty Ltd	Freight on 1 x fuel pump primer kit for P75 - Fuso Truck (\$55.66)	(55.66)	1	CSH
67	EFT12758	03/11/2023	Totally Workwear Geraldton	4 x Hi Vis shirts and 1 x pair work boots for Depot (\$307.75)	(307.75)	1	CSH
68	EFT12759	06/11/2023	Direct Heating & Cooling	Repairs to air-conditioners at SH13 - 6 Price St (\$1,362.00)	(1,362.00)	1	CSH
69	EFT12760	06/11/2023	Cloud Collections Pty Ltd	Rates debt recovery for the period ending 29/09/2023 (\$691.90)	(691.90)	1	CSH
70	EFT12761	09/11/2023	Nick Stevenson	Final payment for stonemasonry works on Admin Building between 31/10/23 - 03/11/23 (\$8,318.00)	(8,318.00)	1	CSH
71	EFT12762	09/11/2023	Team Global Express Pty Ltd	Freight on 2 x actuated valve assemblies for P39 - Water Tanker and P76 - Kubota Tractor, 1 x brake pad kit for P75 - Fuso cab truck and 400m x Pilatus cloth for air drains at Old Gaol (\$264.51) and freight on fuel pump parts for P12 - Isuzu Truck (\$28.58)	(293.09)	1	CSH
72	EFT12763	09/11/2023	Western Independent Foods	Freight on materials to repair walls at SH13 - 6 Price St and on uniforms for 6 x staff members (\$132.80)	(132.80)	1	CSH
73	EFT12764	09/11/2023	Elite Electrical Contracting	Electrical and air-conditioner fitout at the Bank of WA (\$33,234.07)	(33,234.07)	1	CSH
74	EFT12765	21/11/2023	Bunnings Building Products Pty	4 x toilet door indicator locks for Public Conveniences (\$180.84)	(180.84)	1	CSH
75	EFT12766	21/11/2023	Golden West Lubricants (Total Energies)	416L x 15W40 engine oil for Fuel and Oils (\$1,984.40) and 2 x 20kg Lithplex grease drums, 40 x 450g Lithplex grease tubes and 1 x 20L Chain Bar oil (\$869.97)	(2,854.37)	1	CSH
76	EFT12767	21/11/2023	Shane Baker (Access Electrical Contracting)	Connect air-conditioner and install power point in carport at SH12 - 14 Chesson St (\$517.00)	(517.00)	1	CSH
77	EFT12768	21/11/2023	Truckline - Geraldton	Brake control valves and fittings for P55 - Water Tanker, P26 - Polmac Plant Trailer, P48 - Trailer and P47 - Tipper (\$1,452.86)	(1,452.86)	1	CSH
78	EFT12769	21/11/2023	Western Independent Foods	Freight on 6 x uniforms for staff and 1 x light control box for the Water Playground (\$59.02) and freight on 6 x 4kg bags of chemicals for Water Playground (\$56.09)	(115.11)	1	CSH
79	EFT12770	21/11/2023	Geraldton Burson Automotive Pty Ltd	1 x 146 piece tool kit for Garden Shed (\$1,398.10)	(1,398.10)	1	CSH
80	EFT12771	21/11/2023	Great Northern Rural Services	25 x 25kg lawn seed, 10 x 25kg blood and bone and 3 x 10L soil wetter for Lot 603A - 31A Dowley St, Lot 603B - 31B Dowley St, Lot 602A - 33A Dowley St and Lot 602B - 33B Dowley St (\$1,126.35)	(1,126.35)	1	CSH

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
81	EFT12772	21/11/2023	Midwest Windscreens Pty Ltd	1 x window tinting on P7 - Ford Ranger (\$825.00), 1 x window tinting for P93 - 2023 LSU Isuzu D-Max 4x4 Crew Ute (\$705.00), 1 x window tinting on P80 - 2023 SX Isuzu D-Max 4x4 Crew Cab Ute (\$705.00), 1 x window tinting on P22 - 2023 SX Isuzu D - Max Single Cab 4x4 Ute (\$605.00) and 1 x window tinting on P37 - 2023 LSU Isuzu D - Max Crew Cab 4x4 Ute (\$695.00)	(3,535.00)	1	CSH
82	EFT12773	21/11/2023	WesTrac Pty Ltd	2 x limit switches for P71 - Mini Excavator (\$382.69)	(382.69)	1	CSH
83	EFT12774	21/11/2023	Greenfield Technical Services	Preparation for water and gravel sources in support of licencing requirements 01/09/2023 - 30/09/2023 (\$500.50)	(500.50)	1	CSH
84	EFT12775	21/11/2023	Lacy Bros Pty Ltd	4.5 hours x hire of sandscreen machine for the Aerodrome (\$668.25)	(668.25)	1	CSH
85	EFT12776	21/11/2023	Leisk Hydraulics Pty Ltd	Repairs to leaking water pipe on Austin St and to solenoid at Victoria St Park (\$517.00)	(517.00)	1	CSH
86	EFT12777	21/11/2023	MaxiPARTS Operations Pty Ltd (Truckzone)	1 x clutch cable for P61 - Prime Mover (\$1,051.96)	(1,051.96)	1	CSH
87	EFT12778	21/11/2023	Pool & Spa Mart	Freight on 2 x UV glass sleeves for pump at Water Playground (\$62.29)	(62.29)	1	CSH
88	EFT12779	21/11/2023	WesTrac Pty Ltd	1 x aircon compressor, 1 x Dryer and 2 x V-Belts for P9 - 140H Grader (\$1,949.56)	(1,949.56)	1	CSH
89	EFT12780	21/11/2023	URL Networks Pty Ltd	VIOP charges for October 23 (\$122.00)	(122.00)	1	CSH
90	EFT12781	21/11/2023	Leisk Hydraulics Pty Ltd	Removed broken kitchen mixer tap and replaced with a new mixer tap at the Shire Hall and installed a new copper water line and external water tap at Admin (\$660.00), supply and install 1 x toilet seat to ladies toilet in the Shire Hall (\$368.50), replace broken pipes on the toilet at the Railway Building and remove debris from the water pipes at the Airport Terminal (\$500.50), install dishwasher and washing machine at L602A - 33A Dowley St and L603A - 31A Dowley St (\$374.00) and 3 x water taps plus connection to water mains at Dog Pound (\$682.00)	(2,585.00)	1	CSH
91	EFT12782	21/11/2023	Aerodrome Management Services Pty Ltd	Facilitate full scale emergency exercise at the Aerodrome (\$8,811.00)	(8,811.00)	1	CSH
92	EFT12783	21/11/2023	Civic Legal	Legal services for matter number SF/151518 (\$15,013.11) and legal services related to matter number SF/151509 (\$227.70)	(15,240.81)	1	CSH
93	EFT12784	21/11/2023	Copyright Agency Limited	Annual Copyright Licence for the period from 01/12/23 - 30/11/24 (\$1,361.49)	(1,361.49)	1	CSH
94	EFT12785	21/11/2023	Geraldton Mitchell and Brown	1 x 120L bar fridge for Admin (\$399.00)	(399.00)	1	CSH
95	EFT12786	21/11/2023	Landgate	Mining tenement schedule No. M2023/10 from 07/09/2023 - 03/10/2023 (\$43.50)	(43.50)	1	CSH
96	EFT12787	21/11/2023	BAI Communications Pty Ltd	Power recovery for TV broadcasting for 02/08/2023 - 02/10/2023 (\$236.84)	(236.84)	1	CSH
97	EFT12788	21/11/2023	Canine Control	Murdoch University sterilisation program and microchipping 27/10/2023 (\$2,583.00)	(2,583.00)	1	CSH

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
98	EFT12789	21/11/2023	Dry Kirkness (Audit) Pty Ltd	RTR audit acquittal report year ended 30/06/2023 (\$1,650.00)	(1,650.00)	1	CSH
99	EFT12790	21/11/2023	IT Vision	Implement manual OSR claim add-on in rates module (\$277.20)	(277.20)	1	CSH
100	EFT12791	21/11/2023	Leisk Hydraulics Pty Ltd	Repair two broken water pipes at SH01 - 15 Allen St (\$198.00)	(198.00)	1	CSH
101	EFT12792	21/11/2023	Trepheene Pty Ltd T/A Canine Control	Ranger Services on 26/10/2023 (\$1,698.40)	(1,698.40)	1	CSH
102	EFT12793	21/11/2023	Easifleet Pty Ltd	Easifleet vehicle lease expense for November 2023 (\$1,188.13)	(1,188.13)	1	CSH
103	EFT12794	21/11/2023	Market Creations	Second progress payment for the design and implementation of new Shire website (\$19,519.50)	(19,519.50)	1	CSH
104	EFT12795	21/11/2023	Statewide Bearings	1 x battery for compressor, 2 x rotary drum pumps and 1 x 5 tonne pintle hooks for Sundry Tools and Supplies and 1 x filter for P7 - Ford Ranger (\$860.77)	(860.77)	1	CSH
105	EFT12796	21/11/2023	Cue Roadhouse & General Store	Refreshments for Admin, food for the Youth Program, 20.26L ULP @ 225.9 c/L for P42 - Small Engines, 1 x 500ml tyre weld for P22 - Isuzu Ute and refreshments for bush fire training (\$306.65)	(306.65)	1	CSH
106	EFT12797	22/11/2023	Perth QV1 Worldwide Printing Solutions	30 x weekly fuel usage books for Depot (\$845.00)	(845.00)	1	CSH
107	EFT12798	22/11/2023	WesTrac Pty Ltd	1 x o-ring, 1 x 316-5366 Backer Ring and 1 x filter for P51 - Dozer (\$216.43)	(216.43)	1	CSH
108	EFT12799	22/11/2023	Western Independent Foods	Freight on 6 x flat bars for Old Gaol, 2 x galvanised angles for SH01 - 15 Allen St, 40 x solenoid valves, 1 x poly pipe, 20 x valve boxes and 40 x thread tapes for Parks and Reserves and 4 x gate hinges for Waste Site (\$85.69)	(85.69)	1	CSH
109	EFT12800	22/11/2023	Wheatbelt Services Pty Ltd	2 x road trains entering signs, 2 x left signs, 2 x right signs and 4 x 60kmh signs for Tools and Supplies (\$2,222.00) and 5 x quad stands, 3 x red/black glyphosate signs, 2 x verge mowing in progress signs and 2 x nail gun in use signs for Tools and Supplies (\$572.00)	(2,794.00)	1	CSH
110	EFT12801	22/11/2023	Golden West Lubricants (Total Energies)	4 x 20L engine oil for Depot (\$606.87)	(606.87)	1	CSH
111	EFT12802	22/11/2023	Lacy Bros Pty Ltd	1 x hydraulic hose and 4 x fittings for P46 - Wheel Loader (\$500.94), 5 x hours grid roller hire and mobilisation to Dalgaranga Rd (\$1,072.50) and freight on P84 - JCB Tool Carrier to Geraldton for repairs (\$3,850.00)	(5,423.44)	1	CSH
112	EFT12803	22/11/2023	NAPA Auto Parts	2 x twin core batteries for Tools and Supplies (\$1,093.40)	(1,093.40)	1	CSH
113	EFT12804	22/11/2023	Challenge Chemicals Australia	3 x 5L carpet cleaner, 1 x 15L laundry liquid, 6 x spray bottles and 30 x assorted chemical labels for Tourist Park (\$209.57)	(209.57)	1	CSH
114	EFT12805	22/11/2023	Winc Australia Pty Ltd	4 x toilet roll dispensers for Public Conveniences (\$574.86) and 6 x jumbo toilet rolls for Public Conveniences (\$67.68)	(642.54)	1	CSH
115	EFT12806	22/11/2023	XL2	2 x 8 port switches, 4 x TP-Link 8 port desktop switches, 5 x Ubiquiti access points, 5 x PoE injectors and 30 x CAT6 cables for Admin (\$2,442.00) and OnboardHQ monthly Microsoft 365 and power platform billing for November 23 (\$66.98)	(2,508.98)	1	CSH

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
116	EFT12807	22/11/2023	Desert to Coast Training and Assessing	1 x MC drivers licence training and assessment on 07/11/23 - 08/11/23 for Depot Staff (\$3,150.00) and 1 x HC drivers licence training and assessment on 07/11/23 for Depot Staff (\$2,550.00)	(5,700.00)	1	CSH
117	EFT12808	22/11/2023	Midwest Auto Group	Supply and install long range fuel tank on P7 - XLT Ford Ranger (\$2,214.41)	(2,214.41)	1	CSH
118	EFT12809	22/11/2023	Midwest Signs	1 x shop front refurbishment on Austin St including accommodation and travel (\$4,950.00)	(4,950.00)	1	CSH
119	EFT12810	22/11/2023	Truckline - Geraldton	2 x rear leaf springs and 4 x U bolts for P55 - Water Tanker (\$592.50)	(592.50)	1	CSH
120	EFT12811	24/11/2023	Nick Stevenson	Progress payment on stonemasonry works at Admin Building between 21/11/23 - 24/11/23 (\$2,000.00)	(2,000.00)	1	CSH
121	EFT12812	24/11/2023	Shane Baker (Access Electrical Contracting)	Replaced freestanding electric oven at SH07 - 47 Dowley St and installation of the oven in the Shire Hall (\$346.50), install timer and change LED globes on lights at the Old Gaol (\$192.61), 2 x 20A power points and RCDs for the dryers at the Tourist Park (\$1,941.50) and replaced various electrical accessories at SH13 - 6 Price St (\$1,377.20)	(3,857.81)	1	CSH
122	EFT12813	24/11/2023	Cue Roadhouse & General Store	Refreshments and 1 x Christmas voucher for Admin, food for the youth program, refreshments for council, refreshments for the vet program and 2 x 1L methylated spirits for the Depot (\$504.17)	(504.17)	1	CSH
123	EFT12814	24/11/2023	Boya Equipment Pty Ltd	3 x cutter blades and 2 x catcher bags for P88 - Ride on Mower (\$546.72)	(546.72)	1	CSH
124	EFT12815	24/11/2023	Bridgestone Tyre Centre Geraldton	4 x Tyres 245 / 70R16 for P22 - 2023 SX Isuzu D - Max (\$1,196.00)	(1,196.00)	1	CSH
125	EFT12816	24/11/2023	Bunnings Building Products Pty	1 x outdoor blind for Tourist Park, 1 x outdoor blind for SH12 - 14 Chesson St, 2 x door locks for SH13 - 6 Price St and router bits for Tools and Supplies (\$996.87) and 4 x panel joiners and 2 x wall panels for Railway Building and 1 x wall panel for Tourist Park (\$648.29)	(1,645.16)	1	CSH
126	EFT12817	24/11/2023	Geraldton Burson Automotive Pty Ltd	1 x 146 piece tool kit for Mechanics Workshop (\$1,531.20) less credit note on #136073156 (-\$646.25)	(884.95)	1	CSH
127	EFT12818	24/11/2023	Great Northern Rural Services	2 x irrigation controller boxes for Parks and Reserves (\$640.40)	(640.40)	1	CSH
128	EFT12819	24/11/2023	Leisk Hydraulics Pty Ltd	Repairs to water leaks at Tourist Park (\$253.00)	(253.00)	1	CSH
129	EFT12820	24/11/2023	Midwest Lock & Safe	2 x restricted keys, 6 x pad locks and shackles for the Railway Building and 2 x padlocks for Depot (\$1,280.01)	(1,280.01)	1	CSH
130	EFT12821	24/11/2023	Team Global Express Pty Ltd	Freight on 2 x 208L drums of engine oil for Depot, 1 x aircon compressor, 1 x dryer and 2 x belts for P9 - Grader and 1 x hub and 1 x coupling for P83 - Roller (\$303.61)	(303.61)	1	CSH
131	EFT12822	27/11/2023	Elizabeth Houghton	Elected Members claim for November 23 (\$901.00)	(901.00)	1	CSH
132	EFT12823	27/11/2023	Ian Dennis	Elected Members claim for November 23 (\$665.00)	(665.00)	1	CSH
133	EFT12824	27/11/2023	Julie Ann Humphreys	Elected Members claim for November 23 (\$665.00)	(665.00)	1	CSH

**List of Accounts Paid as of November 2023**

#	Type	Date	Name	Description	Amount	Bank	Type
134	EFT12825	27/11/2023	Leonie Fitzpatrick	Elected Members claim for November 23 (\$665.00)	(665.00)	1	CSH
135	EFT12826	27/11/2023	Leslie Matthew Price	Elected Members claim for November 23 (\$1,870.74)	(1,870.74)	1	CSH
136	EFT12827	27/11/2023	Neil Andrew Gray Montgomery	Elected Members claim for November 23 (\$540.00)	(540.00)	1	CSH
137	EFT12828	27/11/2023	Ronald Paul Clive Hogben	Elected Members claim for November 23 (\$540.00)	(540.00)	1	CSH
138	EFT12829	30/11/2023	Bell & Co	Food for the Mexican Day event on 24/10/2023 (\$83.00)	(83.00)	1	CSH
139	EFT12830	30/11/2023	Central West Pump Service	1 x Grundfos CMG10-3 240V pressure pump and 1 x pressure kit for water tank at Oval (\$3,654.00)	(3,654.00)	1	CSH
140	EFT12831	30/11/2023	Grants Empire	First payment to develop and obtain support letters for the Growing Regions Program grant (\$330.00) and final payment to develop and obtain support letters for the Growing Regions Program grant (\$330.00)	(660.00)	1	CSH
141	EFT12832	30/11/2023	Jodi Reilly	Project management of LG Pro HR event in Geraldton on 17/08/23 (\$398.40)	(398.40)	1	CSH
142	EFT12833	30/11/2023	Norbert Marwick	Travel reimbursement from York to Cue for Contractor (\$589.11)	(589.11)	1	CSH
143	EFT12834	30/11/2023	Pest-A-Kill WA	Pest control management on all Shire assets (\$4,354.50)	(4,354.50)	1	CSH
			<b>Total EFT's</b>		<b>(449,546.00)</b>		



## 10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Glenn Boyes - Deputy Chief Executive Officer
DATE:	28 November 2023

### ***Matters for Consideration:***

The attached monthly Financial Report is for the period ending November 2023 and includes the following statements and notes:

- Statement of Financial Activity
- Major Variances
- Net Current Funding Position
- Statement of Financial Position
- Cash and Investments
- Trust Fund
- Cash Backed Reserve
- Receivables
- Capital Disposals
- Borrowings
- Capital Acquisitions
- Rate Revenue
- Grants and Contributions

### ***Background:***

Under the *Local Government (Financial Management) Regulations 1996*, a monthly Financial Report must be submitted to an Ordinary Council meeting within two months after the end of the month to which the statement relates. The monthly Financial Report presents an overview of the financial position of the local government at the end of each month. The monthly Financial Report must be adopted by Council and form part of the minutes.

### ***Comments:***

The monthly Financial Report is for the month of November 2023.

### ***Statutory Environment:***

*Local Government (Financial Management Regulations) 1996 – Clause 14.*

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**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Nil

**Consultation:**

Richard Towell – Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council receive the attached monthly Financial Report, prepared in accordance with the *Local Government (Financial Management) Regulations 1996*, for the period ending November 2023.

<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	





**Shire of Cue**

73 Austin Street Cue WA 6640

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(08) 9963 8600

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# SHIRE OF CUE

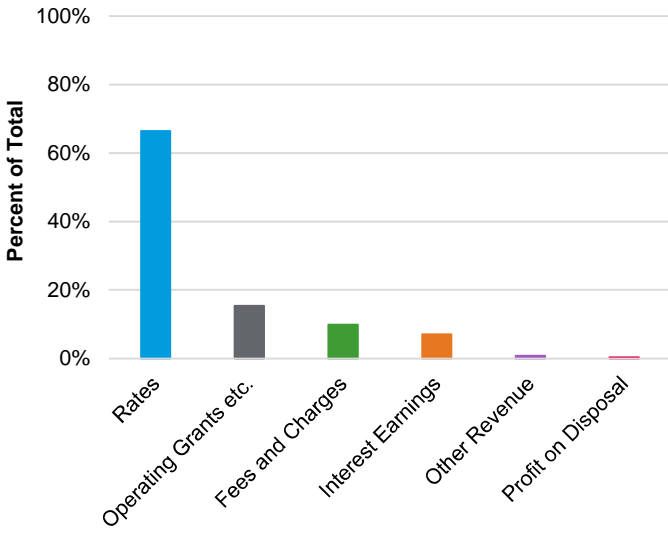
## MONTHLY FINANCIAL REPORT

**For the Period Ending 30 November 2023**

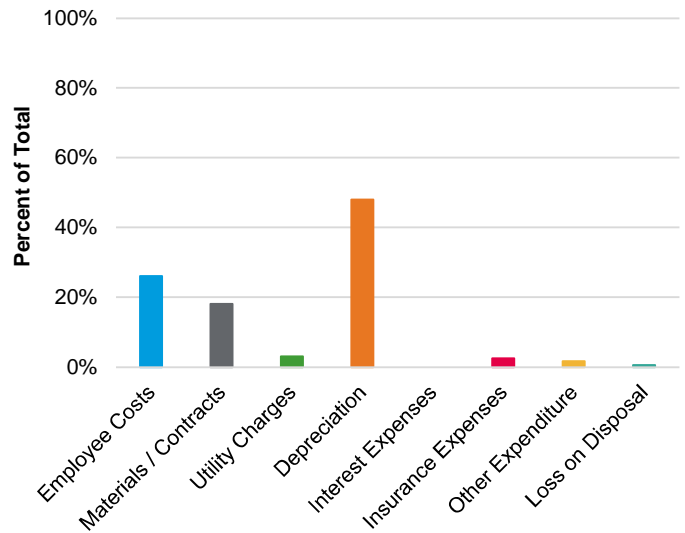
*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 November 2023**  
**SUMMARY GRAPHS - OPERATING**

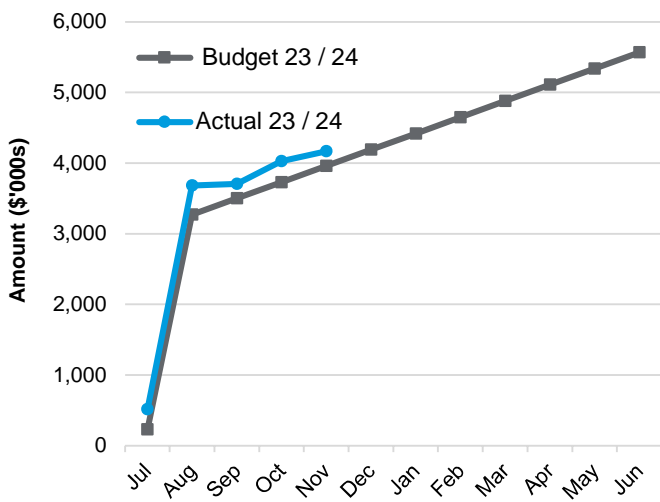
**Operating Revenue**



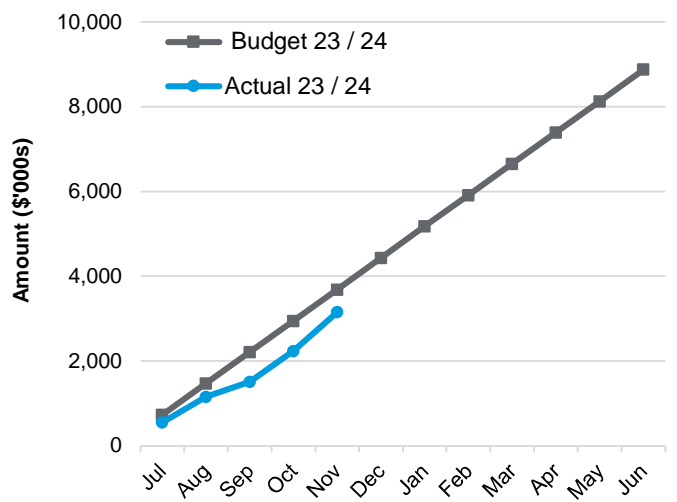
**Operating Expenditure**



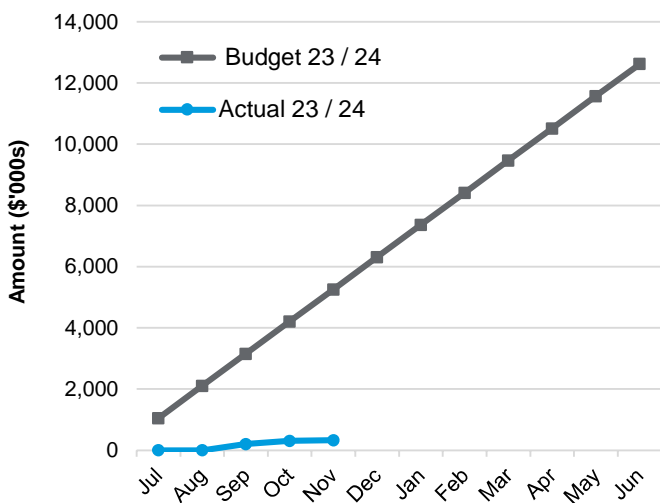
**Operating Revenue**



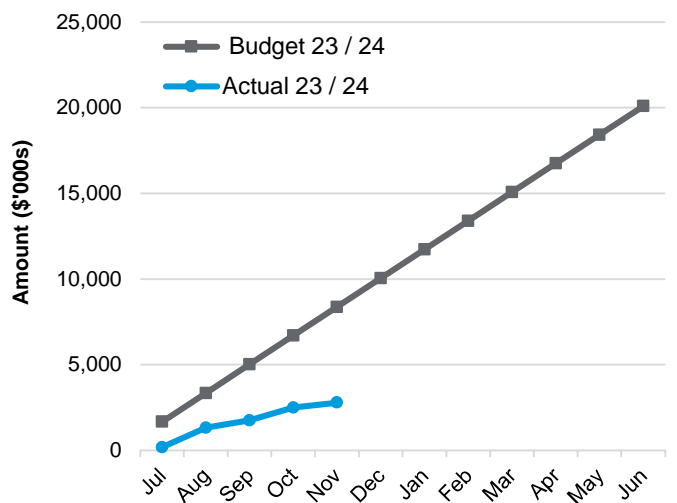
**Operating Expenses**



**Capital Revenue (inc. Flood Damage)**

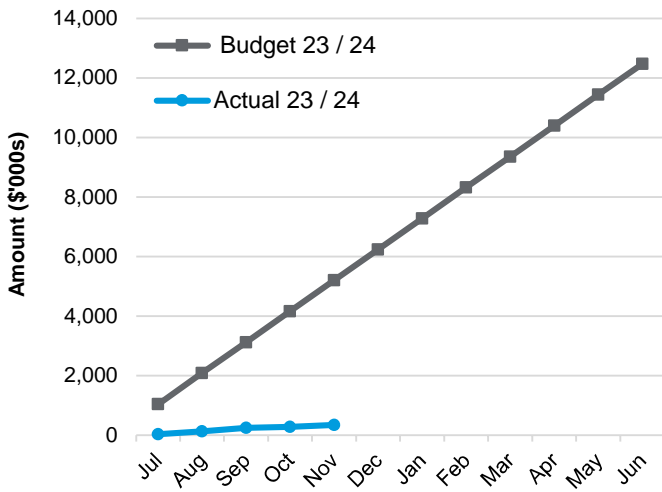


**Capital Expenses (inc. Flood Damage)**

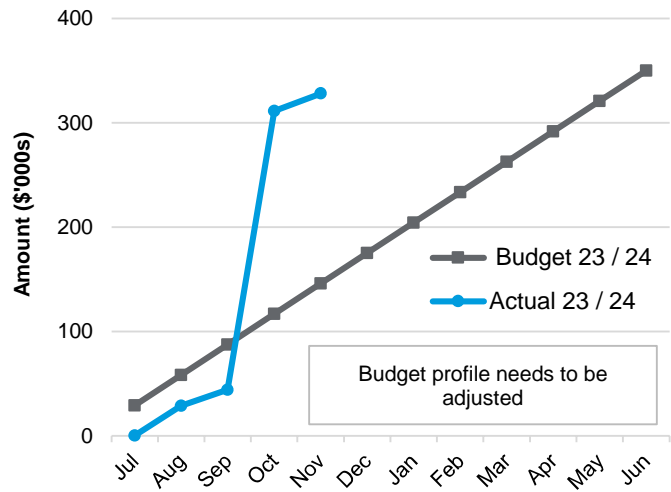


**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 November 2023**  
**SUMMARY GRAPHS - CAPITAL**

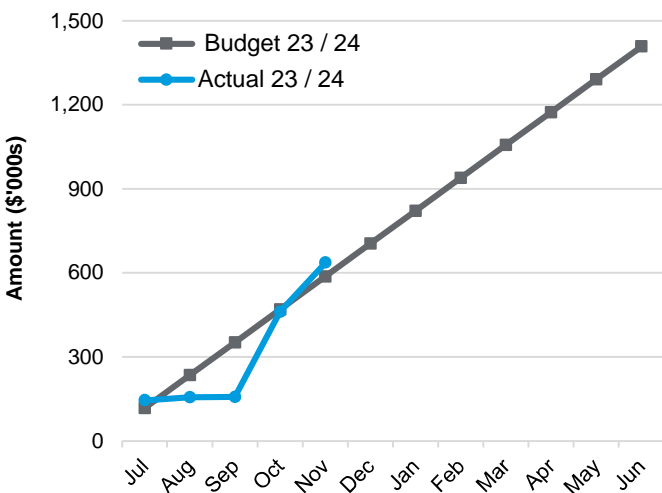
**Land and Buildings (exc. Staff Housing)**



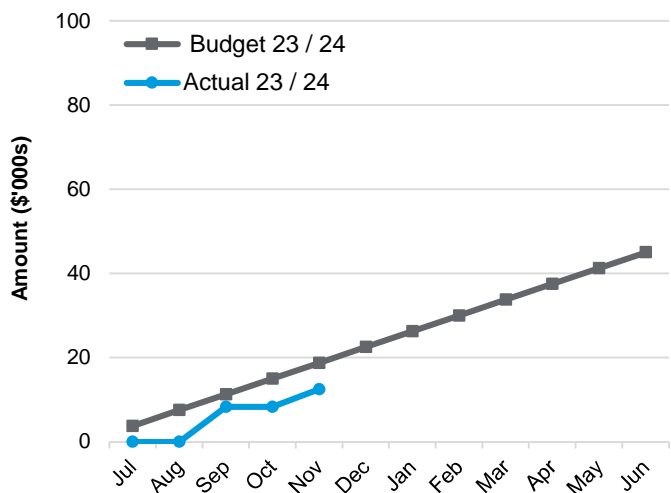
**Staff Housing**



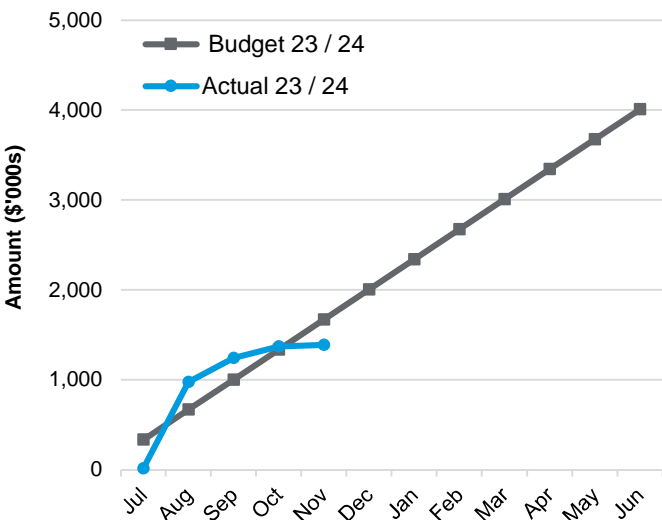
**Plant and Equipment**



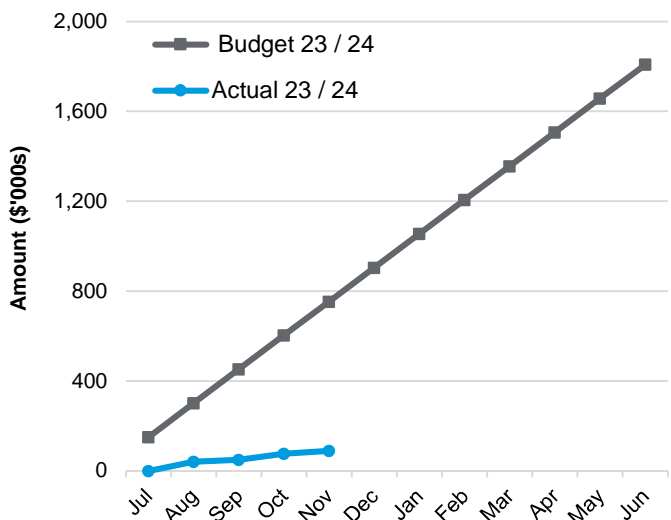
**Furniture and Equipment**



**Roads**



**Other Infrastructure**



**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	2(a)	7,180,910	7,180,910	7,147,351		
<b>Revenue from Operating Activities</b>						
Rates	9	2,747,540	2,744,620	2,768,852	24,232	1%
Grants, Subsidies and Contributions	10(a)	1,309,800	545,730	640,744	95,014	17%
Fees and Charges		900,300	413,025	411,009	(2,016)	(0%)
Interest Earnings		376,000	156,665	296,428	139,763	89%
Other Revenue		172,000	34,145	34,258	113	0%
Profit on Disposal of Assets	6	62,000	25,835	15,536	(10,299)	(40%)
		<b>5,567,640</b>	<b>3,920,020</b>	<b>4,166,827</b>		
<b>Expenditure from Operating Activities</b>						
Employee Costs		(2,550,400)	(1,061,470)	(823,268)	238,202	22%
Materials and Contracts		(2,214,400)	(919,090)	(570,672)	348,418	38%
Utility Charges		(422,400)	(175,925)	(95,757)	80,168	46%
Depreciation on Non-current Assets		(3,108,600)	(1,295,200)	(1,517,009)	(221,809)	(17%)
Interest Expenses	7	(17,000)	-	-	-	
Insurance Expenses		(278,500)	(115,985)	(79,322)	36,663	32%
Other Expenditure		(263,700)	(109,835)	(52,256)	57,579	52%
Loss on Disposal of Assets	6	(24,000)	(10,000)	(17,996)	(7,996)	(80%)
		<b>(8,879,000)</b>	<b>(3,687,505)</b>	<b>(3,156,280)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		3,108,600	1,295,200	1,517,009		
(Profit) / Loss on Asset Disposal		(38,000)	(15,835)	2,460		
<b>Net Amount from Operating Activities</b>		<b>(240,760)</b>	<b>1,511,880</b>	<b>2,530,017</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	10(b)	12,625,200	5,260,480	200,000	(5,060,480)	(96%)
Proceeds from Disposal of Assets		303,000	126,250	132,727	6,477	5%
Land and Buildings	8(a)	(12,824,200)	(5,343,305)	(669,864)	4,673,441	87%
Plant and Equipment	8(b)	(1,408,000)	(586,665)	(636,689)	(50,024)	(9%)
Furniture and Equipment	8(c)	(45,000)	(18,745)	(12,484)	6,261	33%
Infrastructure Assets - Roads	8(d)	(4,010,000)	(1,670,810)	(1,388,880)	281,930	17%
Infrastructure Assets - Other	8(e)	(1,808,000)	(753,220)	(89,514)	663,706	88%
<b>Net Amount from Investing Activities</b>		<b>(7,167,000)</b>	<b>(2,986,015)</b>	<b>(2,464,704)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	4	938,000	-	-	-	
Repayment of Debentures	7	(96,150)	(47,864)	(47,864)	-	0%
Transfer to Reserves	4	(615,000)	(75,000)	(236,434)	(161,434)	(215%)
<b>Net Amount from Financing Activities</b>		<b>226,850</b>	<b>(122,864)</b>	<b>(284,298)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	2(a)	-	<b>5,583,911</b>	<b>6,928,366</b>		

\* - Note 1 provides an explanation for the relevant variances shown above.

**SHIRE OF CUE**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 November 2023**

**1. EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023/24 year is \$25,000 or 10% whichever is the greater.

<b>Reporting Program</b>	<b>Var</b>	<b>Var</b>	<b>Var</b>	<b>Timing / Permanent</b>	<b>Explanation of Variance</b>
	<b>\$</b>	<b>%</b>			
<b>Operating Revenues</b>					
Grants, Subsidies and Contributions	95,014	17%	▲	Timing	Timing of grants, Federal Grants, budget profile of road user agreement revenue
Interest Earnings	139,763	89%	▲	Timing	Timing of term deposit maturities and interest rates
<b>Operating Expense</b>					
Employee Costs	238,202	22%	▲	Timing	Vacancies and staffing levels
Materials and Contracts	348,418	38%	▲	Timing	Expenditure less than budgeted
Utility Charges	80,168	46%	▲	Timing	Expenditure less than budgeted
Depreciation on Non-current Assets	(221,809)	(17%)	▼	Permanent	Revaluated assets increased depreciation
Insurance Expenses	36,663	32%	▲	Timing	Insurance still to be allocated
Other Expenditure	57,579	52%	▲	Timing	Expenditure less than budgeted
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(5,060,480)	(96%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
<b>Capital Expenses</b>					
Land and Buildings	4,673,441	87%	▲	Timing	See Note 8 (Timing of projects)
Plant and Equipment	(50,024)	(9%)	▼	Timing	See Note 8 (Timing of purchases)
Infrastructure - Roads	281,930	17%	▲	Timing	See Note 8 (Timing of roads projects and flood damage works)
Infrastructure - Other	663,706	88%	▲	Timing	See Note 8 (Timing of projects)
<b>Financing</b>					
Transfer to Reserves	(161,434)	(215%)	▼	Timing	Timing of term deposit maturities and interest rates

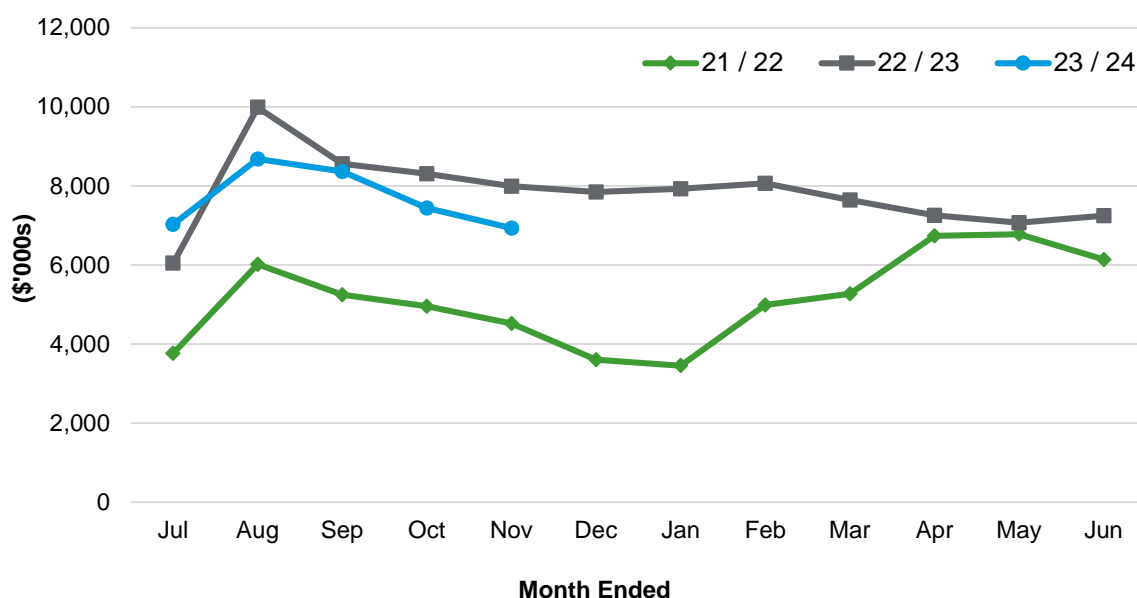
**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**2. FINANCIAL POSITION**

**(a) Net Current Funding Position**

	<b>30 Nov 23</b>	<b>30 Jun 23</b>
<b>Current Assets</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents- Unrestricted	5,929,124	8,054,297
Cash and Cash Equivalents - Restricted		
Cash Backed Reserves	7,632,829	7,396,396
Deposits and Bonds	10,763	40,010
Unspent Grants, Subsidies and Contributions	1,064,419	323,295
Receivables	1,168,079	915,016
Inventories	75,538	62,342
<b>Total Current Assets</b>	<b>15,880,753</b>	<b>16,791,355</b>
<b>Current Liabilities</b>		
Trade and Other Payables	(52,592)	(1,721,768)
Income Received in Advance	(34,615)	(25,084)
Contract Obligations	(1,029,804)	(298,211)
Loan Liability	(48,290)	(96,154)
Provisions	(202,546)	(202,546)
<b>Total Current Liabilities</b>	<b>(1,367,847)</b>	<b>(2,343,763)</b>
Less: Cash Reserves	(7,632,829)	(7,396,396)
Less: Loan Liability	48,290	96,154
<b>Net Funding Position</b>	<b>6,928,366</b>	<b>7,147,351</b>

**Net Funding Position**



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**2. FINANCIAL POSITION (Continued)**

**(b) Statement of Financial Position**

	<b>30 Nov 23</b>	<b>30 Jun 23</b>
<b>Current Assets</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	2,491,614	4,044,031
Receivables and Other Assets	1,168,079	963,248
Inventories	75,538	62,342
Financial Assets	12,145,522	11,769,966
<b>Total Current Assets</b>	<b>15,880,753</b>	<b>16,839,587</b>
<b>Non-Current Assets</b>		
Receivables and Other Assets	8,279	8,279
Financial Assets	20,372	20,372
Property, Plant and Equipment	21,738,698	21,008,391
Infrastructure	53,694,606	53,270,599
<b>Total Non-Current Assets</b>	<b>75,461,955</b>	<b>74,307,640</b>
<b>Total Assets</b>	<b>91,342,707</b>	<b>91,147,227</b>
<b>Current Liabilities</b>		
Other Liabilities	(1,021,788)	(290,195)
Trade and Other Payables	(95,223)	(1,803,099)
Borrowings	(48,290)	(96,154)
Employee Related Provisions	(202,546)	(202,546)
<b>Total Current Liabilities</b>	<b>(1,367,847)</b>	<b>(2,391,995)</b>
<b>Non-Current Liabilities</b>		
Borrowings	(560,414)	(560,414)
Employee Related Provisions	(44,167)	(44,167)
<b>Total Non-Current Liabilities</b>	<b>(604,581)</b>	<b>(604,581)</b>
<b>Total Liabilities</b>	<b>(1,972,429)</b>	<b>(2,996,576)</b>
<b>Net Assets</b>	<b>89,370,279</b>	<b>88,150,652</b>
<b>Equity</b>		
Retained Surplus	(27,042,637)	(26,059,444)
Reserves - Cash Backed	(7,632,829)	(7,396,396)
Revaluation Surplus	(54,694,812)	(54,694,812)
<b>Total Equity</b>	<b>(89,370,279)</b>	<b>(88,150,652)</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**3. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Total	Interest	Maturity
	\$	\$	Amount	Rate	Date
(a) Cash and Cash Equivalents	\$	\$	\$	%	
Cash On Hand	970	-	970	0.00	N/A
Cheque Account	522,657	-	522,657	2.50	N/A
Online Saver Account	1,967,987	-	1,967,987	4.10	N/A
Cash Deposit	75,365	1,075,182	1,150,546	5.11	17 Jan 24
Cash Deposit	2,093,000	-	2,093,000	5.00	22 Mar 24
Cash Deposit	1,269,146	-	1,269,146	4.74	21 May 24
Reserves Deposit (CBA)	-	1,586,798	1,586,798	5.39	04 Jul 24
Reserves Deposit (CBA)	-	2,638,650	2,638,650	5.10	27 Mar 24
Reserves Deposit (CBA)	-	937,736	937,736	5.11	17 Jan 24
Reserves Deposit (NAB)	-	1,202,547	1,202,547	5.55	03 Jul 24
Reserves Deposit (NAB)	-	1,267,099	1,267,099	5.35	18 Dec 23
<b>Total Cash / Financial Assets</b>	<b>5,929,124</b>	<b>8,708,011</b>	<b>14,637,135</b>		

**(b) Trust Fund**

Description	Opening Balance 01 Jul 23 \$	Amount Received \$	Transferred To Muni \$	Amount Paid \$	Closing Balance 30 Nov 23 \$
Cue LCDC	2,082	-	-	-	2,082
<b>Total Funds in Trust</b>	<b>2,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,082</b>

The Trust account is a no fee no interest account.

**4. CASH BACKED RESERVES**

**YTD Actual**

Reserve Name	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Nov 23 \$
Long Service Leave	64,483	-	2,061	-	66,544
Building Maintenance	608,484	-	19,451	-	627,935
Plant Replacement	526,662	-	16,836	-	543,498
Streetscape	325,072	-	10,391	-	335,463
Sports Facilities	125,164	-	4,001	-	129,165
Tourist Park Development	258,531	-	8,265	-	266,796
Water Playground	62,183	-	1,988	-	64,171
Beringarra Road	2,421,807	-	77,416	-	2,499,222
Tourism	126,272	-	4,036	-	130,308
Housing / Land Development	221,945	-	7,094	-	229,039
Heritage	642,142	-	20,526	-	662,668
Road Maintenance	1,779,914	-	56,897	-	1,836,811
Infrastructure	233,737	-	7,472	-	241,209
<b>Total Cash Backed Reserves</b>	<b>7,396,396</b>	<b>-</b>	<b>236,434</b>	<b>-</b>	<b>7,632,829</b>



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**5. RECEIVABLES**

**(a) Rates Receivable**

	<b>30 Nov 23</b>
	<b>\$</b>
Current	333,447
Previous Year	83,188
Second Previous Year	36,234
Third Previous Year or Greater	105,920
<b>Total Rates Receivable Outstanding</b>	<b>558,788</b>

**(b) General Receivables**

	<b>30 Nov 23</b>
	<b>\$</b>
Current	48,020
30 Days	-
60 Days	-
90+ Days	148,892
<b>Total General Receivables Outstanding</b>	<b>196,912</b>

**6. DISPOSAL OF ASSETS**

	<b>Annual Budget Profit / (Loss)</b>	<b>YTD Proceeds on Disposal</b>	<b>YTD Actual Profit / (Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>			
Caterpillar Skid Steer Loader	14,000	-	-
Mack Trident Prime Mover	4,000	-	-
Iveco Prime Mover	-	-	-
CAT 301.7D Mini Excavator	15,000	-	-
Toyota Coaster Bus	(23,000)	30,000	(17,996)
Works Manager Ute	(1,000)	-	-
Roads Crew Supervisor Ute	3,000	25,455	2,085
VW Amarok Double Cab	5,000	31,818	1,146
Town Crew Ute	14,000	21,818	8,846
Town Crew Supervisor Ute	7,000	23,636	3,458
<b>Total Profit or (Loss)</b>	<b>38,000</b>	<b>132,727</b>	<b>(2,460)</b>

SHIRE OF CUE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 November 2023

7. INFORMATION ON BORROWINGS

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
<b>GROH Housing</b>			
Principal Repayments	96,150	47,864	47,864
Interest and Fees	17,000	-	-
<b>Total Repayments</b>	<b>113,150</b>	<b>47,864</b>	<b>47,864</b>
<b>Principal Outstanding</b>			
Principal Outstanding 01 Jul	656,568	656,568	656,568
Principal Repayments	(96,150)	(47,864)	(47,864)
<b>Principal Outstanding Current Month</b>	<b>560,418</b>	<b>608,704</b>	<b>608,704</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2023

## 8. CAPITAL ACQUISITIONS

## (a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Staff Unit Housing Development	350,000	145,830	328,058	(182,228)
Pensioner Housing Development	3,889,200	1,620,490	-	1,620,490
Staff Housing	600,000	249,990	158,363	91,627
GROH Housing	10,000	4,165	-	4,165
Recreation Centre	3,200,000	1,333,330	-	1,333,330
Great Fingal Mine Office	2,000,000	833,330	-	833,330
Railway Building and Youth Centre	40,000	16,665	46	16,619
Town Hall Upgrades	50,000	20,820	-	20,820
Heritage Building Renovations	350,000	145,830	99,863	45,967
Masonic Lodge	760,000	316,660	9,049	307,611
Heritage Interpretive Centre	40,000	16,665	-	16,665
Rifle Range Ablutions	25,000	10,415	-	10,415
Bowling Green and Outdoor Area Upgrades	10,000	4,165	-	4,165
Works Depot Improvements	300,000	124,995	-	124,995
Airport Terminal	400,000	166,665	-	166,665
Tourist Park House and Office	70,000	29,160	-	29,160
Old Gaol Restoration	130,000	54,165	24,866	29,299
Tourist Park Buildings	200,000	83,325	-	83,325
Heydon Place Industrial Development	120,000	49,995	-	49,995
Old Municipal Building Improvements	80,000	33,325	-	33,325
Old Hospital and Incinerator	150,000	62,500	-	62,500
Administration Building Improvements	50,000	20,820	49,620	(28,800)
<b>Total Land and Buildings</b>	<b>12,824,200</b>	<b>5,343,305</b>	<b>669,864</b>	<b>4,673,441</b>

## (b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Prime Mover	370,000	154,166	-	154,166
Community Bus	200,000	83,333	169,859	(86,526)
Skid Steer Loader	85,000	35,417	76,336	(40,920)
4 x 4 Dual Cab 4.5 Tonne Truck	120,000	50,000	-	50,000
2 x 4 Single Cab 4.5 Tonne Truck	120,000	50,000	-	50,000
Mini Excavator	80,000	33,333	81,899	(48,565)
Road Maintenance Equipment	20,000	8,333	-	8,333
Works Manager Ute	75,000	31,250	63,223	(31,973)
Roads Crew Supervisor Ute	68,000	28,333	60,393	(32,060)
Aerodrome Vehicle	65,000	27,083	59,994	(32,910)
Town Crew Ute	60,000	25,000	47,775	(22,775)
Town Crew Supervisor Ute	55,000	22,917	52,884	(29,967)
Town Maintenance Equipment	25,000	10,417	-	10,417
Workshop Equipment	40,000	16,667	-	16,667
Plant trailer	25,000	10,417	24,326	(13,909)
<b>Total Plant and Equipment</b>	<b>1,408,000</b>	<b>586,665</b>	<b>636,689</b>	<b>(50,024)</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**8. CAPITAL ACQUISITIONS (Continued)**

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Council	10,000	4,165	-	4,165
Staff Housing	15,000	6,250	-	6,250
Tourist Park	10,000	4,165	-	4,165
Administration	10,000	4,165	12,484	(8,319)
<b>Total Furniture and Equipment</b>	<b>45,000</b>	<b>18,745</b>	<b>12,484</b>	<b>6,261</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2023

## 8. CAPITAL ACQUISITIONS (Continued)

## (d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Flood Damage Reimbursement	2,000,000	833,330	4,641	828,689
Roads to Recovery	850,000	354,165	890,488	(536,323)
Construction - Muni Funds Roads	200,000	83,325	31,140	52,185
Regional Roads Group	450,000	187,500	462,611	(275,111)
Cue-Beringarra Road	150,000	62,500	-	62,500
Grid Widening Program	80,000	33,325	-	33,325
Town Footpaths	280,000	116,665	-	116,665
<b>Total Infrastructure - Roads</b>	<b>4,010,000</b>	<b>1,670,810</b>	<b>1,388,880</b>	<b>281,930</b>

## (e) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Waste Site - Fencing and Improvements	150,000	62,485	115	62,370
Deep Sewerage	240,000	100,000	-	100,000
Cemetery Niche Wall	35,000	14,575	-	14,575
Playground Equipment and Other Infrastructure	300,000	124,995	-	124,995
Sporting Facilities	20,000	8,320	-	8,320
Oval Infrastructure	50,000	20,830	-	20,830
Walk and Cycle Trails	15,000	6,240	-	6,240
Airport Runway Resealing	250,000	104,155	45,909	58,246
Road Train Assembly Area	50,000	20,830	11,879	8,951
Tourism and Area Promotion	145,000	60,410	9,086	51,324
Streetscape and Community Projects	150,000	62,490	-	62,490
Tourist Park Improvements	150,000	62,495	13,181	49,314
Golf Course and Other Infrastructure	25,000	10,415	-	10,415
CCTV and Communications	75,000	31,250	-	31,250
RV Site	30,000	12,490	-	12,490
Oasis Visitor Parking Project	23,000	9,580	-	9,580
Standpipe Automation	30,000	12,500	2,912	9,588
Community Gym	50,000	20,830	6,432	14,398
Aerodrome Infrastructure	20,000	8,330	-	8,330
<b>Total Infrastructure - Other</b>	<b>1,808,000</b>	<b>753,220</b>	<b>89,514</b>	<b>663,706</b>

## Total Capital Expenditure

<b>20,095,200</b>	<b>8,372,745</b>	<b>2,797,431</b>	<b>5,575,314</b>
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**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 November 2023**

**9. RATING INFORMATION**

	<b>Rateable Value</b>	<b>Rate in</b>	<b>Number of Properties</b>	<b>Annual Budget Revenue</b>	<b>YTD Actual Revenue</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>\$</b>
<b>General Rates</b>					
GRV Residential	561,986	0.106180	85	59,672	58,976
GRV Commercial	487,440	0.106180	7	51,756	51,756
GRV Vacant Land	-	0.106180	0	-	-
GRV M & T Workforce	598,432	0.159271	5	95,313	95,313
UV Mining	9,377,015	0.258201	379	2,421,155	2,421,155
UV Pastoral	550,580	0.083122	13	45,765	45,765
<b>Total General Rates</b>				<b>2,673,661</b>	<b>2,672,965</b>
<b>Minimum Rates</b>					
GRV Residential	148,085	491.00	52	25,532	25,532
GRV Commercial	-	491.00	0	-	-
GRV Vacant Land	5,250	491.00	36	17,676	17,676
GRV M & T Workforce	-	491.00	0	-	-
UV Mining	147,093	491.00	151	74,141	74,141
UV Pastoral	16,852	491.00	5	2,455	2,455
<b>Total Minimum Rates</b>				<b>119,804</b>	<b>119,804</b>
<b>Total General and Minimum Rates</b>				<b>2,793,465</b>	<b>2,792,769</b>
<b>Other Rate Revenue</b>					
Rates Written-off				(43,570)	(350)
Discounts / Concessions				(6,355)	(289)
Incentive Prize				(1,000)	-
Interim and Back Rates				5,000	(23,278)
<b>Total Funds Raised from Rates</b>				<b>2,747,540</b>	<b>2,768,852</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2023

## 10. GRANTS, SUBSIDIES AND CONTRIBUTIONS

## (a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Commission Grants	WA Government	-	-	39,732
Roads Commission Grants	WA Government	-	-	15,000
ESL Grant	FESA	7,500	3,125	4,347
Youth Program Grant		1,000	415	1,000
Donations Received		800	330	-
Australia Day Grant		20,000	8,330	9,000
MRWA RRG Direct Grant	MRWA	150,000	62,500	151,755
Road User Agreements		1,100,000	458,330	404,211
Road Maintenance		5,500	2,290	-
Diesel Fuel Rebate		20,000	8,330	15,699
Sundry Income Admin		5,000	2,080	-
<b>Total Grants, Subsidies and Contributions</b>		<b>1,309,800</b>	<b>545,730</b>	<b>640,744</b>

## (b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Local Roads / Community Infrastructure	Federal	536,590	223,575	-
Pensioner Housing Development	WA Government	3,889,200	1,620,500	-
Deep Sewerage	Royalties for Regions	240,000	100,000	-
Great Fingall Mine Development	WA Government	1,500,000	625,000	-
Great Fingall Mine Development	Contribution	250,000	104,165	-
Recreation Centre		2,550,000	1,062,500	-
Bank of WA	RED	80,000	33,330	-
Playground	WA Government	110,000	45,830	-
Flood Damage Reimbursement	DFES	1,846,000	769,165	-
Town Footpaths		140,000	58,330	-
Airport Grants and Contributions	Contribution	600,000	250,000	200,000
Roads to Recovery	Federal	583,410	243,085	-
RRG - RRG Road Project Grant	RRG	300,000	125,000	-
<b>Total Grants, Subsidies and Contributions</b>		<b>12,625,200</b>	<b>5,260,480</b>	<b>200,000</b>

### 10.3 2022 - 2023 ANNUAL REPORT

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes - Deputy Chief Executive Officer  
DATE: 14 December 2023

#### ***Matters for Consideration:***

Accepting of the 2022 - 2023 Annual Report including the audited financial statements as presented and setting the date for the general electors meeting.

#### ***Background:***

Council has an obligation under the *Local Government Act 1995* to prepare an Annual Report and to present the report to the community. It is a requirement under the Act that Council accept the Annual Report by 31 December of the year following the report or within two months of the Auditors Report becoming available. It must also hold a general electors' meeting within fifty six (56) days of accepting the Annual Report.

#### ***Comments:***

The 2022 - 2023 Annual Report includes:

- ull; Shire President's Report
- ull; Chief Executive Officer's Report
- ull; Audited Financial Statements
- ull; Auditor's Report

The report outlines the activities undertaken during 2022 - 2023 together with the financial position of the Shire of Cue as at 30 June 2023.

The proposed Annual Electors Meeting date will be Monday 12 February 2024.

#### ***Statutory Environment:***

*Local Government Act 1995*

*Subdivision 4 – Electors' meetings*

*5.26. Term used: electors*

*In this Subdivision —*



*“electors” includes ratepayers.*

**5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

**5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice,**of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

**5.30. Who presides at electors’ meetings**

- (1) *The mayor or president is to preside at electors’ meetings.*
- (2) *If the circumstances mentioned in section 5.34(a) or (b) apply the deputy mayor or deputy president may preside at an electors’ meeting in accordance with that section.*
- (3) *If the circumstances mentioned in section 5.34(a) or (b) apply and —*
  - (a) *the office of deputy mayor or deputy president is vacant; or*
  - (b) *the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,**then the electors present are to choose one of the councillors present to preside at the meeting but if there is no councillor present, able and willing to preside, then the electors present are to choose one of themselves to preside.*

**5.31. Procedure for electors’ meetings**

*The procedure to be followed at, and in respect of, electors’ meetings and the methods of voting at electors’ meetings are to be in accordance with regulations.*

5.32. *Minutes of electors' meetings*

*The CEO is to —*

- (a) cause minutes of the proceedings at an electors' meeting to be kept and preserved; and*
- (b) ensure that copies of the minutes are made available for inspection by members of the public before the council meeting at which decisions made at the electors' meeting are first considered.*

5.33. *Decisions made at electors' meetings*

*(1) All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable —*

- (a) at the first ordinary council meeting after that meeting; or*
- (b) at a special meeting called for that purpose,*

*whichever happens first.*

*(2) If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.*

**Division 5 — Annual reports and planning**

5.53. *Annual reports*

*(1) The local government is to prepare an annual report for each financial year.*

*(2) The annual report is to contain —*

- (a) a report from the mayor or president; and*
- (b) a report from the CEO; and*
- (c) 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 to continue in the next financial year; and*
- (d) the financial report for the financial year; and*
- (e) such information as may be prescribed in relation to the payments made to employees; and*
- (f) the auditor's report for the financial year; and*
- (g) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*

*(hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —*

*(i) the number of complaints recorded in the register of complaints;  
and*

*(ii) how the recorded complaints were dealt with; and*

*(iii) any other details that the regulations may require;  
and*

*(i) such other information as may be prescribed.*

#### **5.54. Acceptance of annual reports**

*(1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

*(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

#### **5.55. Notice of annual reports**

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.*

#### **5.55A. Publication of annual reports**

*The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.*

#### **5.56. Planning for the future**

*(1) A local government is to plan for the future of the district.*

*(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.*

### **Division 3 — Conduct of audit**

#### **7.9. Audit to be conducted**

*(1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date*

*as may be prescribed, to prepare a report thereon and forward a copy of that report to —*

- (a) the mayor or president; and*
- (b) the CEO of the local government; and*
- (c) the Minister.*

*(2) Without limiting the generality of subsection (1), where the auditor considers that —*

- (a) there is any error or deficiency in an account or financial report submitted for audit; or*
- (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
- (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,*

*details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*

*(3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*

- (a) prepare a report thereon; and*
  - (b) forward a copy of that report to the Minister,*
- and that direction has effect according to its terms.*

*(4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.*

## **Local Government (Administration) Regulations 1996**

### **Part 3 — Electors' meetings**

#### **15. Matters to be discussed at general meeting (Act s. 5.27(3))**

*For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.*

#### **17. Voting at meeting (Act s. 5.31)**

*(1) Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote.*

- (2) *All decisions at a general or special meeting of electors are to be made by a simple majority of votes.*
- (3) *Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.*

**18. Procedure at meeting (Act s. 5.31)**

*Subject to regulations 15 and 17, the procedure to be followed at a general or special meeting of electors is to be determined by the person presiding at the meeting.*

**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

*Shire of Cue Strategic Community Plan 2023-2038*

*Outcome 2.1.3 Maintain accountability and financial responsibility*

**Consultation:**

Richard Towell - Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Absolute Majority

That Council:

Accepts the 2022 - 2023 Annual Report as presented, including:

- 2022 - 2023 Annual Report;
- Audited Annual Financial Statements;
- Audit Report and
- Determine that the Annual Electors Meeting be held on Monday 12 February 2024 at 5.30pm in the Council Chambers

<b>Council Decision:</b>	<b>Voting Requirement:</b> Absolute Majority
<b>MOVED:</b>	<b>SECONDED:</b>

**CARRIED:**





**SHIRE OF CUE  
ANNUAL REPORT  
2022 - 2023**



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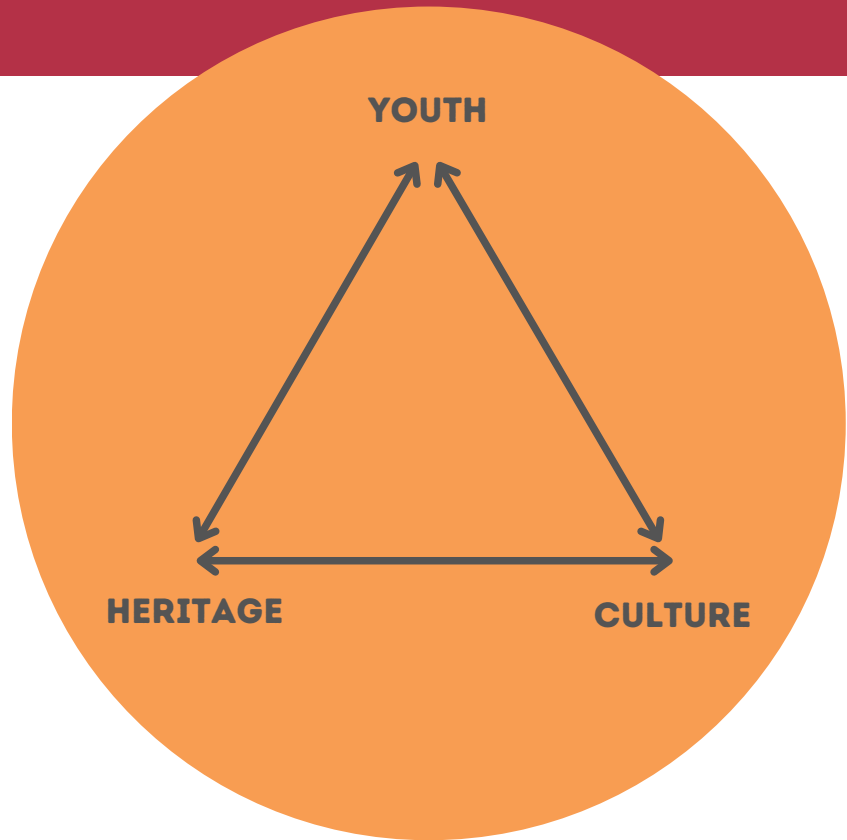
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# INTRODUCTION

The Shire of Cue is proud to present its Annual Report for the financial year ending 30 June 2023. The report outlines our financial and operational performance for the year against the key projects, goals, and priorities of our strategic plans and documents.





# PRESIDENT'S REPORT



I would like to acknowledge and thank all the Councillor's that I have worked with over the past eight years in the role of Shire President. This being my last Shire Presidents Report prior to my retirement from Local Government in October 2023. I am very proud of the work and achievements of Council and the Shire staff over the period of my Presidency. The Shire has made great progress in preserving heritage buildings, upgrading road infrastructure and providing community services and facilities.

Over the past twelve months, our community has encountered both opportunities and challenges that have tested our adaptability and commitment to progress. I am proud to share the following highlights of our collective efforts.



The official opening of the Railway building as the new Youth and Community Centre was held on Saturday 29 October 2022. Around 50 people attended the event which was organised in conjunction with the Cuerosity Shoppe. Attendees were encouraged to buy an outfit from the Cuerosity Shoppe and wear it for the event.

There was an interesting assortment of outfits worn on the night and prizes were given for a variety of categories. Live music was provided by Gus McKay playing an array of blues followed by a barbecue, provided by the Shire.



I provided a presentation showcasing some of the history on the Railway industry that was once prominent in Cue. Thank you to all people that helped with this event including the Cuerosity Shoppe volunteers, Gus, and the Shire staff for the efforts in providing the finishing touches to the building.

The Cue Aerodrome received sealing works and line marking to the runway. This took a little longer than expected as the Aerodrome could not be opened until the centre line marking was in place. Operations were soon returned to normal, and the upgrade is a welcome improvement to operations. The sealing works have been funded through assistance from the Local Roads and Community Infrastructure Program, Westgold Resources and the Shire of Cue.

The Title for the Masonic Lodge has passed back to the Shire of Cue effective from 25 January 2023. The Shire has engaged Heritage Architects to ensure the restoration program is consistent with the historic value. The conservation plan has been reviewed and plans for the rear extension on the building for the kitchen and amenities are in progress. A structural engineers report for the building has been undertaken with the expectation that works will commence soon on the building. Local Government Roads and Community Infrastructure Program funding will be utilised to fund the works.

The Shire engaged the services of a media specialist to spend four days in Cue filming our town and its people for our entry into the WALGA Showcase in Pixels competition. We submitted a 30 second film about Cue into the competition. The Shire won first place in the digital category for the WALGA Showcase in Pixels competition. The video submission was displayed in Yagan Square and the Shire has placed a link to the video on the Shire's Facebook page and on the Shire's website. The footage will also be used for other media promotion.



The Australia Day 2023 celebrations included fireworks and Citizenship awards with around 120 people in attendance. We were entertained by live musicians playing into the evening. The Shire provided a barbecue with hamburgers, sausage sizzle and drinks. There was a spectacular display of fireworks that lasted for nearly fifteen minutes. Everyone commented on what a wonderful night it was. A big thank you to all the staff and Councillors who helped to bring the day together and to Auspire, part of the Australia Day Council National network, for providing grant funding for this event. I would like to also thank the Police, St John Ambulance Cue Sub Centre and the Volunteer Fire and Rescue services for their support.

The Department of Planning, Lands and Heritage conducted education workshops with regards to the Aboriginal Cultural Heritage Act 2021. The workshops provided an overview of the Act and the implementation of the regulations. Councillors and staff participated in the co-contribution workshops to assist with designing the regulations. Although this legislation has since been repealed the exercise has provided valuable information to the Shire going forward.

I would like to acknowledge the retirement of Bill Atyeo and commend him for the many years that he has provided the Shire with Environmental Health and Building Officer services. Maurice Walsh has been contracted as our new Environmental Health and Building Officer.

I again say thank you to the Councillors and Shire staff for their continued commitment and dedication to the Cue community.

Councillor Ross Pigdon  
Shire President





# CEO'S REPORT



The past year has seen a number of projects completed within the Shire, as a result of Local Roads and Community Infrastructure funding through grants designed to support communities to recover from the COVID-19 pandemic.

The Cue Aerodrome received sealing works and line marking to the runway. The sealing of the runway is vitally important to the Shire of Cue as this enables the RFDS to land in all weather conditions. The sealing works have been funded through assistance from the Local Roads and Community Infrastructure Program, Westgold Resources and the Shire of Cue.



Upgrades to the Shire Hall saw the supply and installation of stage curtains, new window curtains and acoustic sound panels applied to the walls. This has elevated our Shire Hall to a very desirable space for events and improved the sound quality when presenting musical shows.

Construction of four staff housing units that will occupy two adjoining lots in the Cue townsite are progressing with Modular WA. The first stage of construction is complete and delivery is expected before the end of the financial year. The Shire is constructing two, two-bedroom two-bathroom units and two, two-bedroom, one-bathroom units for staff accommodation.

Construction of a five-unit development in the Heydon Place Industrial estate, partly funded by a Mid-West Development Commission Regional Economic Development grant, is nearing completion with power still to be completed. Once completed the Shire will advertise for expressions of interest to occupy the premises with an emphasis on providing economic development for the region.



The Shire has finalised the transfer of the Masonic Lodge back into Shire ownership. We have engaged Heritage Architects who have done a site visit to ensure the restoration program is consistent with the historic value. They are in the process of updating the Conservation Plan for the Masonic Lodge and have prepared concept plans for the rear extension on the building for the kitchen and toilets.

Refurbishment of the Railway Station Building for use as a Youth and Community Centre has been completed and the Shire has recently restarted the Youth Program to provide after school activities for the youth.



A team from the Abandoned Mines Project recently visited Cue to undertake a ground survey of the area within one kilometre of the school and assess open mine shafts for rehabilitation. The Abandoned Mines Project is being undertaken by Department of Mines in conjunction with a private consultant.

The Local Emergency Management Committee held an Emergo desktop Air Crash scenario training exercise, hosted by WACHS in July 2022. The exercise was an excellent way for all emergency services to see what each other does and provide insight on what has to happen in real time with each responding agency. The exercise demonstrated what volunteers and services we have available and the importance of our volunteers in these situations.

The Honourable Alannah MacTiernan MLC announced the Shire of Cue was successful in receiving a Regional Economic Development Commission grant for \$82,763 to fit out a commercial kitchen to support establishing the Cue Café and Hospitality venue at the State Heritage listed Western Australian Bank building.

The Deputy Shire President, Deputy Chief Executive Officer and I attended the Australian Local Government convention in Canberra June 2023.

The Shire transitioned over to the State Award from 1 January 2023. This transition was facilitated by a Human Resource specialist and proved to be a seamless process.

Caroline Spencer from the OAG congratulated the Shire of Cue for making it into the top 20 best practice entities list for the 2021-2022 audit. This was unexpected but shows the excellent work done by all our staff.

Staff movements over the year has seen the retirement of Bill Atyeo. We wish to acknowledge and thank Bill for the many years that he has provided the Shire with Environmental Health and Building Officer services. Maurice Walsh has been contracted as our new Environmental Health and Building Officer. We also welcomed new Tourist Park Managers Michael Capewell and Savannah McIntosh. I would like to thank all the staff for their dedication and support over the year and look forward to continuing this into the future.

I would like to acknowledge the dedication, commitment and support provided by President Ross Pigdon, Councillors and staff and look forward to continuing our work for the benefit of the community.

Richard Towell  
Chief Executive Officer



# ELECTED MEMBERS



## Cr 1

Council Meetings	11
Committee Meetings	5
Allowance	\$11,160
Meeting Fees	\$6,132
Travel	\$1,622
ICT Allowance	\$3,480

45 to 54

2

## Cr 2

Council Meetings	12
Committee Meetings	1
Allowance	\$2,793
Meeting Fees	\$3,050
Travel	\$4,593
ICT Allowance	\$3,480

## Cr 3

Council Meetings	10
Committee Meetings	1
Meeting Fees	\$2,562
Travel	\$158
ICT Allowance	\$3,480

55 to 64

2

## Cr 4

Council Meetings	12
Committee Meetings	1
Meeting Fees	\$3,050
Travel	\$0
ICT Allowance	\$3,480

## Cr 5

Council Meetings	11
Committee Meetings	1
Meeting Fees	\$2,806
Travel	\$0
ICT Allowance	\$3,480

65+

3

## Cr 6

Council Meetings	10
Committee Meetings	5
Meeting Fees	\$3,050
Travel	\$158
ICT Allowance	\$3,480

## Cr 7

Council Meetings	11
Committee Meetings	1
Meeting Fees	\$2,806
Travel	\$0
ICT Allowance	\$3,480

Male

4

Female

3

# GOVERNANCE AND REPORTING



Salary Band	No. of Employees
130,000 - 140,000	2
CEO Remuneration was \$208,233	

## NATIONAL COMPETITION POLICY

Council operations in the 2022-2023 financial period did not fall within the requirements of the National Competition Policy.

## FREEDOM OF INFORMATION

The Freedom of Information Act 1992 provides the right to access most documents held by the Shire. There were no freedom of information requests made during 2022/23.

**PUBLIC INTEREST DISCLOSURE**  
 During 2022-2023 there were no complaints against Council Members' that resulted in action under section 5.110(6) of the Local Government Act 1995.

## DISABILITY ACCESS AND INCLUSION PLAN

In December 2021 Council adopted the Shire's Disability Access and Inclusion Plan 2022-2027. The purpose of the Plan is to follow a set of standards to ensure people with disability have equal access to the Shire's facilities and services. Currently, we have access to library services and to most buildings. Further, events are held at locations that are accessible to ensure the inclusivity of all people.



### Railway Building

The Railway Building is now accessible. The next stage is footpath construction from Wittenoom Street.



**Website**  
 Commenced build of new website which includes accessibility.

## FUTURE ACCESS AND INCLUSION

Access and inclusivity forms part of the planning for new and existing projects. Over the next year our goal is to complete the website, construct additional dual use pathways and provide more access to our existing facilities.



# GOVERNANCE AND REPORTING

## RECORDKEEPING PLAN

The Shire is committed to consistent and systematic management of our records in accordance with legislative requirements and best practice standards. This year has seen significant changes to our record keeping systems. These changes have already made a positive impact on our daily operations and the environment.

On 28 October 2022 the Amended Record Keeping Plan was sent to the State Records Commission for review and was approved at its meeting on 02 May 2023, with its next review date set for May 2028.

During the year the Shire began transitioning to a digital workplace including upgrading software to automate our business functions. The transition requires all systems and processes to be performed digitally, as well as, all permanent paper records to be digitized. We contracted with Altus Content who will provide our record keeping system software with implementation set for 2023/24.

The Shire has successfully rolled out software to automate several business functions. All these changes significantly impact our record keeping requirements and our Record Keeping Plan. By the end of the reporting period most of the systems and processes were being performed digitally.

The next year will see the expansion of the digital transformation of the Shire, including the training of employees in the new system. The digitization of all permanent paper records is expected to be completed in 2023/24.

**1899**  
Masonic Lodge Built  
Shire Purchased in 2022/23



## LIBRARY SERVICES

As part of the Library’s outreach programme, we delivered the State Library’s Better Beginnings packs, along with Story Time to Cue Primary School’s early years students. We also continued working with our Youth Program to provide resources for the children to interact with.

The focus over the next year will be on continuing to work with the Cue Primary School and Youth Program. We will continue purchasing resources in order to provide a diverse range of stock to the Cue community.





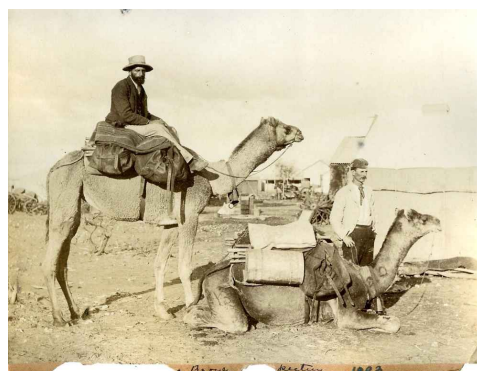
# ECONOMIC STRATEGIES

## 2022/23 Projects

We had many economic achievements during the year, especially the sealing of the runway. We initiated talks with Horizon Power requesting the transfer of the Old Power Station to the Shire. We also began revising the town planning scheme and focused on a strategy to increase the length tourists stay in town. Work continued on the Heydon Place development and we expect the units to open in 2023/24.



### Runway Sealing



### Tourism Promotion

## Future Projects

- Continue tourism campaign
- Develop tourism website
- Upgrade Entry Statements
- Complete Heydon Place Development
- Open Western Australian Bank
- Begin works on Masonic Lodge
- Complete Incinerator
- Continue working with business



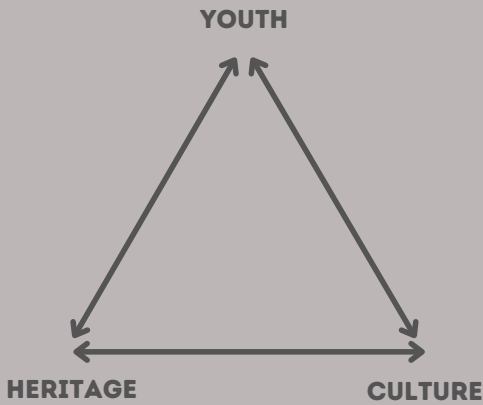
### Western Australian Bank by D Mowbray

# LEADERSHIP STRATEGIES



**Planning**  
**Prepared Marketing Plan**  
2023 - 2026

**Supported**  
**Auskick**  
Murchison Junior Football League



**Financial Responsibility**  
**OAG Best Practice Top 20 List**  
2021/22

**Planning**  
**Youth Initiative**  
Masterplan

**Planning**  
**Updated Community Plan**  
2023 - 2038

**Supported**  
**St John's Ambulance**  
Cue Sub-centre

**Cultural Enhancement**  
**Prepared Concept Master Plan**  
Cultural Centre and Yarning Circle



- Future Projects**
- Councillor training
  - Prepare Risk Policy and Register
  - Policy Manual review
  - Local Laws review
  - Prepare IT policies and registers
  - Modernise Business Continuity and Disaster Management Plan



# SOCIAL STRATEGIES



Christmas Party



## 2022/23 Projects

The Shire had a busy year again with social activities, including multiple community events, we commenced construction of staff housing, continued our Youth Program and worked on the solar project. Some of the social and community activities held during the year include:

- Portia Clark
- Vet Program
- Seniors Week
- Musical Bingo
- Mental Health
- Abra Da-Cameron
- Snowy and the 7 Cool Dudes



Seniors Morning Tea



Australia Day

Support of Cuerosity Shoppe





# SOCIAL STRATEGIES



India Bradshaw



Halloween



Youth



## Future Projects

- Grow and expand Youth Program
- Facilitate events
- Water sustainability
- Recreation Centre
- Aboriginal Cultural Program
- Develop area around Recreation Centre
- Construct Community Gym
- Continue Renewable Energy Development



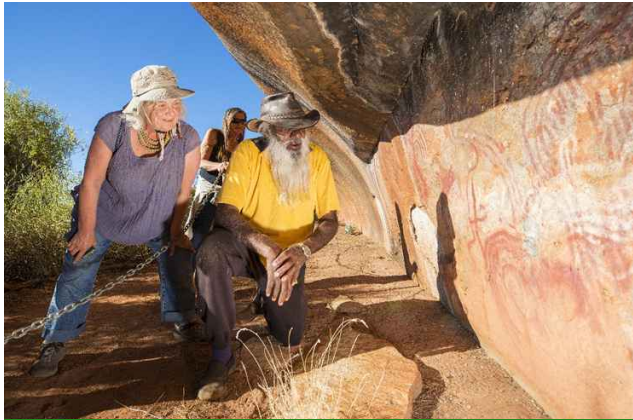
# ENVIRONMENT STRATEGIES



## 2022/23 Projects

The Shire continued its work on restoring its heritage assets, began transitioning to paperless operations, initiated construction of a new website, developed solutions to reduce waste and worked with Horizon Power to install a solar farm for the town. Some of the projects include:

- Western Australian Bank
- Railway Building
- Gentleman’s Club
- Old Gaol
- Heritage Discovery Centre
- Beringarra-Cue Road
- Cue-Wondingong Road
- Refuse Site Upgrades and Management Plan

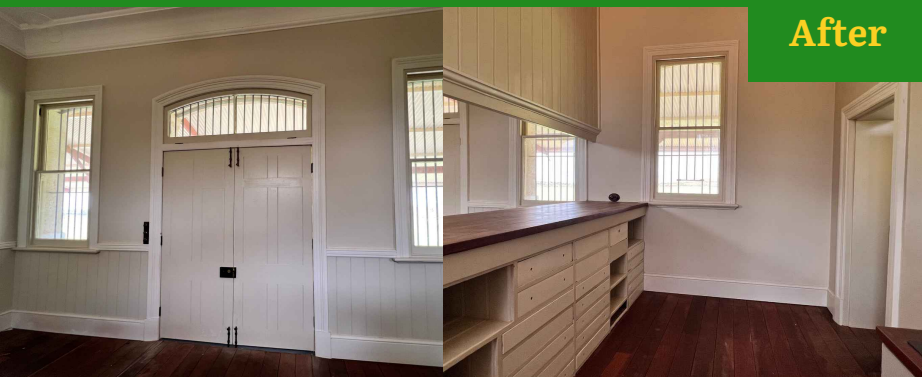


Walga Rock



Before

Railway Building



After



Refuse Management Plan



# ENVIRONMENT STRATEGIES



**Western Australian Bank**



**Hospital and Incinerator**



**Old Gaol**



**Masonic Lodge**

## Future Projects

- Footpaths Construction
- Roads Maintenance and Upgrades
- Construct Hospital and Repair Incinerator
- Western Australian Bank Renovations
- Move Great Fingall Mine Office
- Masonic Lodge Renovations
- Streetscape Upgrades

# FINANCIAL SUMMARY

Capital Grants  
1.2m

Operating Net  
1.4m

Surplus  
7.1m

Capital Expenditure  
4.2m

Unspent RTR  
0.3m

Cash  
8.4m

Reserves  
7.4m

Assets PPE  
21.0m

Assets Infrastructure  
53.3m

Loans  
0.7m

# FINANCIAL SUMMARY

Cash  
2023

Cash  
2022

8.4m 6.2m

<b>Revenue</b>	<b>2023</b>	<b>2022</b>
Rates	2,685,517	2,598,096
Operating grants, subsidies and contributions	4,768,614	5,319,555
Fees and charges	867,616	884,800
Interest earnings	459,008	51,826
Other revenue	78,547	53,750
	<b>8,859,302</b>	<b>8,908,027</b>
<b>Expenses</b>		
Employee costs	(2,263,305)	(1,958,109)
Materials and contracts	(1,509,818)	(2,623,120)
Utility charges	(319,280)	(372,503)
Depreciation on non-current assets	(2,969,858)	(3,168,495)
Interest expenses	(16,874)	(19,208)
Insurance expenses	(195,259)	(179,801)
Other expenditure	(139,909)	(190,591)
	<b>(7,414,303)</b>	<b>(8,511,827)</b>
<b>Net</b>	<b>1,444,999</b>	<b>396,200</b>
Excluded activities	8,507,435	5,005,293
Investing activities	(2,983,688)	(808,754)
Financing activities	(1,061,913)	(615,133)
<b>Surplus / (deficit)</b>	<b>7,147,351</b>	<b>6,179,502</b>



# FINANCIAL SUMMARY

Unspent  
RTR 2023

# 290,195

Grant	2023	2022	2021
LRCIP	612,540	46,124	467,709
Roads to Recovery	303,483	303,483	303,483
Regional Roads Group	144,000	176,067	144,266
Aerodrome Contribution	200,000	0	0
Railway Building	0	350,000	0
Heydon Place Development	0	121,500	0
WABN Dual Use Pathways	0	20,000	149,799
Heritage Centre Contribution	0	0	59,231

## Rate Revenue

Total GRV  
Residential

# 82,256

Total GRV  
Commercial

# 50,249

Total GRV  
Vacant Land

# 17,649

Total GRV  
M&T Workforce

# 92,537

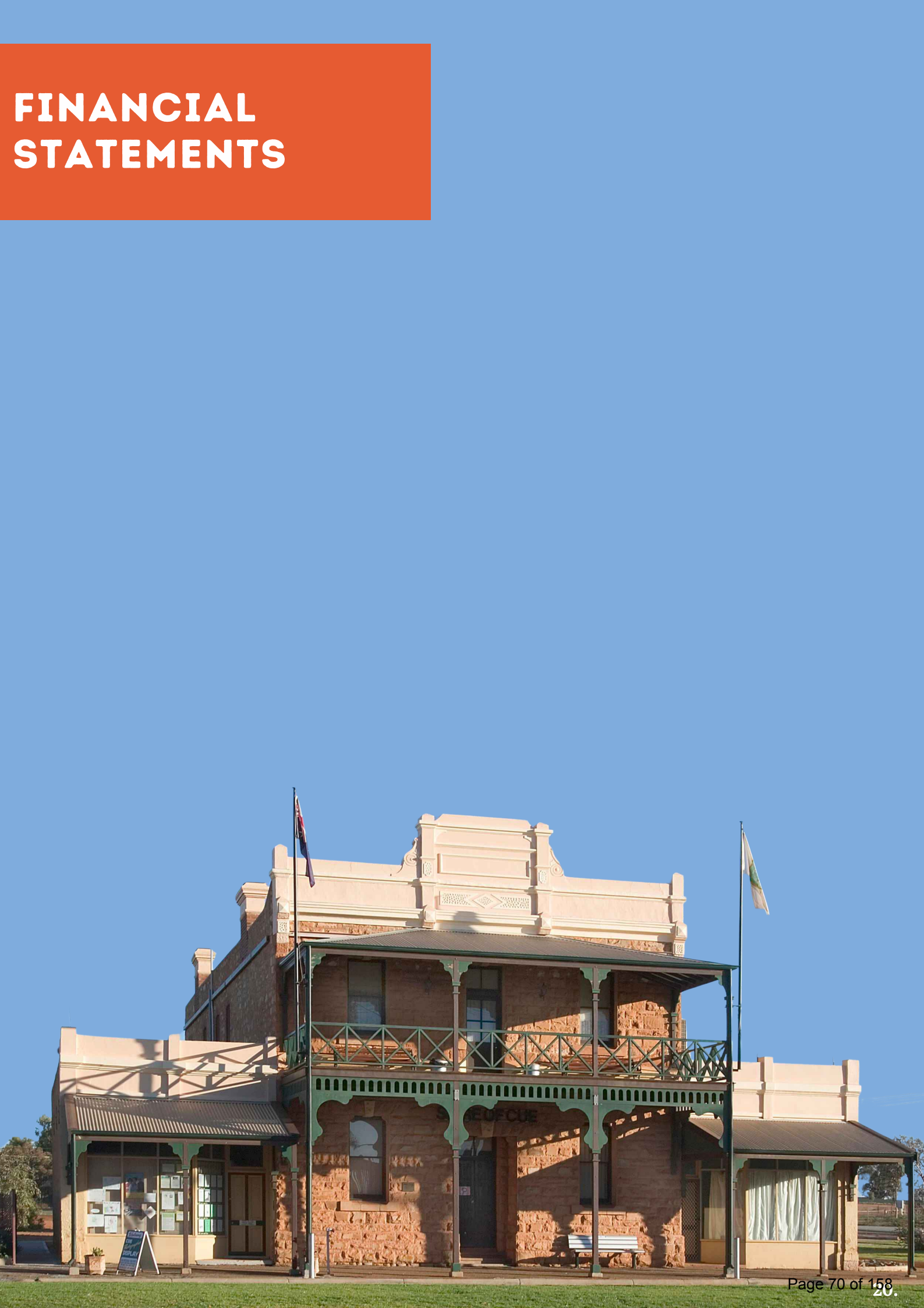
Total UV  
Mining

# 2.4m

Total UV  
Pastoral

# 46,814

# FINANCIAL STATEMENTS



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

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

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

Signed on the 24th day of November 2023



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Richard Towell  
Chief Executive Officer

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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Revenue</b>				
Rates	23(a)	2,685,517	2,664,410	2,598,096
Operating grants, subsidies and contributions	2(b)	4,768,614	2,103,250	5,319,555
Fees and charges	2(b)	867,616	905,040	884,800
Interest earnings	2(a)	459,008	80,500	51,826
Other revenue	2(b)	78,547	105,000	53,750
		<u>8,859,302</u>	<u>5,858,200</u>	<u>8,908,027</u>
<b>Expenses</b>				
Employee costs		(2,263,305)	(2,420,640)	(1,958,109)
Materials and contracts		(1,509,818)	(1,817,310)	(2,623,120)
Utility charges		(319,280)	(490,750)	(372,503)
Depreciation on non-current assets	10(a)	(2,969,858)	(3,168,660)	(3,168,495)
Interest expenses	2(c)	(16,874)	(20,000)	(19,208)
Insurance expenses		(195,259)	(193,900)	(179,801)
Other expenditure		(139,909)	(301,460)	(190,591)
		<u>(7,414,303)</u>	<u>(8,412,720)</u>	<u>(8,511,827)</u>
		<u>1,444,999</u>	<u>(2,554,520)</u>	<u>396,200</u>
Fair value adjustment to financial assets at fair value through profit or loss	7	921	0	999
Fair value gain on acquisition of non-financial assets	2(a)	629,697	0	9,999
Loss on revaluation of other infrastructure	9(a)	(96,803)	0	0
Capital grants, subsidies and contributions	2(b)	1,220,778	9,500,290	2,100,852
Profit on asset disposals		1,745	48,800	0
(Loss) on asset disposals		0	(39,800)	0
		<u>1,756,338</u>	<u>9,509,290</u>	<u>2,111,850</u>
		<u>3,201,337</u>	<u>6,954,770</u>	<u>2,508,050</u>
<b>Net result for the period</b>				
<b>Other comprehensive income</b>				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	11	15,878,900	0	0
<b>Total other comprehensive income for the period</b>		<u>15,878,900</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u><u>19,080,237</u></u>	<u><u>6,954,770</u></u>	<u><u>2,508,050</u></u>

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



**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	4,044,031	3,657,749
Receivables and other assets	5	963,249	766,693
Inventories	6	62,342	34,225
Other financial assets	7	11,769,966	8,942,156
<b>TOTAL CURRENT ASSETS</b>		<u>16,839,588</u>	<u>13,400,823</u>
<b>NON-CURRENT ASSETS</b>			
Receivables and other assets	5	8,279	20,227
Other financial assets	7	20,372	19,451
Property, plant and equipment	8(a)	21,006,853	16,044,694
Infrastructure	9(a)	53,270,599	41,214,309
<b>TOTAL NON-CURRENT ASSETS</b>		<u>74,306,103</u>	<u>57,298,681</u>
<b>TOTAL ASSETS</b>		<u>91,145,691</u>	<u>70,699,504</u>
<b>CURRENT LIABILITIES</b>			
Other liabilities	2(b)	290,195	123,827
Trade and other payables	12	1,803,100	476,198
Borrowings	13(a)	96,154	94,465
Employee related provisions	14(a)	202,546	192,348
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,391,995</u>	<u>886,838</u>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13(a)	560,414	656,568
Employee related provisions	14(a)	44,167	87,220
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>604,581</u>	<u>743,788</u>
<b>TOTAL LIABILITIES</b>		<u>2,996,576</u>	<u>1,630,626</u>
<b>NET ASSETS</b>		<u>88,149,115</u>	<u>69,068,878</u>
<b>EQUITY</b>			
Retained surplus		26,057,903	23,824,014
Reserves - cash backed	4	7,396,396	6,428,948
Revaluation surplus	11	54,694,816	38,815,916
<b>TOTAL EQUITY</b>		<u>88,149,115</u>	<u>69,068,878</u>

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



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

	Retained surplus	Reserves cash backed	Revaluation surplus	Total equity
Note	\$	\$	\$	\$
<b>Balance as at 1 July 2021</b>	21,838,291	5,906,621	38,815,916	66,560,828
Net result for the period	2,508,050	0	0	2,508,050
Other comprehensive income	0	0	0	0
Transfers from/(to) reserves	(522,327)	522,327	0	0
<b>Balance as at 30 June 2022</b>	<u>23,824,014</u>	<u>6,428,948</u>	<u>38,815,916</u>	<u>69,068,878</u>
Net result for the period	3,201,337	0	0	3,201,337
Other comprehensive income	0	0	15,878,900	15,878,900
Transfers from/(to) reserves	(967,448)	967,448	0	0
<b>Balance as at 30 June 2023</b>	<u><u>26,057,903</u></u>	<u><u>7,396,396</u></u>	<u><u>54,694,816</u></u>	<u><u>88,149,115</u></u>

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

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

	NOTE	2023 Actual	2023 Budget	2022 Actual
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,639,767	\$ 2,664,410	\$ 2,657,681
Operating grants, subsidies and contributions		5,055,528	2,830,254	5,621,980
Fees and charges		873,799	905,040	884,800
Interest received		169,217	80,500	57,016
GST receipts on revenue		241,508	0	203,214
GST receipts from taxation authority		0	0	216,763
Other revenue		78,547	105,000	53,750
		<u>9,058,366</u>	<u>6,585,204</u>	<u>9,695,204</u>
<b>Payments</b>				
Employee costs		(2,359,143)	(2,420,640)	(1,850,843)
Materials and contracts		(146,403)	(1,852,482)	(3,318,625)
Utility charges		(325,714)	(490,750)	(364,468)
Interest expenses		(18,044)	(20,000)	(20,356)
Insurance paid		(195,259)	(193,900)	(179,801)
GST payments on purchases		(372,126)	0	(427,651)
GST payments to taxation authority		(5,588)	0	0
Other expenditure		(139,909)	(301,460)	(190,591)
		<u>(3,562,186)</u>	<u>(5,279,232)</u>	<u>(6,352,335)</u>
<b>Net cash provided by (used in) operating activities</b>	15	<u>5,496,180</u>	<u>1,305,972</u>	<u>3,342,869</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Capital grants, subsidies and contributions		1,387,146	9,624,167	1,719,422
Proceeds from sale of property, plant and equipment		10,000	250,000	0
Purchase of property, plant & equipment		(2,027,045)	(11,475,220)	(557,899)
Purchase of infrastructure		(1,557,724)	(5,801,500)	(2,341,708)
Proceeds/(Payments) from financial assets at amortised cost		(2,827,810)	3,046,395	(1,045,040)
<b>Net cash provided by (used in) investment activities</b>		<u>(5,015,433)</u>	<u>(4,356,158)</u>	<u>(2,225,225)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings		(94,465)	(94,500)	(92,806)
<b>Net cash provided by (used in) financing activities</b>		<u>(94,465)</u>	<u>(94,500)</u>	<u>(92,806)</u>
<b>Net increase/(decrease) in cash held</b>		386,282	(3,144,686)	1,024,838
Cash at beginning of year		3,657,749	3,657,749	2,632,911
<b>Cash and cash equivalents at the end of the year</b>	15	<u>4,044,031</u>	<u>513,063</u>	<u>3,657,749</u>

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



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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at 01 Jul - surplus/(deficit)	24(a)	6,179,502	6,203,790	4,012,972
<b>Revenue from operating activities (excluding rates)</b>				
Grants, subsidies and contributions	2(b)	4,768,614	2,103,250	5,319,555
Fees and charges	2(b)	867,616	905,040	884,800
Interest earnings	2(a)	459,008	80,500	51,826
Other revenue	2(b)	78,547	105,000	53,750
Profit on asset disposals		1,745	48,800	0
		6,175,530	3,242,590	6,309,931
<b>Expenditure from operating activities</b>				
Employee costs		(2,263,305)	(2,420,640)	(1,958,109)
Materials and contracts		(1,509,818)	(1,817,310)	(2,623,120)
Utility charges		(319,280)	(490,750)	(372,503)
Depreciation on non-current assets	10(a)	(2,969,858)	(3,168,660)	(3,168,495)
Interest expenses	2(c)	(16,874)	(20,000)	(19,208)
Insurance expenses		(195,259)	(193,900)	(179,801)
Other expenditure		(139,909)	(301,460)	(190,591)
Loss on asset disposals		0	(39,800)	0
		(7,414,303)	(8,452,520)	(8,511,827)
<b>Non-cash amounts excluded from operating activities</b>				
Less: Profit on asset disposals		(1,745)	(48,800)	0
Movement in employee benefit provisions (non-current)		(43,053)	0	27,520
Movement in employee related receivable (non-current)		13,691	0	(10,895)
Movement in pensioner deferred rates (non-current)		(1,742)	0	(902)
Add: Loss on disposal of assets		0	39,800	0
Add: Gain on fair value adjustment to non-financial assets		629,697	0	9,999
Add: Depreciation on assets		2,969,858	3,168,660	3,168,495
<b>Amount attributable to operating activities</b>		8,507,435	4,153,520	5,005,293
<b>INVESTING ACTIVITIES</b>				
Capital grants, subsidies and contributions	2(b)	1,220,778	9,500,290	2,100,852
Proceeds from sale of property, plant and equipment		10,000	250,000	0
Purchase of property, plant & equipment	8(a)	(2,656,742)	(11,475,220)	(567,898)
Purchase of infrastructure	9(a)	(1,557,724)	(5,801,500)	(2,341,708)
		(2,983,688)	(7,526,430)	(808,754)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	13(b)	(94,465)	(94,500)	(92,806)
Transfers to reserves (restricted assets)	4	(5,900,403)	(450,000)	(672,327)
Transfers from reserves (restricted assets)	4	4,932,955	1,253,000	150,000
<b>Amount attributable to financing activities</b>		(1,061,913)	708,500	(615,133)
<b>Surplus/(deficit) before imposition of general rates</b>		4,461,834	(2,664,410)	3,581,406
<b>Total amount raised from general rates</b>	23(a)	2,685,517	2,664,410	2,598,096
<b>Surplus/(deficit) after imposition of general rates</b>	24(a)	7,147,351	0	6,179,502

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

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

**1. BASIS OF PREPARATION**

The financial report, for the Shire of Cue which is designated as a class 4 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations. The class 4 designation for the Shire of Cue is in accordance with the *Local Government (Constitution) Regulations 1998*.

**LOCAL GOVERNMENT ACT 1995 REQUIREMENTS**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.

**JUDGEMENTS AND ESTIMATES**

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

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

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

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

## **1. BASIS OF PREPARATION (Continued)**

### **INITIAL APPLICATION OF ACCOUNTING STANDARDS**

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

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

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

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

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

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard will result in a terminology change for significant accounting policies

- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

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

**2. REVENUE, REVENUE RECOGNITION AND EXPENSES**

**(a) Revenue**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Interest earnings</b>			
Reserve accounts interest	243,338	50,000	31,191
Rates instalment and penalty interest (refer Note 23(f))	11,951	18,500	11,778
Other interest earnings	203,719	12,000	8,857
	<b>459,008</b>	<b>80,500</b>	<b>51,826</b>
<b>Assets acquired below fair value</b>			
Land	9,987	0	9,999
Buildings	619,710	0	0
	<b>629,697</b>	<b>0</b>	<b>9,999</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

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

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

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

**(b) Revenue Recognition**

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

	<b>Contracts with customers</b>	<b>Capital grant / contributions</b>	<b>Statutory requirements</b>	<b>Other</b>	<b>Total</b>
<b>2022/23 Actual</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	2,685,517	0	2,685,517
Grants, subsidies and contributions	0	0	5,652	4,762,962	4,768,614
Fees and charges	859,008	0	8,608	0	867,616
Interest revenue	0	0	11,951	447,057	459,008
Other revenue	0	0	24,167	54,380	78,547
Capital grants, subsidies and contributions	0	1,220,778	0	0	1,220,778
	<b>859,008</b>	<b>1,220,778</b>	<b>2,735,895</b>	<b>5,264,399</b>	<b>10,080,080</b>

	<b>Contracts with customers</b>	<b>Capital grant / contributions</b>	<b>Statutory requirements</b>	<b>Other</b>	<b>Total</b>
<b>2021/22 Actual</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	2,598,096	0	2,598,096
Grants, subsidies and contributions	0	0	5,337	5,314,218	5,319,555
Fees and charges	875,607	0	9,193	0	884,800
Interest revenue	0	0	11,778	40,048	51,826
Other revenue	0	0	1,020	52,730	53,750
Capital grants, subsidies and contributions	0	2,100,852	0	0	2,100,852
	<b>875,607</b>	<b>2,100,852</b>	<b>2,625,424</b>	<b>5,406,996</b>	<b>11,008,879</b>

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

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

**(b) Revenue Recognition (Continued)**

**Other Liabilities - Capital Grant / Contribution Liabilities**

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
<b>Opening balance at 1 July 2022</b>	123,827	455,316
Revenue received	303,483	46,124
Revenue expended	(137,115)	(377,613)
<b>Balance at 30 June 2023</b>	<u>290,195</u>	<u>123,827</u>
<b>Expected satisfaction of capital grant / contribution liabilities</b>		
Less than 1 year	290,195	123,827

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Capital grant / contribution liabilities**

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 27) due to the unobservable inputs, including own credit risk.

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.



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

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

**(b) Revenue Recognition (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations satisfied</b>	<b>Payment terms</b>	<b>Returns / refunds warranties</b>	<b>Timing of revenue recognition</b>
Grants, subsidies and contributions	Community events, minor facilities, 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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing / departure event
Fees and charges - sale of stock	History books, potable water, sand / gravel	Single point in time	Full payment prior to issue	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

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

2. REVENUE, REVENUE RECOGNITION AND EXPENSES (Continued)

(c) Expenses

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 13(b))	16,874	20,000	19,208
	16,874	20,000	19,208
<b>Auditors remuneration</b>			
Audit of the annual financial report	38,000	40,500	36,500
Grant acquittals	1,500	0	1,600
	39,500	40,500	38,100

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

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2023	2022
<b>Cash and cash equivalents</b>		\$	\$
Cash at bank and on hand		4,044,031	3,657,749
<b>Total cash and cash equivalents</b>		<u>4,044,031</u>	<u>3,657,749</u>
<b>Other financial assets at amortised cost</b>			
Term deposits	7	4,373,570	2,513,208
Term deposits - reserves	7	7,396,396	6,428,948
<b>Total other financial assets at amortised cost</b>		<u>11,769,966</u>	<u>8,942,156</u>
		<u><u>15,813,997</u></u>	<u><u>12,599,905</u></u>
<b>Comprises:</b>			
Unrestricted		8,054,296	6,002,071
Restricted		7,759,701	6,597,834
		<u>15,813,997</u>	<u>12,599,905</u>

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

Cash backed reserves	4	7,396,396	6,428,948
Deposits and bonds	12	40,010	23,000
Revenue received in advance	12	33,100	22,059
Other liabilities	2(b)	290,195	123,827
<b>Total restricted cash and cash equivalents</b>		<u>7,759,701</u>	<u>6,597,834</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk 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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**Restricted assets**

Restricted 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.

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**4. RESERVES - CASH BACKED (Continued)**

	Opening balance	Transfer to	Transfer (from)	Closing balance
	\$	\$	\$	\$
<b>(a) 2022/23 Actual*</b>				
(a) Long service leave reserve	63,814	49,634	(48,965)	64,483
(b) Building maintenance reserve	602,166	468,362	(462,044)	608,484
(c) Plant replacement reserve	521,193	405,381	(399,912)	526,662
(d) Streetscape reserve	321,696	250,213	(246,837)	325,072
(e) Sports facilities reserve	123,864	96,341	(95,041)	125,164
(f) Tourist park development reserve	255,847	198,997	(196,313)	258,531
(g) Water playground reserve	61,537	47,864	(47,218)	62,183
(h) Beringarra road reserve	2,396,664	1,864,117	(1,838,974)	2,421,807
(i) Tourism reserve	124,961	97,194	(95,883)	126,272
(j) Housing / land development reserve	219,640	170,835	(168,530)	221,945
(k) Heritage reserve	635,476	494,267	(487,601)	642,142
(l) Road maintenance reserve	870,779	1,577,287	(668,152)	1,779,914
(m) Infrastructure reserve	231,311	179,911	(177,485)	233,737
	<b>6,428,948</b>	<b>5,900,403</b>	<b>(4,932,955)</b>	<b>7,396,396</b>
<b>(b) 2022/23 Budget</b>				
(a) Long service leave reserve	63,814	496	0	64,310
(b) Building maintenance reserve	602,166	4,683	(135,000)	471,849
(c) Plant replacement reserve	521,193	4,053	(200,000)	325,246
(d) Streetscape reserve	321,696	2,502	(123,000)	201,198
(e) Sports facilities reserve	123,864	963	0	124,827
(f) Tourist park development reserve	255,847	1,990	(140,000)	117,837
(g) Water playground reserve	61,537	479	0	62,016
(h) Beringarra road reserve	2,396,664	18,640	(150,000)	2,265,304
(i) Tourism reserve	124,961	972	(40,000)	85,933
(j) Housing / land development reserve	219,640	1,708	(150,000)	71,348
(k) Heritage reserve	635,476	4,942	(315,000)	325,418
(l) Road maintenance reserve	870,779	406,772	0	1,277,551
(m) Infrastructure reserve	231,311	1,800	0	233,111
	<b>6,428,948</b>	<b>450,000</b>	<b>(1,253,000)</b>	<b>5,625,948</b>
<b>(c) 2021/22 Actual</b>				
(a) Long service leave reserve	63,409	405	0	63,814
(b) Building maintenance reserve	598,347	3,819	0	602,166
(c) Plant replacement reserve	517,888	3,305	0	521,193
(d) Streetscape reserve	319,655	2,041	0	321,696
(e) Sports facilities reserve	123,079	785	0	123,864
(f) Tourist park development reserve	254,225	1,622	0	255,847
(g) Water playground reserve	61,147	390	0	61,537
(h) Beringarra road reserve	2,530,506	16,158	(150,000)	2,396,664
(i) Tourism reserve	124,168	793	0	124,961
(j) Housing / land development reserve	218,246	1,394	0	219,640
(k) Heritage reserve	631,446	4,030	0	635,476
(l) Road maintenance reserve	234,661	636,118	0	870,779
(m) Infrastructure reserve	229,844	1,467	0	231,311
	<b>5,906,621</b>	<b>672,327</b>	<b>(150,000)</b>	<b>6,428,948</b>

\* - Matured term deposits transferred to Muni account before being reinvested with another bank.

**SHIRE OF CUE**  
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**4. RESERVES - CASH BACKED (Continued)**

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

In accordance with Council resolutions 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</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Long service leave reserve	as required	to be used to fund long service leave requirements
(b) Building maintenance reserve	as required	to be used to fund maintenance and capital expenditure on Council owned building
(c) Plant replacement reserve	as required	to be used for the purchase or significant overhaul of major plant
(d) Streetscape reserve	as required	to be used to fund streetscape improvements within the town centre of Cue
(e) Sports facilities reserve	as required	to be used to fund maintenance and capital expenditure on the sports facilities
(f) Tourist park development reserve	as required	to be used to fund the development of the Cue Tourist Park
(g) Water playground reserve	as required	to be used to fund the maintenance of the Water Playground
(h) Beringarra road reserve	as required	to be used for maintenance and capital expenditure on Beringarra Road
(i) Tourism reserve	as required	to be used to fund and maintain Tourism related infrastructure and programs
(j) Housing / land development reserve	as required	to be used to assist with the provision of affordable housing and the establishment of an incubator hub
(k) Heritage reserve	as required	to be used to maintain / renovate / promote heritage places and buildings owned or under a Shire management order
(l) Road maintenance reserve	as required	to be used for maintenance and capital expenditure on Shire roads
(m) Infrastructure reserve	as required	to be used to fund maintenance and capital expenditure for Shire's infrastructure assets

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

**5. RECEIVABLES AND OTHER ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Rates receivable	283,065	232,013
Sundry receivables	112,400	300,932
Allowance for impairment of receivables	(21,100)	(36,480)
Accrued income	439,910	256,747
ATO receivables	144,604	8,396
Other receivables	4,370	0
Prepayments	0	5,085
	<b>963,249</b>	<b>766,693</b>
<b>Non-current</b>		
Pensioner's rates and ESL deferred	8,279	6,536
Employee related receivable	0	13,691
	<b>8,279</b>	<b>20,227</b>
Information with respect to the impairment or otherwise of the totals of rates outstanding, sundry debtors, and accrued income are as follows:		
<b>Rates outstanding (including non-current pensioners)</b>		
Includes:		
Past due and not impaired	283,014	234,239
Impaired	8,330	4,310
	<b>291,344</b>	<b>238,549</b>
<b>Sundry debtors</b>		
Includes:		
Past due and not impaired	99,630	268,762
Impaired	12,770	32,170
	<b>112,400</b>	<b>300,932</b>



**5. RECEIVABLES AND OTHER ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

**SHIRE OF CUE**  
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**6. INVENTORIES**

**Current**

Fuel and materials  
 History books

	<u>2023</u>	<u>2022</u>
	\$	\$
	57,406	29,197
	4,936	5,028
	<u>62,342</u>	<u>34,225</u>

The following inventory movements occurred during the year:

**Carrying amount at 1 July**

Inventories expensed during the year

Additions to inventory

**Carrying amount at 30 June**

	34,225	43,665
	(2,302)	(17,104)
	30,419	7,664
	<u>62,342</u>	<u>34,225</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**7. OTHER FINANCIAL ASSETS**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		\$	\$
<b>Current assets</b>			
Financial assets at amortised cost - term deposits	3	4,373,570	2,513,208
Financial assets at amortised cost - reserve term deposits	3	7,396,396	6,428,948
		11,769,966	8,942,156
<b>Non-current assets</b>			
Financial assets at fair value through profit and loss			
<b>Opening balance at 1 July 2022</b>		19,451	18,452
Movement in fair value of local government house trust		921	999
<b>Balance at 30 June 2023</b>		20,372	19,451

**Local government house trust**

The Shire holds 1 of 620 units in the local government house trust which purchased the Local Government House. The total contribution by all Councils towards the purchase of the building was \$582,000.

The local government house trust update was received in February 2022. It reported each unit is valued at \$20,372 as at 30 June 2023.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (refer Note 27) due to the observable market rates.

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

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

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

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land freehold	Buildings non-specialised	Buildings specialised	Furniture and equipment	Plant and equipment	Total
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	712,000	2,929,000	9,580,400	52,965	3,071,968	16,346,333
Additions*	10,000	79,381	407,921	0	70,596	567,898
(Disposals)	0	0	0	0	0	0
Depreciation (expense)	0	(162,328)	(517,265)	(11,092)	(178,852)	(869,537)
<b>Balance at 30 June 2022</b>	722,000	2,846,053	9,471,056	41,873	2,963,712	16,044,694
<b>Comprises:</b>						
Gross balance	722,000	6,570,381	22,035,421	72,155	3,558,068	32,958,025
Accumulated depreciation	0	(3,724,328)	(12,564,365)	(30,282)	(594,356)	(16,913,331)
<b>Balance at 30 June 2022</b>	722,000	2,846,053	9,471,056	41,873	2,963,712	16,044,694
Additions*	16,711	1,443,345	964,895	37,174	194,617	2,656,742
(Disposals)	0	0	0	0	(8,255)	(8,255)
Revaluation adjustments:						
Increments / (decrements)	589	69,123	3,113,303	0	0	3,183,015
Depreciation (expense)	0	(170,260)	(503,554)	(12,541)	(182,988)	(869,343)
<b>Balance at 30 June 2023</b>	739,300	4,188,261	13,045,700	66,506	2,967,086	21,006,853
<b>Comprises:</b>						
Gross balance	739,300	8,613,521	27,914,500	109,329	3,740,685	41,117,335
Accumulated depreciation	0	(4,425,260)	(14,868,800)	(42,823)	(773,599)	(20,110,482)
<b>Balance at 30 June 2023</b>	739,300	4,188,261	13,045,700	66,506	2,967,086	21,006,853

\* - Includes the additions received at substantially less than fair value below:

During the year ended 30 June 2022	9,999	0	0	0	0	9,999
During the year ended 30 June 2023	9,987	0	619,710	0	0	629,697

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying value measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>Fair Value</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2023	Price per hectare / market borrowing rate
Land - freehold land	3	Market approach using recent observable market data for similar properties with adjustments to reflect the existing use or zoning of the land restrictions	Independent registered valuer	2023	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	2023	Market sales evidence
Buildings - non-specialised	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	2023	Market sales evidence
Buildings - specialised	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying value measurements (Continued)

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>Cost</b>					
Furniture and equipment	N/A	N/A	Cost	N/A	N/A
Plant and equipment	N/A	N/A	Cost	N/A	N/A



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

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.

	Roads	Parks and ovals	Other infrastructure	Airport	Drainage and sewerage	Total
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	36,925,019	1,221,556	1,454,361	1,365,972	204,651	41,171,559
Additions	2,019,879	69,580	252,249	0	0	2,341,708
(Disposals)	0	0	0	0	0	0
Depreciation (expense)	(2,006,144)	(110,739)	(74,617)	(100,675)	(6,783)	(2,298,958)
<b>Balance at 30 June 2022</b>	36,938,754	1,180,397	1,631,993	1,265,297	197,868	41,214,309
<b>Comprises:</b>						
Gross balance	59,323,225	2,325,012	2,408,997	2,742,606	510,000	67,309,840
Accumulated depreciation	(22,384,471)	(1,144,615)	(777,004)	(1,477,309)	(312,132)	(26,095,531)
<b>Balance at 30 June 2022</b>	36,938,754	1,180,397	1,631,993	1,265,297	197,868	41,214,309
Additions	433,517	5,713	80,002	1,038,492	0	1,557,724
(Disposals)	0	0	0	0	0	0
Revaluation adjustments:						
Increments / (decrements)	11,514,229	498,629	(11,563)	45,673	648,915	12,695,883
(Loss) / reversals to profit or loss	0	0	(96,803)	0	0	(96,803)
Depreciation (expense)	(1,796,041)	(118,946)	(77,882)	(100,862)	(6,783)	(2,100,514)
Transfers	(39,860)	40,107	(247)	0	0	0
<b>Balance at 30 June 2023</b>	47,050,599	1,605,900	1,525,500	2,248,600	840,000	53,270,599
<b>Comprises:</b>						
Gross balance	73,113,075	2,980,700	2,213,700	3,209,600	1,600,000	83,117,075
Accumulated depreciation	(26,062,476)	(1,374,800)	(688,200)	(961,000)	(760,000)	(29,846,476)
<b>Balance at 30 June 2023</b>	47,050,599	1,605,900	1,525,500	2,248,600	840,000	53,270,599

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

9. INFRASTRUCTURE (Continued)

(b) Carrying value measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>Fair Value</b>					
Roads	3	Cost approach using depreciated replacement cost (gross valuation method)	Management valuation	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Parks and ovals	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Airport	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Drainage and sewerage	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

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

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

## 10. FIXED ASSETS

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement for assets held at cost

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

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *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.

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

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

#### Revaluation

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

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

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS (Continued)**

**(a) Depreciation**

<b>Asset class</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings - non-specialised	170,260	162,403	162,327
Buildings - specialised	503,554	517,107	517,265
Furniture and equipment	12,541	11,180	11,092
Plant and equipment	182,988	178,550	178,852
Roads	1,796,041	2,006,640	2,006,144
Parks and ovals	118,946	109,496	110,739
Other infrastructure	77,882	73,914	74,617
Airport	100,862	99,200	100,675
Drainage and sewerage	6,784	10,170	6,784
	<b>2,969,858</b>	<b>3,168,660</b>	<b>3,168,495</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**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</b>	<b>Years</b>	<b>Asset</b>	<b>Years</b>
Roads and streets		Land*	-
Unformed subgrade*	-	Buildings	15 to 80
Formed subgrade*	-	Furniture and equipment	02 to 15
Unsealed pavement	11	Plant and equipment	02 to 20
Sealed pavement	44	Parks and ovals	12 to 50
Seal	17	Other infrastructure	10 to 60
Footpaths - slab	40	Sewerage piping	75
Grids	80	Water supply:	
Kerbing	40	piping systems	75
Culverts	80	drainage systems	75
Signs	20		
Floodways	10 to 76		
Right of use (buildings)	Based on the remaining lease		
Right of use (plant and equipment)	Based on the remaining lease		

\* - Not depreciated

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

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

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

**Impairment**

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

**Gains or losses on disposal**

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

**Depreciation on revaluation**

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

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

**Amortisation**

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

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

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

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

**11. REVALUATION SURPLUS**

	Opening balance	Revaluation increment	Revaluation (decrement)	Total movement	Closing balance
	\$	\$	\$	\$	\$
<b>(a) 2022/23 Actual</b>					
Land and buildings	6,461,177	3,183,015	0	3,183,015	9,644,192
Roads	31,263,338	11,514,231	0	11,514,231	42,777,569
Parks and ovals	0	498,629	0	498,629	498,629
Other infrastructure	11,563	0	(11,563)	(11,563)	0
Airport	972,579	45,673	0	45,673	1,018,252
Drainage and sewerage	107,259	648,915	0	648,915	756,174
	<u>38,815,916</u>	<u>15,890,463</u>	<u>(11,563)</u>	<u>15,878,900</u>	<u>54,694,816</u>
<b>(b) 2021/22 Actual</b>					
Land and buildings	6,461,177	0	0	0	6,461,177
Roads	31,263,338	0	0	0	31,263,338
Parks and ovals	0	0	0	0	0
Other infrastructure	11,563	0	0	0	11,563
Airport	972,579	0	0	0	972,579
Drainage and sewerage	107,259	0	0	0	107,259
	<u>38,815,916</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,815,916</u>



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

**12. TRADE AND OTHER PAYABLES**

	<u>2023</u>	<u>2022</u>
<b>Current</b>	<b>\$</b>	<b>\$</b>
Revenue received in advance	33,100	22,059
Sundry creditors	1,613,379	256,110
Accrued salaries and wages	29,358	78,153
ATO payables	48,232	62,420
Accrued expenses	39,021	34,456
Deposits and bonds	40,010	23,000
	<u>1,803,100</u>	<u>476,198</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Revenue received in advance**

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

**Revenue received in advance (Continued)**

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

**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.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. INFORMATION ON BORROWINGS**

**(a) Borrowings**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Current	96,154	94,465
Non-current	560,414	656,568
	<u>656,568</u>	<u>751,033</u>

The Shire of Cue has complied with the financial covenants of its borrowing facilities during the 2022 and 2023 years.

**(b) Repayments - Borrowings**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Housing - GROH Housing</b>			
Principal repayments	94,465	94,500	92,806
Interest payments	12,109	15,000	13,783
Borrowing costs	4,765	5,000	5,425
	<u>16,874</u>	<u>20,000</u>	<u>19,208</u>

**Principal Outstanding**

Principal outstanding at 01 Jul	751,033	751,033	843,839
Principal repayments	(94,465)	(94,500)	(92,806)
Principal outstanding at 30 Jun	<u>656,568</u>	<u>656,533</u>	<u>751,033</u>

**Loan details**

Institution	Western Australian Treasury Corporation
Type	Fixed rate annuity
Amount of advance	\$980,000
Date of advance	01 Jul 2019
Maturity date	01 Jul 2029
Term	10 years
Repayment schedule	Bi-annual
Interest rate	1.78%

All loan repayments were financed by general purpose revenue.

**New Loans**

The Shire did not enter into any new loan agreements during the year ended 30 June 2023.

**Unspent Borrowings**

There were no unspent borrowings at reporting date.

13. INFORMATION ON BORROWINGS (Continued)

(c) Undrawn Borrowing Facilities

	2023	2022
	\$	\$
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(14,354)	(15,000)
<b>Total amount of credit in use</b>	<u>646</u>	<u>0</u>
<b>Loan facilities</b>		
Loan facilities - current	96,154	94,465
Loan facilities - non-current	560,414	656,568
<b>Total facilities in use at balance date</b>	<u>656,568</u>	<u>751,033</u>
Unused loan facilities at balance date	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

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 27) due to the unobservable inputs, including own credit risk.

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

14. PROVISIONS

(a) Employee Related Provisions

	Provision for annual leave	Provision for long service leave	Total
	\$	\$	\$
<b>Opening balance at 1 July 2022</b>			
Current	145,778	46,570	192,348
Non-current	0	87,220	87,220
	<u>145,778</u>	<u>133,790</u>	<u>279,568</u>
Additional provision	23,227	25,674	48,901
Amounts used	(49,497)	(32,259)	(81,756)
<b>Balance at 30 June 2023</b>	<u>119,508</u>	<u>127,205</u>	<u>246,713</u>
<b>Comprises</b>			
Current	119,508	83,038	202,546
Non-current	0	44,167	44,167
	<u>119,508</u>	<u>127,205</u>	<u>246,713</u>

(b) Other Provisions

The Shire had not other provisions at reporting date.

## **14. PROVISIONS (Continued)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **Employee benefits**

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

#### **Short-term employee benefits**

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

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

#### **Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at 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 re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

#### **Provisions**

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

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

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

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of Cash**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>

Cash and cash equivalents (refer Note 3)	4,044,031	513,063	3,657,749
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**Reconciliation of net cash provided by operating activities to net result**

Net result	3,201,337	6,954,770	2,508,050
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(921)	0	(999)
Fair value gain on acquisition of non-financial assets	(629,697)	0	(9,999)
Loss on revaluation of other infrastructure	96,803	0	0
Depreciation	2,969,858	3,168,660	3,168,495
(Profit)/loss on sale of asset	(1,745)	(9,000)	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(184,606)	730,189	729,248
(Increase)/decrease in inventories	(28,117)	0	9,440
Increase/(decrease) in revenue received in advance	11,040	0	(365,007)
Increase/(decrease) in payables	1,315,861	(38,357)	(646,196)
Increase/(decrease) in provisions	(32,855)	0	50,689
Capital grants, subsidies and contributions	<u>(1,220,778)</u>	<u>(9,500,290)</u>	<u>(2,100,852)</u>
Net cash from operating activities	5,496,180	1,305,972	3,342,869



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

**16. CONTINGENT LIABILITIES**

The Shire is not aware of any contingent liabilities at reporting date.

**17. CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
Staff housing units	476,512	1,296,768
Historical cottage renovations	0	12,950
Window treatments for multiple buildings	0	20,904
Asphalt works on various roads	724,467	0
	<u>1,200,979</u>	<u>1,330,622</u>
Payable:		
- not later than one year	1,200,979	1,330,622

**(b) Operating Lease Commitments**

The Shire did not have any operating lease commitments at reporting date.

**18. JOINT VENTURE ARRANGEMENTS**

The Shire is not involved in any joint venture arrangements.

**19. INVESTMENT IN ASSOCIATES**

The Shire did not have any investments in associates at reporting date.

**20. INVESTMENT PROPERTIES**

The Shire did not hold any investment properties at reporting date.

**21. ELECTED MEMBERS REMUNERATION**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Fees, expenses and allowances to be paid or reimbursed to elected council members			
President's allowance	11,160	11,160	10,896
Deputy President's allowance	2,793	2,800	2,724
Meeting Fees	23,456	30,500	25,767
Travelling expenses / reimbursements	6,531	19,500	9,723
Telecommunications allowance	24,360	24,500	24,070
	<u>68,300</u>	<u>88,460</u>	<u>73,180</u>

22. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) compensation

The total remuneration paid/payable to KMP of the Shire during the year are as follows:

	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	467,733	448,087
Post-employment benefits	68,873	63,970
Other long-term benefits	2,341	37,883
Council members costs	68,300	73,180
	607,247	623,120

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

These amounts represent termination benefits paid to KMP.

22. RELATED PARTY TRANSACTIONS (Continued)

**Transactions with related parties**

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

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

The following transactions occurred with related parties:

	2023 Actual \$	2022 Actual \$
Sale of goods and services	0	0
Purchase of goods and services:		
Key management personnel	0	9,935
Other related parties	18,202	3,636
	18,202	13,571

**Joint venture entities:**

Distributions received from joint venture entities	0	0
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**Amounts outstanding from related parties:**

Trade and other receivables	0	0
Loans to associated entities	0	0
Loans to key management personnel	0	0

**Amounts payable to related parties:**

Trade and other payables	0	0
Loans from associated entities	0	0

**Related Parties**

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

*Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel and are detailed in Note 22.

*Entities subject to significant influence by the Shire*

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

*Other related parties*

Close family members of key management personnel and for entities controlled or jointly controlled by any of the key management personnel or their close family members.

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

23. RATING INFORMATION

(a) Rates

Differential general rate / general rate	2023 Actual			2023 Budget	2022 Actual
	Rate in	Number of properties	Rateable value	Total revenue	Total revenue
	\$	#	\$	\$	\$
<b>Gross rental valuations</b>					
GRV residential	0.103088	84	557,306	57,452	61,257
GRV commercial	0.103088	7	487,440	50,249	33,234
GRV vacant land	0.103088	0	0	0	0
GRV M & T workforce	0.154632	5	598,432	92,537	74,025
UV mining	0.272505	379	8,635,328	2,353,170	2,240,510
UV pastoral	0.080990	13	548,580	44,429	42,270
<b>Sub-total</b>		<b>488</b>	<b>10,827,086</b>	<b>2,597,837</b>	<b>2,451,296</b>
<b>Minimum payment</b>					
<b>Gross rental valuations</b>					
GRV residential	477	52	148,085	24,804	21,761
GRV commercial	477	0	0	0	0
GRV vacant land	477	37	5,397	17,649	16,668
GRV M & T workforce	477	0	0	0	0
UV mining	477	142	123,532	67,734	60,653
UV pastoral	477	5	16,852	2,385	2,315
<b>Sub-total</b>		<b>236</b>	<b>293,866</b>	<b>112,572</b>	<b>101,397</b>
		<b>724</b>	<b>11,120,952</b>	<b>2,710,409</b>	<b>2,552,693</b>
Discounts/incentives (refer Note 23(d))				(2,496)	(2,407)
Rates written-off				(23,754)	(2,115)
<b>Total amount raised from general rates</b>				<b>2,684,159</b>	<b>2,548,171</b>
Interim and back rates				1,358	49,925
<b>Totals</b>				<b>2,685,517</b>	<b>2,598,096</b>

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates (refer Note 12).

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

**23. RATING INFORMATION (Continued)**

**(b) Specified area rate**

No specified area rates were imposed by the Shire during the year ended 30 June 2023.

**(c) Service charges**

No service charges were imposed by the Shire during the year ended 30 June 2023.

**(d) Discounts, incentives, concessions, and write-offs**

**Rates discounts**

<b>Rate or fee</b>			<b>2023</b>	<b>2023</b>	<b>2022</b>
<b>Discount granted</b>	<b>Incentive</b>	<b>Discount</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Discount	N/A	20.0%	1,496	6,355	1,407
Incentive Draw	1,000	N/A	1,000	1,000	1,000
			<u>2,496</u>	<u>7,355</u>	<u>2,407</u>

**Circumstances in which discount/incentive is granted**

**Discount**

Provided to rate payers of this category whose payment of the full amount owing, including arrears and service charges is received on or before 35 days after the date appearing on the rate notice.

**Incentive Draw**

Incentive for the payment of rates and charges by the single payment due date by the way of lottery draw for cash prizes. First prize is \$600, second prize is \$300, and third prize is \$100.

**Waivers or concessions**

No waivers or concessions were offered during the year ended 30 June 2023.

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

**23. RATING INFORMATION (Continued)**

**(e) Instalment Options and Due Dates**

**Option one**

Single full payment 05 Oct 2022

**Option two**

First instalment 05 Oct 2022

Second instalment 07 Dec 2022

Third instalment 08 Feb 2023

Fourth instalment 12 Apr 2023

The instalment plan administration charge is \$15 with an interest rate of 3.0%.

The interest rate on unpaid rates is 7.0%.

**(f) Interest Charges**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on unpaid rates	11,017	13,000	11,283
Interest on instalment plan	934	5,500	495
	<b>11,951</b>	<b>18,500</b>	<b>11,778</b>

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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24. RECONCILIATION OF SURPLUS OR DEFICIT

(a) Net Current Assets Used in the Statement of Financial Activity

	Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Current assets</b>				
Cash and cash equivalents	3	4,044,031	513,063	3,657,749
Receivables and other assets	5	963,249	47,803	766,693
Inventories	6	62,342	34,225	34,225
Financial assets	7	11,769,966	5,625,948	8,942,156
<b>Current liabilities</b>				
Other liabilities	2(b)	(290,195)	0	(123,827)
Trade and other payables	12	(1,803,100)	(402,743)	(476,198)
Borrowings	13(a)	(96,154)	(94,500)	(94,465)
Employee related provisions	14(a)	(202,546)	(192,348)	(192,348)
		14,447,593	5,531,448	12,513,985
<b>Total adjustments to net current assets</b>				
Reserves - cash backed	4	(7,396,396)	(5,625,948)	(6,428,948)
Loan liability - current	13(a)	96,154	94,500	94,465
<b>Net funding position at 30 June</b>		7,147,351	0	6,179,502

(b) Reconciliation of Net Current Assets Carried Forward

In accordance with *Local Government (Financial Management) Regulations 1996 s36(1)(b)*, the following reconciliation provides the difference between the net current assets carried forward of the audited annual report and the amount carried forward for the purpose of the budget.

Net current assets carried forward from the audited annual report	7,147,351
Net current assets carried forward for the purpose of the budget	7,180,910
Difference - Surplus / (Deficit)	(33,559)



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

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

The Shire is not aware of any events occurring after the end of the reporting period.

**26. TRUST FUNDS**

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

	<u>01 Jul 22</u>	<u>Amounts received*</u>	<u>Amounts paid</u>	<u>30 Jun 23</u>
	\$	\$	\$	\$
Cue Land Conservation District Committee	2,080	2	0	2,082
	<u>2,080</u>	<u>2</u>	<u>0</u>	<u>2,082</u>

\* - The Trust account is a no fee no interest account. During the year, Commonwealth Bank accidentally paid interest to the Trust.

## **27. OTHER SIGNIFICANT ACCOUNTING POLICIES**

### **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.

### **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.

### **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.

### **Comparative figures**

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

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

### **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.

### **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.

**27. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**27. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**Impairment of assets**

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

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

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

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



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Cue

To the Council of the Shire of Cue

### Opinion

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

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

In my opinion, the financial report is:

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

### Basis for opinion

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

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

### Other information

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

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a

material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

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

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

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

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

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

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

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

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

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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 Cue for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
28 November 2023



**10.4 SALE OF PROPERTIES**

APPLICANT: Shire of Cue  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Richard Towell - Chief Executive Officer  
 DATE: 15 December 2023

***Matters for Consideration:***

Offering the properties that did not sell at auction for sale.

***Background:***

The following is a list of properties the Shire of Cue has taken possession of for non-payment of rates and the total outstanding rates and charges owing against them.

Address	Charges Outstanding
Lot 397, 86 Austin St Cue	\$10,232.11
Lot 405, 19 Patterson St Cue	\$10,152.81
Lot 417, 41 Wittenoom St Cue	\$18,976.97
Lot 414, 47 Wittenoom St Cue	\$11,129.76

The Shire has offered the properties for sale by public auction at 54 Dowley St Cue on 6 December 2023 at 12.00pm. The properties were passed in at auction for lack of a bid or due to not reaching the reserve price as shown below.

Address	Reserve Price	Sale Price
Lot 397, 86 Austin St Cue	\$10,000.00	Passed in at \$5,000.00
Lot 405, 19 Patterson St Cue	\$10,000.00	Passed in at \$1,000.00
Lot 417, 41 Wittenoom St Cue	\$ 5,000.00	No bids
Lot 414, 47 Wittenoom St Cue	\$ 5,000.00	No bids

***Comments:***

The Shire has the option to offer the land for sale by private contract or to have the land transferred to the Shire of Cue if a reasonable price is not reached at the expiration of twelve months.

**Statutory Environment:**

Part 6, Division 6, sections 6.63 to 6.75 and Schedules 6.2 and 6.3 of the Local Government Act 1995 (the Act) and Part 5 of the Local Government (Financial Management) Regulations 1996 (FMR) regulations 72 to 78 and Forms 2 to 7.

**6.71. Power to transfer land to Crown or to local government**

(1) If under this Subdivision land is offered for sale but at the expiration of 12 months a contract for the sale of the land has not been entered into by the local government, it may by transfer, where the land is subject to the provisions of the Transfer of Land Act 1893, and by deed, where the land is not subject to the provisions of that Act, transfer or convey the estate in fee simple in the land to dash;

- (a) the Crown in right of the State; or
- (b) the local government.

(2) When a local government exercises the power referred to in subsection (1)(a) in relation to any land all encumbrances affecting the land are, by virtue of this section of no further force or effect against that land and the Registrar of Titles or the Registrar of Deeds and Transfers, as the case requires, is to give effect to this section.

(3) When exercising the power referred to in subsection (1)(b) the local government is required to pay the sum secured by, or payable under, a mortgage, lease, tenancy, encumbrance or charge in favour of the Crown in right of the State or a department, agency, or instrumentality of the Crown in right of the State.

(4) Schedule 6.3 has effect in relation to the exercise of the power referred to in subsection (1).

**6.73. Discharge of liability on sale of land**

A sale of land by a local government or a transfer or conveyance of land to the Crown or a local government under this Subdivision discharges dash;

- (a) the land; and
- (b) the owners (present and past) of the land, from any liability to the local government for rates, service charges or other money due to the local government which were, at the time of the sale, transfer or conveyance dash;
- (c) secured by a charge over the land; or
- (d) otherwise recoverable, whether under this Act or another written law, by the local government in respect of the land.

**Schedule 6.3 dash; Provisions relating to sale or transfer of land where rates or service charges unpaid**

**3. Power of sale**

**The power of sale includes dash;**

- (a) power to sell the whole or part of the land either together or in lots dash;
  - (i) by public auction; or
  - (ii) by private contract, if having been offered for sale by public auction, it has not been sold, subject to such terms and conditions with respect to the payment

*of the purchase money or any other matter, including power to fix a reserve price, as the local government thinks fit; and*

*(b) power to vary a contract of sale by agreement with the other party to the contract, and to buy in at auction; and*

*(c) power to rescind a contract for sale on default by the other party to the contract, and to resell without being answerable for loss occasioned by the rescission and resale; and*

*(d) power to make such thoroughfares and to grant such easements of right-of-way or drainage over the land as the circumstances of the case require and the local government thinks fit.*

**Policy Implications:**

*D.1 Debt Recovery – 2.2 Recovery of Rates Arrears*

**Financial Implications:**

Once the properties are sold under the Local Government Act 1995 provisions, all charges owed to the Shire will be discharged requiring the write off any amounts outstanding not covered by the sale price. Total combined charges owing against the properties are currently \$50,491.65. This does not include any additional charges related to the sale of the properties.

**Strategic Implications:**

Nil

**Consultation:**

Justin Smiley - Cloud Payment Group  
Glenn Boyes - Deputy Chief Executive Officer

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council authorise the following in relation to the properties that did not sell at auction.

- Offer 86 Austin Street, Cue to the highest bidder, being \$5,000 and if this offer is declined advertise the property for sale at \$5,000.
- Advertise 41 and 47 Wittenoom Street, Cue for sale at \$5,000.
- Advertise 19 Patterson St Cue for sale for \$10,000.

If the properties have not sold at the expiration of twelve months, transfer the land to the Shire of Cue.

<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
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**MOVED:**

**SECONDED:**

**CARRIED:**

**10.5 MURCHISON REGIONAL STRATEGY 2023-2033**

APPLICANT: Murchison Executive Group  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell - Chief Executive Officer  
DATE: 8 December 2023

***Matters for Consideration:***

Endorsement of the Murchison Regional Strategy 2023-2033.

***Background:***

The Murchison Executive Group has been working in conjunction with the Mid-West Development Commission and Regional Development Australia to create a strategic working document to guide the future direction of the Murchison Region.

***Comments:***

The Murchison Regional Strategy (Strategy) provides a comprehensive road map for the sustainable development and growth of the Murchison Region. The Strategy examines the regions evolution over the next decade and beyond, identifying economic, environmental, and social challenges. The aim of the Strategy is to provide strategic direction and focus for the participating Councils in the Murchison Region to work collaboratively with Local, State and Federal Government resources to achieve desired outcomes for the future of the Murchison Region.

The Strategy has been endorsed by the Murchison Executive Group and by the Murchison Country Zone of WALGA at their November meetings. It is anticipated that all of the individual Councils will also endorse the Strategy to provide a united focus on future priorities.

The Strategy has alignment with the Shire of Cue Strategic Community Plan as well as addressing the needs of the Region as a whole. The document provides an agreed framework to help prioritise the things we need, to achieve the future we want. This clearer picture of our priorities will help us secure local, State and federal government resources and funding for their implementation. It will also help encourage cooperation between all levels of government and the region's businesses and community groups, as we move towards our agreed vision for the future of the Murchison region.

**Statutory Environment:**

*Local Government Act 1995*

**1.1.1 3.1. General function**

- (1) *The general function of a local government is to provide for the good government of persons in its district.*
- (1A) *Without limiting subsection (1), the general function of a local government must be performed having regard to the following —*
  - (a) *the need —*
    - (i) *to promote the economic, social and environmental sustainability of the district; and*
    - (ii) *to plan for, and to plan for mitigating, risks associated with climate change; and*
    - (iii) *in making decisions, to consider potential long-term consequences and impacts on future generations;*
  - (b) *the need —*
    - (i) *to recognise the particular interests of Aboriginal people; and*
    - (ii) *to involve Aboriginal people in decision-making processes;*
  - (c) *the need to consider collaboration with other local governments.*

**Policy Implications:**

Nil

**Financial Implications:**

Any regional projects undertaken will be considered and allowed for in future budgets.

**Strategic Implications:**

Nil

**Consultation:**

Murchison Executive Group

**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council endorse the Murchison Regional Strategy 2023 – 2033.

<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
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**MOVED:**

**SECONDED:**

**CARRIED:**



# MURCHISON REGIONAL STRATEGY

2023-2033

PREPARED BY  
*THE MURCHISON STRATEGY  
WORKING GROUP*  
FOR THE  
*MURCHISON EXECUTIVE GROUP*





# ACKNOWLEDGEMENT

We acknowledge the traditional custodians of the land throughout the Murchison GeoRegion – the Yamatji people.

This includes the Badimia, Wajarri, Yugunga-Nya and Martu people. We recognise their continuing connection to the land, skies, waters and culture and pay our respects to them and to Elders past, present and emerging.

(Credit: [www.murchisongeoregion.com](http://www.murchisongeoregion.com))







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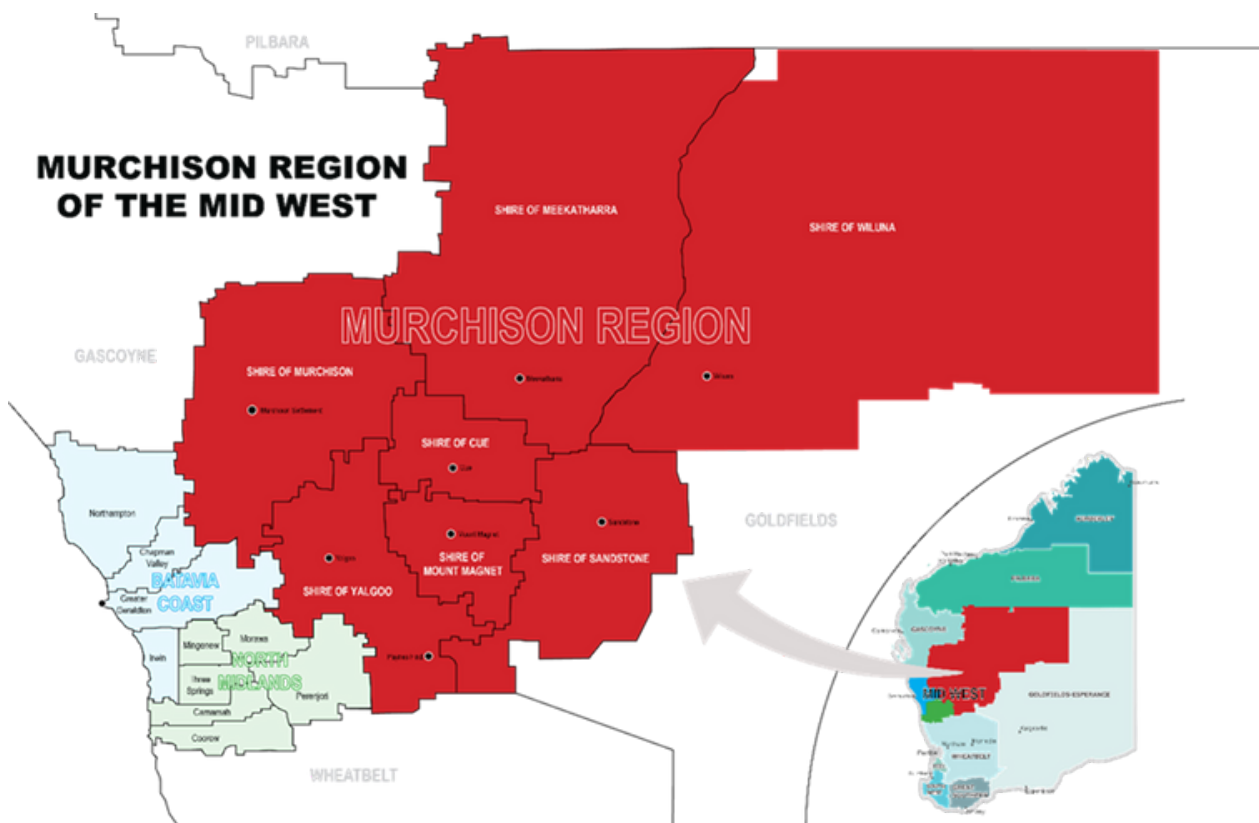


# INTRODUCTION

The Murchison Regional Strategy (the Strategy) aims to provide a comprehensive roadmap for the sustainable development and growth of the Murchison (the Region).

The Strategy has been prepared by the Murchison Executive Group (MEG) in collaboration with Regional Development Australia Mid West and Gascoyne (RDAMWG) and the Mid West Development Commission (MWDC).

MEG comprises the CEOs of the Murchison's seven local governments, with RDAMWG, MWDC and the WA Local Government Association (WALGA) as non-voting guests. MEG has a strong focus on strategic matters and places a high priority on collaborative efforts to enhance the Murchison's economy and liveability.



The Murchison is one of three of WA's Mid West subregions and encompasses the Shires of Cue, Meekeatharra, Mount Magnet, Murchison, Sandstone, Wiluna, and Yalgoo.

Wiluna officially became part of the Goldfields-Esperance region in 2021 but remains an integral part of MEG and the success of this Strategy.



## KEY STATS AND RECENT TRENDS

- The Murchison Region covers over 414,000 square kilometres, making up 89% of the Mid West and 17% of Western Australia's total landmass.
- In 2021, the Gross Regional Product (GRP) of the Murchison was approximately \$2.5 billion, more than doubling (126%) since 2016, when it was \$1.2 billion.
- The Murchison contributed nearly one-third of the total Mid West GRP (\$8.6 billion) in 2021.
- The Region's population at the 2021 Census was 3,153, showing a 3% increase since 2016 (3,065).
- The number of jobs in the Murchison significantly increased by 33% from 3,650 in 2016 to 4,837 in 2021, reflecting the recent economic upswing in the State.
- Out of these jobs, almost 85% (4,109) were filled by people from outside the Murchison (FIFO/DIDO), highlighting the region's importance in job creation for the State.



These figures provide a snapshot of the Murchison Region's growth and economic significance in recent years.



# REGIONAL VISION

Our vision for the Murchison Region is to create a thriving and sustainable lifestyle that ignites growth, fosters boundless opportunities, and strengthens the very fabric of our community.

Communities in Western Australian regions play a crucial role in our State's future prosperity. The objective of this strategy is to define key focus areas and actions that reflect the priorities of the Murchison Region, serving as a foundation for collaborative initiatives and delivering key outcomes.

The Murchison Regional Strategy examines the region's evolution over the next decade and beyond, identifying economic, environmental, and social challenges and opportunities. It presents the region's perspective on shaping its future and how to respond to these issues.

This plan aims to ensure local, state and federal stakeholders recognise the issues and establish new collaborations to address strategic goals and the following significant challenges to our region;

- Population change
- Transforming and emerging industries
- Environmental impacts
- Population health
- Basic infrastructure
- Job and liveability factors

We can collectively progress towards our agreed future by fostering cooperation across municipalities, industries, governments, and interest areas.

# REGIONAL VISION

An agreed framework will prioritise the necessary actions to achieve our desired future. This clearer picture of our priorities will help secure local, state, and federal government resources and funding for implementation. It will also foster cooperation among all levels of government, businesses, and community groups in line with our shared vision for the future of the Murchison Region.

The Murchison Regional Strategy aims to;

- Provide strategic direction and focus for industry, community, and government on Murchison Region priorities and needs.
- Align government investment and service delivery with the State Planning Strategy 2050 and supporting regional strategies.
- Serve as a focal point for dialogue among regional representatives, addressing key opportunities, priorities, and needs.
- Promote the region's development priorities.
- Effectively communicate future opportunities for regional development in a clear and coordinated manner.



The Murchison Regional Strategy encompasses a shared vision for a sustainable and vibrant future for the region and its community members. It outlines key pillars, goals, and priority actions to address opportunities and challenges.





# STRATEGY PILLARS AND REGIONAL GOALS

To effectively respond to identified opportunities and challenges, this Strategy focuses on four key pillars:

## **1. Business and Industry:**

Promote a strong and diverse economy that supports local businesses and attracts external investment.

## **2. Jobs and Skills:**

Develop and retain a skilled workforce capable of meeting the needs of current and emerging industries.

## **3. Liveability:**

Enhance the region's liveability by improving access to essential services and infrastructure, such as affordable housing, healthcare, recreational facilities, social support services, telecommunications and transportation.

## **4. Look to the Future:**

Identify and pursue strategic development opportunities to ensure the Murchison Region is well-positioned to capitalise on future trends and possibilities.

These pillars and the associated goals and priority actions will guide the Murchison Executive Group (MEG) and the Murchison Zone of the Western Australian Local Government Association (WALGA) in collaborative action and advocacy. The Strategy serves as a call to action for partners and external stakeholders.

Together, let's work towards a vibrant and sustainable future for the Murchison Region, where all community members thrive.

# BUSINESS & INDUSTRY

The Murchison Region's economy thrives on three pivotal industries: mining, pastoralism, and tourism, with a notable focus on the emerging sector of Geo and Astro-tourism. By capitalising on these core industries and embracing cutting-edge technologies, we have the potential to adopt sustainable practices, stimulate the growth of existing sectors, and attract new investments.

Traditionally, the region has heavily relied on mining and pastoral farming. However, the global shift towards achieving NetZero emissions presents exciting investment opportunities and encourages innovative thinking within these sectors. This transition in traditional business models and new investments is already underway.

To fully realise the region's economic potential, it is imperative that businesses, government bodies, and community organisations collaborate and collectively drive transformative change. We can further enhance and enrich the Murchison Region by fostering understanding and actively embracing this evolution.



Through strategic collaboration and a shared commitment to progress, we can unlock the region's immense potential and secure a prosperous future for the Murchison community.



# BUSINESS & INDUSTRY - KEY INITIATIVES

The following **KEY INITIATIVES** are recommended:

## **Collaborative Growth and Innovation:**

- Encourage collaboration between local government, mining, pastoralism, and tourism for sustainable regional population growth.
- Focus on innovation in water management, renewable energy, local food production, and support for the carbon economy.

## **Agriculture and Food Production:**

- Expand agriculture and food production through diversification and innovation.
- Support industry leadership and development initiatives in the agricultural sector.
- Support the development of the wild dog fence to enable the reintroduction of small livestock to the region.

## **Infrastructure Development:**

- Invest in road infrastructure to ensure safe transportation.
- Support expansion of townsite industrial areas to facilitate economic development opportunities, eg: transport interchange area.
- Consider the reactivation of disused rail links to reduce heavy vehicle traffic.
- Secure new strategic transport corridors to facilitate future infrastructure development.
- Support the development of the wild dog fence to diversify pastoral properties into the tourism industry.

## **Cultural and Tourism Promotion:**

- Develop the Murchison GeoRegion to capitalise on the region's unique cultural and geological heritage.
- Promote Aboriginal tourism ventures, national parks, and cultural awareness.

## **Business Support and Collaboration:**

- Encourage local businesses to supply goods and services to major industries, fostering better economic multipliers.
- Foster private sector interest in development opportunities to share the burden of infrastructure provision with local government.

By focusing on these key initiatives, we can foster collaboration, drive innovation, enhance infrastructure, promote cultural heritage, and support local businesses. This will unlock the potential of the Murchison region, ensuring its sustainable development and prosperity.





# JOBS & SKILLS

Jobs and skills development are crucial for the sustainable growth of remote towns in the Murchison Region. Creating local employment opportunities and upskilling the workforce can reduce reliance on fly-in fly-out (FIFO) workers and bring more balance to the regional economy.

With the evolving technologies and increased complexity in traditional mining and pastoral industries, it is essential to foster fresh thinking and take action to prepare the local workforce for new opportunities. We must also consider and support the preparedness for future employment and business development in geotourism/astrotourism, new extractive industries, renewable energy generation, carbon capture and storage (CCS), radio astronomy, and their respective supply chains.





# JOBS & SKILLS - KEY INITIATIVES

**The following KEY INITIATIVES are recommended:**

**Collaborative Employment Opportunities:**

- Collaborate with major industries such as mining and pastoralism to create local employment opportunities.
- Promote workforce diversification and inclusion of Aboriginal employment within these industries.

**Skills Development and Training:**

- Develop training and job opportunities within the district to attract and retain skilled individuals.
- Partner with education and training providers to design courses and programs aligned with the needs of local industries.

**Future-Focused Skill Development:**

- Harness the presence of the Square Kilometre Array (SKA) to facilitate skill development in Science, Technology, Engineering and Mathematics (STEM) fields for local residents and businesses.
- Support the maturation of key local leadership and development groups to ensure industry-led future actions.

**Support and Development Programs:**

- Utilise funded employment services to provide support for sustainable programs and foster the development of the local workforce.
- Expand local education and training offerings to provide more opportunities for young people to acquire the necessary skills for employment in the region.

By implementing these key initiatives, we can foster collaboration between industries, develop a skilled and diversified workforce, and provide the necessary support for education and training. This will enable the Murchison Region to meet the demands of evolving industries and create sustainable job opportunities for its residents.





# LIVEABILITY



Ensuring the liveability of small towns in remote areas is crucial for their growth and sustainability. Access to affordable and suitable housing, serviced land, healthcare, education and training, recreational facilities, telecommunications, community safety, and volunteerism are all essential factors for attracting and retaining residents in the Murchison Region.





# LIVEABILITY - KEY INITIATIVES

The following **KEY INITIATIVES** are recommended:

## **Housing and Community Development:**

- Develop and support cost-effective and innovative housing solutions using local building materials.
- Make land available for development, including larger lifestyle blocks to attract families and businesses.
- Encourage public-private partnerships to finance and construct new housing developments.

## **Community Services and Infrastructure:**

- Support volunteer services through incentives and motivators.
- Increase funding for health services and infrastructure to ensure 24-hour access to comprehensive healthcare, mental health support, and ancillary services within the region.
- Develop public spaces suitable for year-round use, such as shopping centres, recreational facilities and cultural centres, considering the extreme seasonal conditions.

## **Connectivity and Infrastructure:**

- Invest in renewable energy infrastructure to reduce electricity costs and promote sustainability.
- Improve internet connectivity through public-private partnerships or government investment.

## **Community Safety and Wellbeing:**

- Strengthen community policing to reduce crime and enhance safety, fostering stronger relationships with the community.
- Encourage community engagement in crime prevention through education and awareness campaigns.





# LIVEABILITY - KEY INITIATIVES

## Family-Friendly Environment:

- Develop after-school activities and regional sporting events to attract families to remote towns.
- Offer incentives for businesses to relocate to remote towns and provide job opportunities.
- Encourage flexible working arrangements to ensure town services are available seven days a week.

## Healthcare Services:

- Prioritise the upgrade of the Meekatharra Hospital, serving the entire Murchison Region, to a modern, state-of-the-art facility offering comprehensive health services.
- Ensure residents have access to a range of healthcare options and develop specialist services to all towns within the Murchison Region, including dental and mental health services.
- Improve and expand healthcare infrastructure, including sustainable emergency ambulance services, to meet the region's health needs.
- Increase access to quality mental health services to address the high suicide rate and promote positive long-term health outcomes in the region.



By focusing on these key initiatives, we can enhance the liveability of the Murchison region, attract, and retain residents, and create a thriving community for all.

# LOOK TO THE FUTURE

The "Look to the Future" pillar serves as a foundational element for the success of the Murchison Regional Strategy. It emphasises a positive outlook and encourages forward-thinking to create opportunities for regional lifestyle and prosperity. The focus is on maximising employment opportunities, enhancing the Murchison's economic base, and building community resilience and capacity to adapt to constant change.

To ensure a prosperous and sustainable future, the Murchison Region should foster a positive outlook, promote innovation, and embrace new ways of thinking. This requires strong partnerships and collaboration between all levels of government, industry, and the community.







# LOOK TO THE FUTURE - KEY INITIATIVES

The following **KEY INITIATIVES** are recommended:

## **Remote Living:**

- Develop the Murchison Region as a hub for remote living and working that promotes community liveability and worker well-being.
- Establish the Murchison as a hub that fosters innovation and ignites new opportunities.

## **Economic Base Enhancement:**

- Focus on enhancing the top five industries that will underpin the Murchison's economic base for the next 15 years, specifically focusing on maximising employment opportunities for local residents.
- Foster industry diversification to reduce reliance on a single industry.

## **Long-term Strategic View:**

- Develop a long-term strategic vision for the region over the next 25 years, considering both new and existing areas of industry and technology.

## **Partnerships and Collaboration:**

- Enhance partnerships between government, industry, and the community to support the region's growth and development.

## **Sustainable Practices and Renewable Energy:**

- Promote investment in renewable energy and sustainable practices to support the region's growth and sustainability.

## **Entrepreneurship and Innovation:**

- Foster a culture of entrepreneurship and innovation in the region to create new business opportunities and stimulate job growth.

## **Cultural and Geological Heritage Promotion:**

- Develop and promote the Murchison Region's unique cultural and geological heritage to attract tourism and investment.

By activating these key initiatives, the Murchison Region can proactively shape its future, embrace opportunities, and build a prosperous and resilient community for years to come.



# CONCLUSION

With unwavering determination and a shared vision for success, the Murchison Region is poised to embark on a transformative journey towards growth and prosperity. By embracing the power of collaboration, innovation, and sustainability, we can unlock the region's immense potential and create a bright future for its residents and industries.

By activating these four pillars - Jobs & Skills, Liveability, Business & Industry, and Look to the Future - we will conquer challenges, attract and retain a highly skilled workforce, and enhance the well-being of our community. These pillars serve as our guiding principles, leading us towards a thriving and sustainable Murchison Region.

Through strategic planning and the implementation of priority actions, we will strengthen industries, diversify economic opportunities, and support the development of local businesses. We will also prioritise the well-being of our residents, providing affordable housing, quality healthcare, and accessible services that enhance liveability.

The commitment to fostering innovation, supporting entrepreneurship, and promoting sustainable practices will drive the Murchison Region forward. By embracing emerging technologies, harnessing our unique cultural and geological heritage, and cultivating strategic partnerships, we will position the Murchison as a hub of growth, opportunity, and prosperity.

This plan's strategic goals will serve as a compass, guiding the Murchison Executive Group and the Murchison Zone of State Council as they champion growth and sustainability. Together, with a spirit of positivity and collaboration, we will overcome obstacles, amplify our strengths, and create a vibrant tapestry of success in the Murchison Region.

Let us celebrate this journey and embrace the limitless possibilities that lie ahead. Together, we will shape a future that is not only prosperous but also filled with hope, inspiration, and boundless positivity for generations to come. The Murchison Region's potential knows no bounds, and with our collective efforts, we will write a remarkable success story that creates a legacy for years to come.

# APPENDIX: KEY INITIATIVES SUMMARY

Business and Industry	Jobs and Skills	Liveability	Look to the Future
Develop strategies to increase tourism opportunities in the Murchison and develop the subregion into a renowned tourism destination.	Develop an Aboriginal Economic Development Plan for the subregion.	Develop strategies to arrest population decline in all towns e.g. attraction and retention, education, housing etc.	Work with the mining sector to maximise benefits to local communities and economies to encourage local economic development and better local returns from mining.
Create a UNESCO global geopark within the Murchison GeoRegion.	Upgrade airports to increase inter-regional flights within the Murchison.	Pursue reliable and affordable telecommunications in all towns, communities and main roads.	Continue support for the development of the Murchison vermin fence to provide for the re-introduction of small livestock for pastoral production.
Lobby for renewable energy resources and be pioneers in renewable energy generation for power in remote communities.	Explore Migration skilled worker programs to attract families to live and work in the region.	Lobby for improved health services to reach a standard that is uniform across the State.  Advocate for the Meekatharra hospital replacement.	Position the Murchison as a potential leader in the development of innovative water management solutions for primary production and domestic consumption.
Explore opportunities to develop Aboriginal tourism ventures	Collaborate with the Mining Industry to increase the percentage of Resident Mining Workers	Advocate for improved access to mental health resources to provide support services for the region.	Minimise landfill and maximise recycling and innovation in waste management.
Provide ongoing support for the Gascoyne Murchison Outback Pathways and other collaborative marketing and development initiatives.	Facilitate a Training and Education Hub to enable local residents to gain long term skilled employment.	Explore affordable housing options and innovations.	Explore recycling and waste to energy as a solution to minimising waste.
Develop greater consistency with roads agreements between Shires and Industry for investment into improved road infrastructure.  Expand the region's rail network to service the proposed development of remote ore deposits.	Build capacity and services to support growth in tourism and meet visitor expectations.	Upgrade and seal significant roads including Meekatharra-Wiluna Road and Carnarvon - Meekatharra Road.  Improve road safety and standards for heavy vehicles and wide loads.  Give consideration that haulage routes don't conflict with community space.	Support net-zero carbon emissions projects within the region.





WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION'



**APPLICATION FOR PROGRAM OF WORKS WITHIN CUE  
TOWNSITE**

**10.6**

APPLICANT: Schalk Van Diggelen  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell - Chief Executive Officer  
DATE: 15 December 2023

***Matters for Consideration:***

Request for approval to conduct program of works on P20/2393, which sits predominantly within the Cue town site.

***Background:***

Schalk and Peter Van Diggelen have purchased tenement P20/2393, previously belonging to Gary Allen Tegg, most of which encroaches upon the Cue Townsite. The new owners have applied for a new program of works as the current program of works was not transferred to them with the sale of the lease.

The applicants have provided a map of their proposed program and location as attached. Also attached is a further map that has been produced from information obtained from Tengraph, which shows more clearly the proximity of the works in relation to the town site.

I have had discussions with Schalk Van Diggelen in relation to the proposed works and already rejected their first proposal with it's vicinity being too close to residential properties. The current proposal is approximately four hundred metres back from the nearest town site development.

***Comments:***

The proposed tenement encompasses the area formerly held by Golden State Mining as mining lease M 20/548, which itself comprised former tenements P 20/2026, P 20/2067 and P 20/2232, previously held by Western Mining.

Western Mining were granted permission to conduct scrape and detect operations on tenement P 20/2026 to a depth of 200mm at the Council meeting of 15 April 2014.



Following a request from Western Mining to approve mining activity contained in a proposed programme of works on mining tenements which encroach upon the Cue town site, Council, at their meeting of 21 November 2017, passed the following resolution:

*That Council indicate its approval of the mining activities proposed by Western Mining detailed in their programme of work application to the Department of Mines and petroleum dated 13 November 2017, subject to adherence to the conditions contained in the document titled Western Mining Pty Ltd, Management Plan – P 20/2026, November 2017.*

Following a later request to amend that approval, Council, at their meeting of 19 June 2018, passed the following resolution:

*That Council agree to amend the approval granted to Western Mining on 21 November 2017 of mining activities on tenements encroaching on the Cue townsite by including additional areas on tenements P 20/2026 and P 20/2067 as detailed in the plan contained at Appendix 8.*

At the ordinary meeting of Council held on 17 March 2020, Council resolved to withdraw the objection to mining tenement application P 20/2393 when it was applied for by Gary Tegg.

**Statutory Environment:**

Nil

**Policy Implications:**

**C.1 MINING WITHIN THE TOWN BOUNDARY**

**1. Cue Townsite**

*1.1 The shire generally opposes the granting of any mining lease or license that may affect;*

*a) The satisfactory continuation of existing urban uses within and adjacent to the existing townsite; and*

*b) The planned use of the land in the vicinity of the townsite.*

*c) The Council may by decision permit limited mining activities within Cue townsite but only under conditions that will be determined at the time by the Council.*

*1.2 The Council may approve mining activities close to but external from the Cue townsite and such conditional approval may include but will not be limited to landscaping, dust/noise suppression measures, and any other provisions considered by the Council to be necessary to protect and preserve the amenity of the existing*

*nearby uses especially residential uses.*

**Financial Implications:**

Nil

**Strategic Implications:**

*Strategic Community Plan 2017-2027*

*Outcome 1.1 Maximise local economic opportunities to benefit the whole community*

*1.1.1*

**Consultation:**

Schalk Van Diggelen

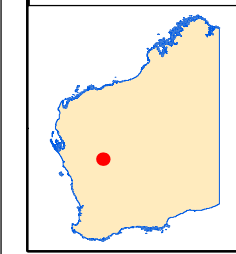
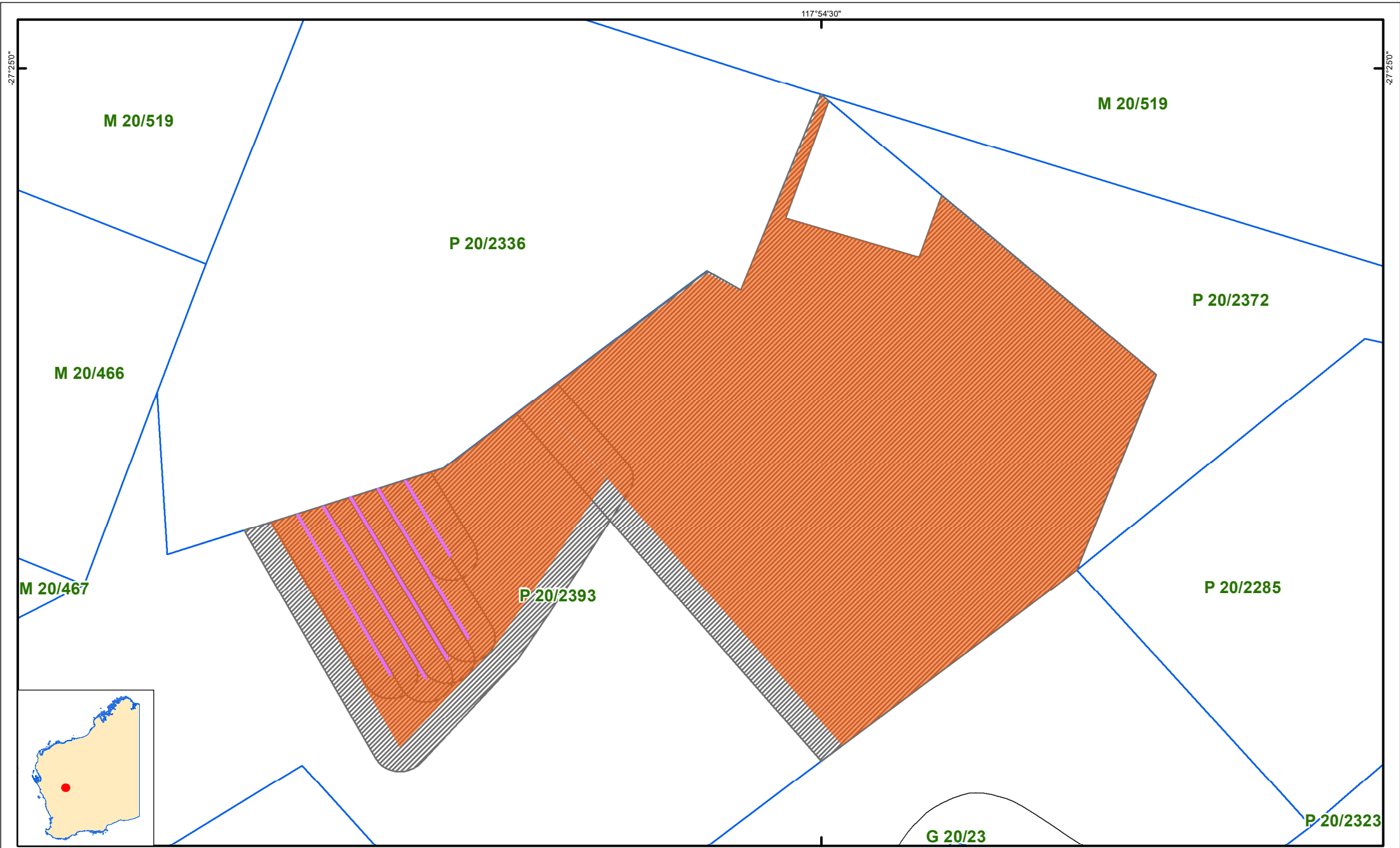
**Officers Recommendation:**

**Voting Requirement:** Simple Majority

That Council grant approval for the program of works on P20/2393 as attached, under the following conditions:

- All; A copy of the DMIRS programme of work approval is provided to the Shire prior to works commencing.
- All; No activity is to be undertaken that will cause dust to travel towards the townsite.
- All; Approval is not transferrable.

<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	



**Legend**

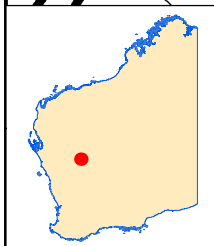
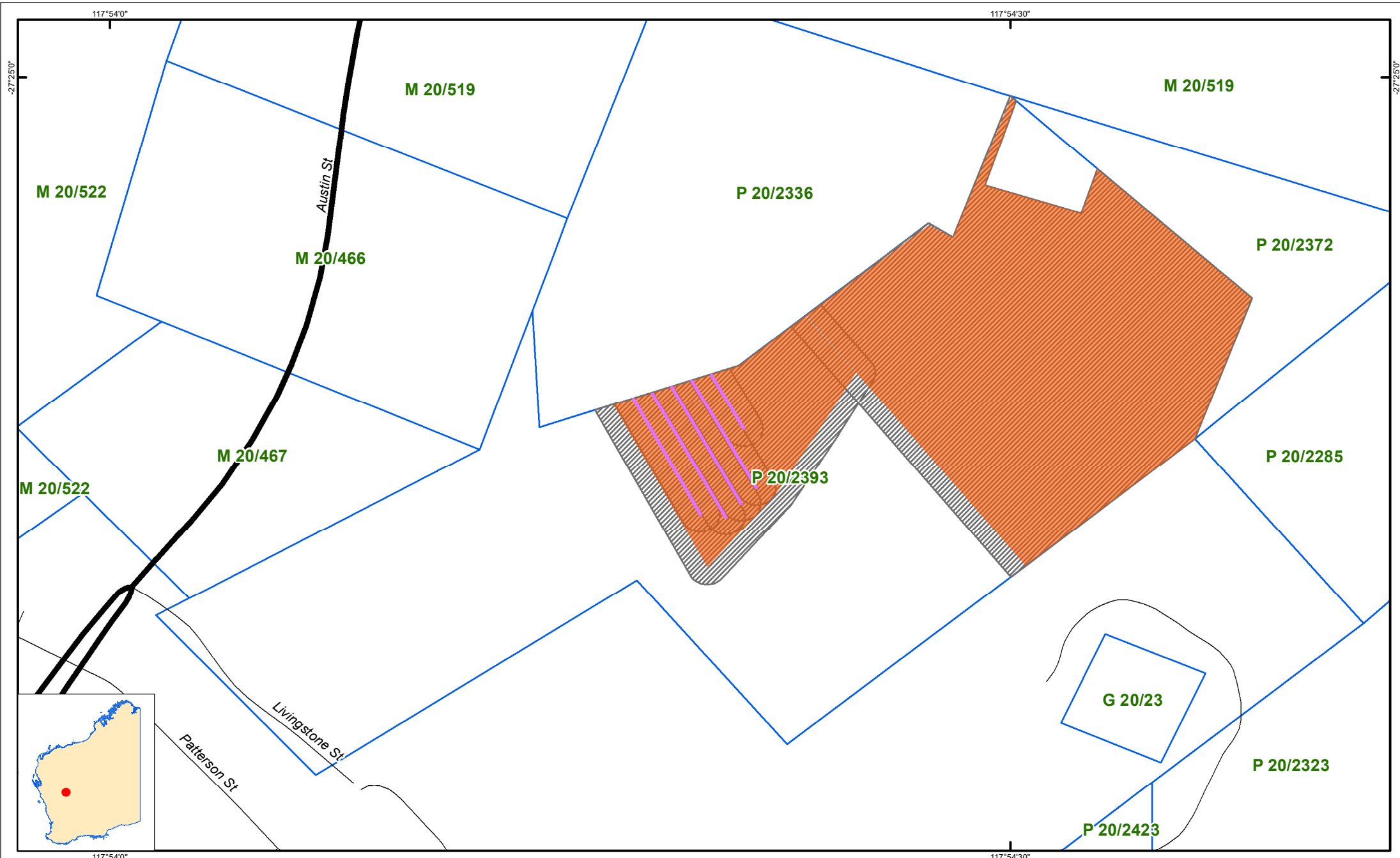
- Costean
- Tenements - Live
- Envelope
- Coastline
- Surface Disturbance
- Minor Road



Government of Western Australia  
 Department of Mines, Industry Regulation and Safety

Scale: 1:3,563  
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 Latitude/Longitude  
 GEOCENTRIC DATUM OF AUSTRALIA 1994  
 22/11/2023, 08:28 PM

**SIMON JOHN GOBBETT**  
 Programme of Work: 121921



- Legend**
- Costean
  - Envelope
  - Minor Road
  - Coastline
  - Surface Disturbance
  - Highway
  - Tenements - Live



Government of Western Australia  
 Department of Mines, Industry Regulation and Safety

Scale: 1:4,971  
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Latitude/Longitude  
 GEOCENTRIC DATUM OF AUSTRALIA 1994

22/11/2023, 08:28 PM

**SIMON JOHN GOBBETT**  
 Programme of Work: 121921





11

**MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**12            MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**





**13 NEW BUSINESS OF AN URGENT NATURE**

**14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**Council Decision:** **Voting Requirement:** Simple Majority

**MOVED:**

**SECONDED:**

That the meeting be closed to members of the public to discuss confidential matters.

**CARRIED:**

**15 CLOSURE**