



**MINUTES FOR THE
ORDINARY COUNCIL MEETING
HELD ON**

Wednesday 17 October 2018

PROCEDURE FOR PUBLIC QUESTION TIME, DEPUTATIONS, PRESENTATIONS AND PETITIONS AT COUNCIL MEETINGS

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

Petitions A formal process where members of the community present a written request to the Council.	Deputations A formal process where members of the community request permission to address Council or Committee on an issue.	Presentations An occasion where awards/gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government
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PROCEDURE FOR DEPUTATIONS

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business. Any person or group wishing to be received as a deputation by the Council shall send to the CEO an application:

- I. Setting out the agenda item to which the deputation relates;
- II. Whether the deputation is supporting or opposing the officer's or Committee's recommendation; and
- III. Include sufficient detail to enable a general understanding of the purpose of the deputation.

Notice of deputations need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281192 or email governance@mingenew.wa.gov.au to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- I. is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- II. is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- III. additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

PROCEDURE FOR PRESENTATION

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by 5pm on the day before the meeting and agreed to by the Presiding Member. Please contact the Shire via telephone on 99281102 or email governance@mingenew.wa.gov.au to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received / awarded by the Shire President or an appropriate Councillor.

PROCEDURE FOR PETITIONS

Please note the following protocol for submissions of petitions. Petitions must:

- be addressed to the Shire President.
- be made by electors of the district.
- state the request on each page of the petition.
- contain the names, addresses and signatures of the elector(s) making the request, and the date each elector signed.
- contain a summary of the reasons for the request.
- state the name and address of the person whom arranged the petition for correspondence to be delivered to, as correspondence is not sent to all the signatures on the petition.

Where a petition does not relate to or conform to the above it may be treated as an 'informal' petition and the Chief Executive Officer may at his discretion forward the petition to Council accompanied by an officer report.

PROCEDURE FOR PUBLIC QUESTION TIME

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the Local Government Act 1995) sets aside a period of 'Public Question Time' to enable a member of the public to put up to two (2) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Shire President may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the Shire of Mingenew Standing Orders Local Law 2017:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to two (2) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by 5pm on the day before the meeting and be signed by the author. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

- **During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.**
- **Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.**
- **Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.**

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SHIRE OF MINGENEW

MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 17 OCTOBER 2018 COMMENCING AT 4.30pm

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The President HM Newton declared the meeting open at 4.30pm and welcomed all in attendance.

2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE COUNCILLORS

HM Newton	President	Town Ward
CR Lucken	Deputy President	Town Ward
KJ McGlinn	Councillor	Town Ward
RW Newton	Councillor	Rural Ward
JD Bagley	Councillor	Rural Ward
GJ Cosgrove	Councillor	Rural Ward
LM Eardley	Councillor	Town Ward

STAFF

N Hay	Chief Executive Officer
B Bow	Governance Officer

VISITORS

Nil

APOLOGIES

Nil

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

There being no members of public present the President proceeded with the meeting allowing a period of 15 minutes for questions from the public up until 4:45pm.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6.0 DECLARATIONS OF INTEREST

Nil

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

7.1.1 ORDINARY MEETING HELD 19 SEPTEMBER 2018

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION – Resolution 17101801

Moved: Cr Eardley / Seconded: Cr Newton

That the minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 19 September 2018 be confirmed as a true and accurate record of proceedings.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

9.0 OFFICERS REPORTS

4.32pm PROCEDURAL MOTION

Moved: Cr Lucken / Seconded: Cr Bagley

That Council,

1. bring forward Item 9.4.2; and
2. that such clause(s) of the Shire of Mingenew Standing Orders be suspended to allow Councillors to discuss Item 9.4.1 with the proponent.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

4.34pm **NNNN** phoned into the meeting.

Councillors asked several questions of the proponent.

4.38pm Discussion ended with the proponent.

4.38pm PROCEDURAL MOTION

Moved: Cr Lucken / Seconded: Cr Eardley

That Council resume Standing Orders to bring forth formal debate.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

9.4.2 SATELLITE GROUND STATION NETWORK

Location/Address:	Lot 32 Depot Hill Road, Nangetty
Name of Applicant:	Capricorn Space Pty Ltd
Disclosure of Interest:	Nil
File Reference:	A919
Date:	9 October 2018
Author:	Simon Lancaster, DCEO/Planning Advisor, Shire of Chapman Valley
Senior Officer:	Nils Hay, Chief Executive Officer

Summary

Council is in receipt of an application for the development of a satellite ground station network upon Lot 32 Depot Hill Road, Nangetty. This report recommends that Council grant conditional approval.

Attachment

Attachment 9.4.2 - Copy of submitted development application (provided as separate attachment)

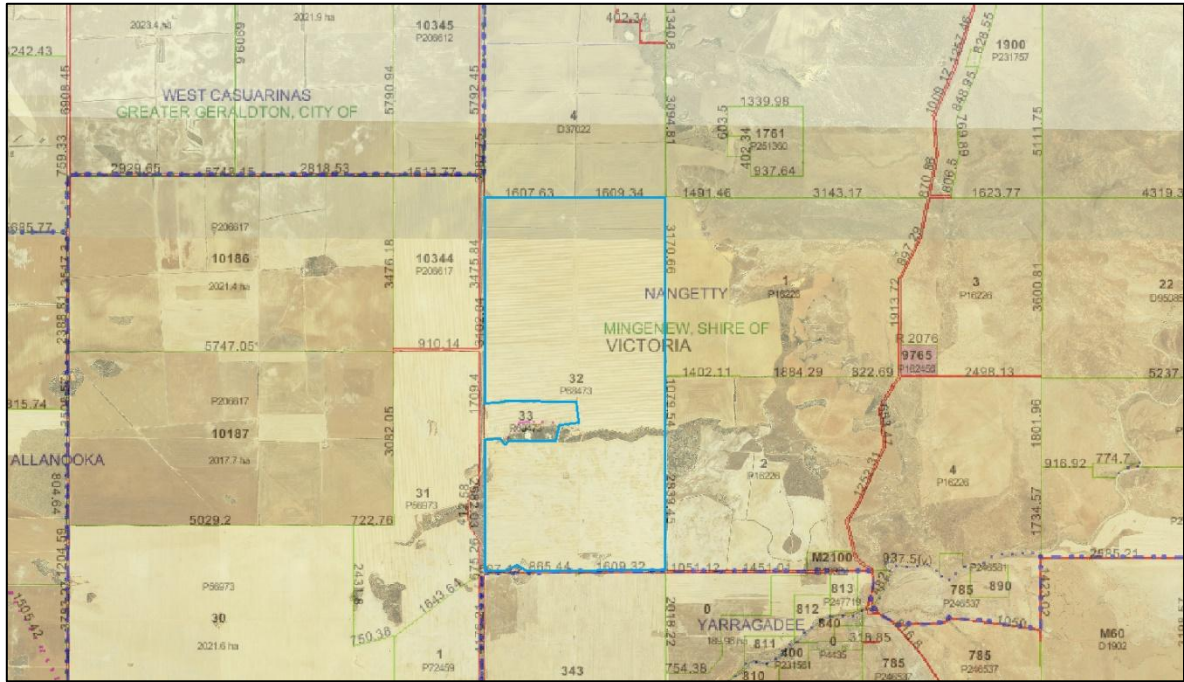
Background

Lot 32 is a 2,305.1148ha property, owned by Alex Pearse Pty Ltd, that is largely cleared and used for cropping purposes, and located on the eastern side of Depot Hill Road.

Figure 9.4.2(a) – Location Plan for proposed Satellite Ground Station Network site



Figure 9.4.2(b) – Cadastre overlaid upon aerial photo of Lot 32 Depot Hill Road, Nangetty



The proposed satellite ground station network would initially consist of the following within a 122m x 108m area:

- communications hut;
- 6 satellite dishes clustered around the communications hut (each dish would be approximately 5m in diameter and mounted on a 3m column);
- generator compound and fuel storage;
- internal gravel access track network;
- 2.1m high mesh security fence.

Were the initial stage to prove successful the development would expand to up to 21 antenna pads within a 240m x 240m area, replicating the stage 1 layout, that would be serviced by the single original communications hut.

The closest satellite dish to the property boundary would be sited at a setback of 15m, and would be 70m east of the Depot Hill Road carriageway itself.

The communications hut would be setback approximately 65m from the property boundary and 115m from the Depot Hill Road carriageway. The building would have masonry and colorbond cladding and a skillion roof with an enclosed floor area of 7.69m x 15.19m (116.81m²) and total roof area of 18.65m x 11.5m (214.475m²). The building would house the computer racks, battery room and also contain amenity facilities.

The submitted development application, that elaborates upon this proposal and includes a site plan of the proposed stage 1 and subsequent stage layout, and floor and elevation plans for the communications hut, along with photographs of similar developments elsewhere, has been provided as **separate Attachment 9.4.2**.

Figure 9.4.2(c) – View of proposed development site looking south-east



Comment

Shire staff do not raise objection to the proposed satellite ground station network on the following basis:

- the visual impact of the development would not be considered an issue given the existence of other telecommunications infrastructure in the surrounding area, with an existing satellite station approximately 3.5km further south along Depot Hill Road, and an existing repeater mast approximately 500m north along Depot Hill Road;
- the development would not require the clearing of any remnant vegetation and is removed from environmental features such as watercourses;
- although the development will be visible from Depot Hill Road it would be screened by existing roadside vegetation;
- the development would diversify the economic and employment base of the Shire through the need to employ local people to service the facility;
- the development footprint (approximately 1.4ha for stage 1 and 5.8ha for the ultimate configuration) is not considered large in the context of the surrounding broadacre farming operations and would not therefore unduly impact upon agricultural production;
- the proposed satellite ground station network would be located approximately 3.5km east of the nearest residence and there is limited ability under the current zoning and scheme provisions for future residences to be sited any closer to the facility;
- the development would access Depot Hill Road via the farm's existing gravel track access point that provides good sightlines to the north and south;
- the vehicle movements required at both construction stage and for ongoing maintenance would not be considered significant;
- the development is not anticipated to impact upon any local communications networks (e.g. TV, fire radio etc.) as the signal direction and frequencies used for this form of infrastructure are different to those used for localised forms of communication/signals; &
- the proposed development location is not upon/within a recorded Aboriginal or European heritage site.

Figure 9.4.2(d) – View looking south & north along Depot Hill Road from access point



Consultation

Council is not required to undertake community consultation for this application should it be considered under Section 4.4.2(a) of the Scheme.

Alternatively, Council also has the right to advertise the under Sections 4.4.2(b) and 9.4 of the Scheme should it wish to seek comment on the proposal and return the matter to a future meeting of Council for consideration of any received submissions, prior to making its determination.

Statutory Environment

Lot 32 Depot Hill Road, Nangetty is zoned 'Rural/Mining' under the Shire of Mingenew Local Planning Scheme No.3 ('the Scheme').

The application is considered to meet the definition of 'Telecommunications Infrastructure' which is defined under Schedule 1 of the Scheme as follows:

"means land used to accommodate any part of the infrastructure of a telecommunications network and includes any line, equipment, apparatus, tower, antenna, tunnel, duct, hole, pit or other structure used, or for use in or in connection with, a telecommunications network."

'Telecommunications Infrastructure' is not listed, however, in the Zoning Table of the Scheme, and this application must therefore be addressed through Section 4.4.2 of the Scheme:

"4.4.2 If a person proposes to carry out on land any use that is not specifically mentioned in the Zoning Table and cannot reasonable be determined as falling within the type, class or genus of activity of any other use category the Local Government may:

- (a) determine that the use is consistent with the objectives of the particular zone and is therefore permitted;*
- (b) determine that the use may be consistent with the objectives of the particular zone and thereafter follow the advertising procedures of clause 9.4 in considering an application for planning approval; or*
- (c) determine that the use is not consistent with the objectives of the particular zone and is therefore not permitted."*

Council may determine in accordance with Section 4.4.2(a) that the proposed development is not inconsistent with the objectives of the 'Rural/Mining' zone which are listed in the Scheme as follows:

"The use of land in the Rural-Mining Zone shall be consistent with the following objectives:

- to provide for rights of vehicular access, unfettered as to time, location and circumstance, to any land subject of a planning approval;*

- *to ensure the preservation of the rural character and appearance of land within the zone;*
- *to protect the economic viability of agricultural production via support only for subdivision or boundary relocation which retains or results in lot or location sizes which facilitate ongoing agricultural activity.*
- *to preserve and protect the natural undeveloped land areas throughout the zone and to provide for the planting of trees and other suitable vegetation via the imposition of conditions on any planning consent issued, in order to assist in balancing the greenhouse effect, provide shade, prevent erosion, reduce salinity and provide habitats for native fauna.”*

Policy Implications

The Western Australian Planning Commission have prepared Statement of Planning Policy 5.2 ‘Telecommunications Infrastructure’ (2015) for applications for above and below ground telecommunications infrastructure other than those facilities exempted under the *Telecommunications Act 1997*. The policy has the following objectives:

- facilitate the provision of telecommunications infrastructure in an efficient and environmentally responsible manner to meet community needs;
- manage the environmental, cultural heritage, visual and social impacts of telecommunications infrastructure;
- ensure that telecommunications infrastructure is included in relevant planning processes as essential infrastructure for business, personal and emergency reasons; and,
- promote a consistent approach in the preparation, assessment and determination of planning decisions for telecommunications infrastructure.

Section 5.1 of the policy recognises that in many instances the primary impact of above ground telecommunications infrastructure is a visual one and provides the following guidance:

“For telecommunications infrastructure to be effective, structures are generally located prominently, at high points in the landscape or on top of buildings, where they are more likely to be visible to the public.

The planning authority may exercise discretion in addressing the visual impacts of telecommunications infrastructure. Visual impacts of an infrastructure development proposal should be assessed by applying the following set of policy measures to guide the location, siting and design of the structure.

5.1.1 The benefit of improved telecommunications services should be balanced with the visual impact on the surrounding area.

- i) Assessment of the visual impact of development proposals for telecommunications infrastructure should be made on a case by case basis;*
- ii) Telecommunications infrastructure should be sited and designed to minimise visual impact and whenever possible:*
 - a) be located where it will not be prominently visible from significant viewing locations such as scenic routes, lookouts and recreation sites;*
 - b) be located to avoid detracting from a significant view of a heritage item or place, a landmark, a streetscape, vista or a panorama, whether viewed from public or private land;*
 - c) not be located on sites where environmental, cultural heritage, social and visual landscape values maybe compromised and*
 - d) display design features, including scale, materials, external colours and finishes that are sympathetic to the surrounding landscape;*
- iii) In addition to the existing exemptions under the Telecommunication Act, local governments should consider exempting telecommunications infrastructure from the requirement for development approval where:*

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- a) *The infrastructure has a maximum height of 30 metres from finished ground level;*
- b) *The proposal complies with the policy measures outlined in this policy; and*
- c) *The proponent has undertaken notification of the proposal in a similar manner to 'low impact facilities' as defined and set out in the Mobile Phone Base Station Deployment Industry Code (C564:2011);*
- iv) *Telecommunications infrastructure should be located where it will facilitate continuous network coverage and/or improved telecommunications services to the community; and*
- v) *Telecommunications infrastructure should be collocated and whenever possible:*
 - a) *Cables and lines should be located within an existing underground conduit or duct; and*
 - b) *Overhead lines and towers should be co-located with existing infrastructure and/or within existing infrastructure corridors and/or mounted on existing or proposed buildings."*

Figure 9.4.2(e) – View looking north from proposed site towards Nangetty repeater mast



Financial Implications

The application would not have a budgetary impact to Council.

Strategic Implications

The proposed satellite ground station network would assist in meeting the following economic objective identified within the Shire of Mingenew Strategic Community Plan (2012) *"to be a diverse and innovative economy with a range of local employment opportunities."*

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710182

Moved: Cr Lucken / Seconded: Cr Newton

That Council grant formal planning approval for a Satellite Ground Station Network upon Lot 32 Depot Hill Road, Nangetty subject to compliance with the following:

Conditions:

- 1 Development shall generally be in accordance with plans included within Attachment 9.4.2 to the Council Agenda report and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.
- 2 Any additions to or change of use of any part of the buildings or land (not the subject of this consent/approval) considered by the Chief Executive Officer to represent significant variation from the approved development plan requires further application and planning approval for that use/addition.
- 3 The applicant is to prepare, submit and adhere to a Management Plan to the approval of the local government.
- 4 The applicant is responsible to ensure that no parking of vehicles associated with the development occurs within the Depot Hill Road reserve.
- 5 The crossover/access-point onto Depot Hill Road is required to be located, constructed and maintained to the approval of the local government.
- 6 The applicant shall at their expense, repair, reinstate or replace any road infrastructure that is damaged, becomes unsafe or fails to meet appropriate engineering standards where the damage to the road network is caused by reason of use of the road in connection with the approved development.
- 7 All lighting devices associated with the development shall be installed and shaded in such a way as to not cause undue light spill to passing motorists to the approval of the local government.

Notes:

- (a) In relation to condition 3 the Management Plan is to include sections relating to Fire Management, Fuel Storage and Post Closure Site Rehabilitation.
- (b) The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation from State or Federal Government agencies. It is the applicant's responsibility to obtain any additional approvals required before the development/use lawfully commences.
- (c) Should the applicant be aggrieved by this determination there is a right (pursuant to the *Planning and Development Act 2005*) to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 FEES AND CHARGES CORRECTION – COMMUNITY BUS VEHICLE HIRE and ACCOUNT ENQUIRY FEE

Location/Address: Shire of Mingenew
Name of Applicant: Not Applicable
Disclosure of Interest: Nil
File Reference: ADM0305
Date: 03 October 2018
Author: Neil Hartley, Consultant

Summary

An error in the formulation of the Fees and Charges Table (as it relates to Community Bus Vehicle Hire) has occurred for the 2018/19 financial year and requires correction. Also, a reversion of a proposed change to the “Account Enquiry fee” (back to its 2017/18 level) is considered appropriate.

The process for altering a local government’s fees and charges requires that the procedure as set out in section 6.16 and 6.19 of the Local Government Act 1995 to be followed.

Attachment

Nil

Background

The Shire of Mingenew generally sets its fees and charges annually as part of the budget adoption process. The Fees and Charges Table was adopted by Council at its 22 August 2018 meeting (item 9.2.1 - Adoption of 2018/19 Budget) however two fees require reconsideration -

Community Bus Vehicle Hire - the Community Bus Vehicle Hire fee was formulated incorrectly and requires correction. The fee described as *Category 2 - Mingenew Based Business/Commercial Enterprises* should not be shown as a separate fee, but as in previous years, included with *Category 2- Community & Sporting Groups and Ratepayers*, with the fee remaining the same as was applicable in 2017/18 (vis. \$85.00).

Account Enquiry fee - the Account Enquiry fee was reduced (from \$80.00 to \$30.00/hour) on assessment that it seemed higher than necessary. Upon a more detailed review, it is evident that the original fee more accurately reflects the Shire’s costs of providing the information required (mostly in relation to the Shire providing details to settlement/real estate agencies of any outstanding debts and property related licenses/approvals as part of a property ownership transfer).

Comment

Fees and Charges are an important part of a local government’s financial makeup and provide the community with access to facilities and services at predetermined Council endorsed prices. The imposition and collection of those set fees is undertaken as an operational activity.

The process for adding new, deleting unnecessary, or correcting an error in a local government’s fees and charges requires that the procedures as set out in section 6.16 and 6.19 of the Local Government Act 1995 be followed. In particular, the new fee (for Mingenew Based Business/Commercial Enterprises) cannot come into effect until after the public advertising has occurred.

Consultation

Nil.

Statutory Environment

Section 6.16 of the Local Government Act 1995 (Imposition of Fees and Charges) outlines that a local government may impose and recover a fee or charge for any goods or service it provides and amended them from time to time during a financial year.

Section 6.19 of the Local government Act (Local government to give notice of fees and charges) requires that where a local government wishes to impose any fees or charges after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of its intention to do so; and the date from which it is proposed the fees or charges will be imposed.

Policy Implications

Nil.

Financial Implications

As both fees are proposed to revert back to the same charge as for 2017/18, there will be no difference to the Shire's financial position, year on year.

Strategic Implications

The Corporate Business Plan (2015 – 19) includes a Civic Leadership objective, namely, to maintain a collaborative and innovative community with strong and vibrant leadership. It particularly includes two Outcomes, namely, to provide “an open and accountable local government that is respected, professional and trustworthy.”; and “Local term planning and strategic management”.

Voting Requirements

Absolute Majority

(Section 6.16(3) of the Local Government Act 1995 (Imposition of Fees and Charges).

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION – Resolution 1710183

Moved: Cr McGlenn / Seconded: Cr Bagley

That Council –

1. Pursuant to section 6.16 and 6.19 of the *Local Government Act 1995* correct the formulation error within the 2018/19 List of Fees & Charges Schedule as per 2 below and give local public notice of the changes, with the revised fee/charge taking effect from 25 October 2018.

**2. Modify the 2018/19 Fees and Charges Table by:
a. deleting the following fees and charges:**

Fee/Charge	Unit	2018/19 Total Cost	Statutory or Council Fee	2017/18 Total Cost
Category 2- Community & Sporting Groups and Ratepayers	per day	\$85.00	c	\$85.00
Category 2 - Mingenew Based Business/Commercial Enterprises	per day	\$285.00	c	\$285.00
Account Enquiry Fees (Settlement Agents etc)	Per hour (or part thereof)	\$30.00	c	\$80.00

b. adopting in lieu, the following fee/charge and description:

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Fee/Charge	Unit	2018/19 Total Cost	Statutory or Council Fee	2017/18 Total Cost
Category 2- Community & Sporting Groups and Ratepayers; and Mingenew Based Business/Commercial Enterprises	per day	\$85.00	c	\$85.00
Account Enquiry Fees (Settlement Agents etc)	Per hour (or part thereof)	\$80.00	c	\$80.00
VOTING DETAILS: THE MOTION WAS PUT AND CARRIED BY ABSOLUTE MAJORITY 7/0				

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Location/Address: Shire of Mingenew
Name of Applicant: Nils Hay
Disclosure of Interest: Nil
File Reference: ADM0213
Date: 1 October 2018
Author: Nils Hay, Chief Executive Officer

Summary

This report seeks consideration of Council withdrawing from a combined Local Emergency Management Committee (LEMC) in order to establish a Mingenew-specific LEMC.

Attachments

1- Proposed De-Merger Letter to State Emergency Management Committee (SEMC)
2- Copy of Emergency Management MOU with Shires of Carnamah, Three Springs, Morawa and Perenjori.
4- State Emergency Management Procedure
(<https://semc.wa.gov.au/Documents/Resources/LegislationPolicyPlansProcedureandGuidelines/Procedure/StateEMProcedure.pdf>)

Background

The Shire of Mingenew is a member of a combined Local Emergency Management Committee, along with the Shires of Morawa, Three Springs and Perenjori. This is an arrangement that came into being when the four shires shared a Community Emergency Services Manager (CESM), Rick Ryan.

Over the past 12-18 months, Rick Ryan has ceased to be the CESM for Mingenew and Three Springs, who now share an Emergency and Ranger Services Officer (Grant Fidock) with the Shire of Carnamah. (Rick Ryan remains CESM for Morawa and Perenjori).

Whilst, technically, only Mingenew, Morawa, Three Springs and Perenjori are members of the combined LEMC, these new arrangements have seen Carnamah also attending LEMC meetings and, subsequently, all five Shires have signed a Memorandum of Understanding to collaborate and cooperate in the Emergency Management space.

A by-product of the combined LEMC is that there are no LEMC meetings held specifically for the Shire of Mingenew, and involving the Shire's local stakeholders (such as our local Bushfire Brigades, Silver Chain, School etc.). It also means that we are without a local Committee to review key documents like the Local Emergency Management Arrangements (LEMA) – which are a legislatively required document and currently (in Mingenew's case) several months overdue for review.

The Shire has been advised, by both the Office of Emergency Management (OEM) and Department of Fire and Emergency Services (DFES) that a truly 'local' (i.e. single Shire LEMC) would be preferable in terms of delivering an updated LEMA and meeting the Shire's obligations under the *Emergency Management Act 2005* (EM Act).

Other members of the combined LEMC have indicated that they are also moving along a path similar to that proposed in this report.

This matter was raised at the 19 September 2018 Concept Forum for discussion with Councillors, pending this report.

Comment

With the MOU in place, ensuring that regional collaboration will continue to occur in the Emergency Management field, nothing should be lost by Mingenew withdrawing from the combined LEMC and establishing its own. We will continue to engage on a regional level, particularly with regards to participating in regional exercises.

The anticipated benefit of withdrawal and establishment of a Mingenew LEMC will be that there will be a recognised forum through which the Shire can engage with our local stakeholders to ensure that our LEMA is current and fit-for-purpose. It also has the highest probability of improving communication between our local stakeholders in this area; specifically:

- Shire (including Grant Fidock)
- Bushfire Brigades
- Silver Chain
- Mingenew School
- Police
- DFES

At present, only DFES, the Shire and Mingenew Police attend the multi-Shire LEMC meetings.

It is also hoped that we will be able to engage more effectively with:

- Water Corporation
- Western Power
- Department of Biosecurity, Conservation and Attractions (DBCA, formerly DPAW)
- Telstra

(It is acknowledged however, that for their own operational reasons, these parties often only participate in District Emergency Management Committee (DEMC) activities, and do not frequently attend Local meetings.)

In short, this proposed action will:

- Not impact current regional collaboration
- Improve local engagement and collaboration
- Provide a more suitable governance structure for review of key documents, such as the LEMA

Consultation

Consultation has occurred with:

- Adrian Brannigan, District Emergency Management District Advisor – Midwest Gascoyne (OEM)
- Kyle Pollitt, (Acting) Area Officer, Midwest (DFES)
- Ian Comben, A/District Officer Inland (DFES)
- Sylvia Yandle, CEO Three Springs Shire
- Karen Oborn, CEO Carnamah Shire
- Sergeant Neal Boonzaaier, Officer in Charge, Mingenew Police

Statutory Environment

- Under s41 of the EM Act, local governments are required to have local emergency management arrangements (LEMA).
- s34 of the EM Act allows multiple local governments to unite and form a combined LEMC.
- The function of a LEMC is to (under s39 of the EM Act):
 - a) to advise and assist the local government in ensuring that local emergency management arrangements are established for its district; and
 - b) to liaise with public authorities and other persons in the development, review and testing of local emergency management arrangements; and
 - c) to carry out other emergency management activities as directed by the SEMC or prescribed by the regulations
- Under the State Emergency Management Procedure, when it comes to the structure of LEMCs:
 - o the Chair should be an elected member of council;
 - o the Local Emergency Coordinator should be appointed as Deputy Chair;
 - o an Executive Officer, who should be an officer of the relevant local government, and should be appointed to coordinate the business of the committee and/or provide administrative support;

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- the Local Recovery Coordinator, being the person nominated in the Local Recovery Plan (section 41(4) of the EM Act), should be appointed a member of the committee;
- The Local Emergency Coordinator is the Officer in Charge of the district police station.
- The Local Recovery Coordinator is the Shire's Chief Executive Officer.

Policy Implications

Nil

Financial Implications

Minimal.

The establishment of a local LEMC will see meetings occur locally, which will have administrative and (likely) catering costs associated with them. The financial impact is expected to be in the order of \$500-\$1,000 per annum.

Strategic Implications

The establishment of a local LEMC will provide a more effective vehicle for addressing Mingenew's Emergency Management requirements, both in terms of meeting statutory requirements (like review of LEMA) and practical outcomes (each party having greater visibility over actions of others, and increased ability to collaborate).

Mingenew's LEMC will require a Chairperson; this is a role typically filled by an elected member. Council's current Local Emergency Management Committee Delegate is Cr Robert Newton (as per the decision 9.1.1 of the 15 November 2017 Ordinary Council Meeting). It is suggested that whichever elected member is delegated by Council to this Committee serve as Chairperson.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710184

Moved: Cr Eardley / Seconded: Cr McGlinn

That Council:

- 1. Resolve to de-merge from the combined Local Emergency Management Committee with the Shires of Morawa, Perenjori and Three Springs; and**
- 2. Endorse the Shire of Mingenew establishing its own Local Emergency Management Committee; and**
- 3. Note that a Terms of Reference to govern the Committee is being developed; and**
- 4. Appoint the Councillor delegated to the Local Emergency Management Committee to serve as Chair of the Local Emergency Management Committee; and**
- 5. Endorse the Officer in Charge of the Mingenew Police Station as Deputy Chair of the Local Emergency Management Committee; and**
- 6. Endorse the Shire of Mingenew's Emergency and Ranger Services Officer as Executive Officer of the Local Emergency Management Committee; and**
- 7. Authorise the Chief Executive Officer to prepare and execute the necessary documentation to effect these changes.**

FORESHADOWED MOTION

Moved: Cr Cosgrove / Seconded: Pr Newton

That Council:

1. Investigate to de-merge from the combined Local Emergency Management Committee with the Shires of Morawa, Perenjori and Three Springs; and
2. Endorse the Shire of Mingenew establishing its own Local Emergency Management Group;

VOTING DETAILS:

**THE ORIGINAL MOTION WAS PUT AND LOST
THE FORESHADOWED MOTION WAS PUT AND CARRIED 7/0**

9.1.3 MURCHISON REGIONAL ABORIGINAL CORPORATION – RATE EXEMPTION FOR 14 FIELD STREET, MINGENEW (ASSESSMENT #219)

Location/Address: 14 Field Street, Mingenew (Assessment 219)

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Name of Applicant: Murchison Aboriginal Regional Corporation
Disclosure of Interest: Nil
File Reference: ADM0034
Date: 03 October 2018
Author: Neil Hartley, Consultant

Summary

The Murchison Region Aboriginal Corporation (MRAC) has applied to have its residential property at 14 Field Street, Mingenew (Assessment 219) exempted from rates under Section 6.26(2)(g) of the Local Government Act. MRAC seeks consideration on the grounds that the land is not rateable as it is used exclusively for charitable purposes.

MRAC's application follows a similar application made last year, which was dealt with by Council at its meeting of 20 December 2017 (item 9.1.1) with a one year exemption being endorsed.

In light of the recent court case with the Shire of Yalgoo and the contemporary positions taken by other local governments, this report recommends that Council again accepts that MRAC meets the definition of a charitable group, and that the 14 Field Street property is used for charitable purposes and is not rateable.

To provide for future consistency and efficiency of process, it is recommended that the attached Deed of Settlement be endorsed. Further, that the 2018/19 rates for 14 Field Street, Mingenew (Assessment #219) remaining unpaid by MRAC (following its 20% ex-gratia payment) be written off (noting that refuse charges and the Emergency Services Levy are not subject to this charitable purposes application and remain payable by MRAC).

Attachment

1. Murchison Aboriginal Corporation – Application for Rates Exemption (14 September 2018).
2. Deed of Settlement

Background

The Murchison Region Aboriginal Corporation has applied to have its residential property at 14 Field Street, Mingenew (Assessment #219) exempted from rates. It is objecting to the payment of rates on the ground that there is an error in the rate records, as the property does not constitute rateable land as it is used exclusively for charitable purposes.

Notwithstanding the request for exemption, MRAC is willing to make an annual 20% ex-gratia payment towards the annual rates equivalent for this property (noting that refuse charges and the Emergency Services Levy are not subject to this charitable purposes application and remain payable by MRAC). A Deed of Settlement has also been suggested by MRAC to enable the matter to be confirmed and that for there to be certainty around the matter (legal and administratively) into the future.

MRAC has an Australian Taxation Office endorsement for charity tax concessions and its documentation supplied in support of its application (see attached) includes the following excerpts -

Housing Eligibility Assessment (April 2018) – “MRAC as a not-for-profit dedicated Aboriginal community managed housing organisation provides safe, secure and affordable housing to Aboriginal people in the Midwest and Gascoyne regions of Western Australia. MRAC provides a fair and equitable housing service to all eligible applicants and tenants”.

Rule Book - The corporation aims to –

- a) promote, support, sponsor, engage in and facilitate the provision to Aboriginal people of health, housing and other services;

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- b) acquire, hold and manage land, buildings, fixtures, chattels and other property for the benefit of Aboriginal people in the Midwest and Gascoyne region;
- c) provide social, cultural, economic, political, educational and recreational service; to Aboriginal organisations, groups, enterprises and individuals in the wards; when those services are not provided by other bodies;
- d) assist Aboriginal people in the Midwest and Gascoyne regions with relief from poverty, sickness, suffering, destitution, misfortune, distress and helplessness;
- e) give effect to the principals of self-management and self-determination for Aboriginal people by –
 - i. establishing, owning, investing in, sponsoring, maintaining, managing, leasing and otherwise fostering business enterprises and commercial ventures of any lawful kind, and
 - ii. promoting, supporting and sponsoring the endeavours of Aboriginal organisations, groups, enterprises and individuals in the wards, toward; social, cultural and economic development;
- f) promote, support, sponsor, engage in and facilitate the creation of opportunities for Aboriginal people in education, training, employment, and private enterprise;
- g) help and encourage Aboriginal people in the Midwest and Gascoyne regions to maintain, restore, revitalise, and renew their traditional language and culture;
- h) help build trust and friendship between Aboriginal people and the non-Aboriginal community;
- i) join with other Aboriginal corporations in undertaking projects of mutual benefit;
- j) receive and spend grants of money from the Government of the Commonwealth, or the State, or any other sources;
- k) the corporation operates in the Midwest and Gascoyne regions and covers Geraldton, Northampton, Mullewa, Mt Magnet, Yalgoo, Sandstone, and North Midlands.

MRAC have applied to several local governments seeking that same exemption and at a SAT directions hearing last year, SAT ordered that the parties before it (Geraldton and MRAC) enter mediation (on the basis that the provision of housing for Aboriginal people is seen by the Courts and SAT to satisfy the provisions of the Local Government Act as to “charitable purposes”).

Comment

The definition of a charitable purpose is generally required to fall under one of the following areas -

- The relief of poverty, age and impotence;
- The advancement of education;
- The advancement of religion; or
- Other purposes beneficial to the community.

MRAC own two properties in the Shire of Mingenew, a house located at 14 Field Street and vacant land located at 2 View Street. An exemption is only sought for the property at 14 Field Street. Shire rates (not including refuse and Emergency Service charges) levied on this particular property in 2018/19 were \$1,503.47.

The claim that the property is used exclusively for charitable purposes is on the basis that the house is rented to people of Aboriginal descent and the property in question is *“for the purposes of improving the economic position, social condition and traditional ties of an Aboriginal community”*.

Whilst it can be argued that MRAC's activities are designed to receive rental income from the property, which is more likened to a commercial enterprise, MRAC's Rule Book highlights its non-profit and charitable nature and there are numerous examples of similar charitable organisations renting properties across the state for similar end purposes, and those organisations have successfully secured charitable (non) rates status from their respective local governments. Those examples are consistent with SAT's view that the provision of housing for Aboriginal people is seen by the Courts and SAT to satisfy the provisions of the Local Government Act as to "charitable purposes".

It is also worth noting that the City of Geraldton's legal advice, on the basis of the current law, and noting related court and SAT precedent decisions, was that it was highly likely that the City would lose any court or SAT appeal seeking to dismiss the application. The Shire of Mingenew should not rely on that advice to be definitive for our circumstance, but if we were to seek separate advice, it is very likely to be consistent.

MRAC is willing to provide an ex-gratia payment equal to 20% of the GRV, and of course the annual rubbish rate and the Emergency Services Levy are not subject to this charitable purposes application and remain payable by MRAC in full. The suggested Deed of Settlement will provide mutual benefits in that it will eliminate the need for MRAC to make annual applications, will make the arrangements for calculating and collecting the ex-gratia rates consistent and efficient for the Shire, and will provide mutual confirmation of certainty around the matter (legal and administratively) into the future.

Consultation

Murchison Regional Aboriginal Corporation.

Statutory Environment

Section 6.26 (2) of the Local Government Act 1995 outlines that all land within a district is rateable land except as otherwise provided for. Sub-section (2)(g) provides one of those exemptions, namely land used exclusively for charitable purposes. Precedent indicates that that land does not cease to be used exclusively for a purpose merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

A person may make an objection under Section 6.76 (Grounds of objection) (1)(a)(ii) of the Local Government Act on the basis that there is an error in the rate record and the land or part of the land is not rateable land.

Section 6.76(2)(a) identifies that an objection is to be made to the local government in writing within 42 days of service of a rates notice under Section 6.41 of the Local Government Act 1995. The objection is dated 14 September 2018 and was received inside of the 42 days (07 October 2018). As such Council is required to consider the objection under Section 6.76 of the Local Government Act 1995. The local government is to promptly consider any objection and provide a written notice of its decision on the objection and a statement of its reason for that decision.

The applicant has the right under Section 6.78 of the Local Government Act 1995 to apply to the State Administrative Tribunal for a review of the decision of the local government should Council resolve to not allow the rates exemption.

Section 6.12 (c) (Power to defer, grant discounts, waive or write off debts) outlines that a local government may write off any amount of money, which is owed to the local government (*Absolute majority required*).

Policy Implications

Nil

Financial Implications

If Council agree to the rates exemption an amount of \$1,202.78 in rates will be refunded (vis. 80% of the GRV rates base for the 2018/19 financial year). The Shire will therefore suffer the loss of revenue of rates not

collectible for the land in question. Rubbish rates and the Emergency Services Levy are however, still payable.

Strategic Implications

The Strategic Community Plan includes the objective of Leadership and one of its outcomes is to achieve a high level of compliance. This decision will support the achievement of the following objectives and strategies detailed in the Community Strategic Plan: Outcome 4.2 An open and accountable local government that is respected, professional and trustworthy.

Voting Requirement

Absolute majority required.

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710185

Moved: Cr Cosgrove / Seconded: Cr McGlinn

That Council -

- 1. Accepts that Murchison Region Aboriginal Corporation meets the definition of a charitable group and that it uses the land, 14 Field Street, Mingenew (Assessment 219), in accordance with Section 6.25(2)(g) of the Local Government Act (vis. it is used exclusively for charitable purposes and is not rateable);**
- 2. Accepts Murchison Region Aboriginal Corporation's offer to make an annual ongoing ex-gratia rates payment equal to 20% of the Council endorsed GRV rate in the dollar (against the annual GRV of the assessment) plus meet the annual refuse removal charge and the annual Emergency Services Levy;**
- 3. Requires that the CEO give written notice to Murchison Region Aboriginal Corporation of (1) and (2) above, and also asks that it advise the Shire if the property use changes from a charitable purpose, so that the matter might be reviewed again by Council at that point in time;**
- 4. Writes off 80% the 2018/2019 rates (\$1,202.78) for 14 Field Street, Mingenew (Assessment 219), but not including rubbish charges and the Emergency Services Levy; and**
- 5. Authorises the Chief Executive Officer to sign the Deed of Agreement (as attached) on behalf of the Shire of Mingenew and requires that the CEO put in place an internal procedure that captures the above position, so that the Murchison Region Aboriginal Corporation's 14 Field Street property (Assessment 219) is levied the annual 20% ex-gratia rates equivalent payment.**

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED BY ABSOLUTE MAJORITY 7/0

9.2 FINANCE

5.20pm M. Whitely entered the room.

9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 30 SEPTEMBER 2018

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0304
Date: 11 October 2018
Author: Martin Whitely, Consultant

Summary

This report recommends that the Monthly Statement of Financial Activity report for the period ending 30 September 2018 is presented to Council for adoption.

Attachment

Finance Report for period ending 30 September 2018

Background

The Monthly Financial Report to 30 September 2018 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

Comment

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Fund	\$489,055
Cash on Hand	\$300
Restricted Funds (Unspent Grants) – 3 Month Term Deposit @ 2.50%	\$721,580
3 Month Term Deposit @ 2.50%	\$314,427
Trust Fund	\$21,729
Reserve fund (3 Month Term Deposit) @ 2.50%	\$408,823

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Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 30 September 2018;

	Credit	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	(\$1,278)	\$204,761	\$3,433	\$156,809	\$8,473	\$372,198

Rates Outstanding at 30 September 2018 were:

	September 2018	August 2018
Rates	\$1,595,622	\$1,807,770
Rubbish	\$36,744	\$55,926
ESL	\$22,244	\$27,318
TOTAL	\$1,654,610	\$1,891,014

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2018/19 financial year.

Consultation

Nil

Statutory Environment

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the month to which the statement relates; and
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
- (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
- (c) such other supporting information as is considered relevant by the local government.

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- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
 - (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications

Nil

Financial Implications

Financial implications are outlined in comments.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710186

Moved: Cr Newton / Seconded: Cr Bagley

That the Monthly Statement of Financial Activity for the period 1 July 2018 to 30 September 2018 be received.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 30 SEPTEMBER 2018

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0042
Disclosure of Interest: Nil
Date: 11 October 2018
Author: Martin Whitely, Consultant

Summary

This report recommends that Council confirm the payment of creditors for the month of September 2018 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

Attachment

Copy of list of accounts due (EFT & cheque payments), which will enable Council to confirm the payment of its creditors in accordance with Local Government (Financial Management) Regulations 1996, Section 13(1).

List of Payments
Payroll, Licensing & Credit Card

Background

Financial Regulations require a schedule of payments made through the Council bank accounts to be presented to Council for their inspection. The list includes details for each account paid incorporating the payee's name, amount of payment, date of payment and sufficient information to identify the transaction.

Comment

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costings, and that the amounts shown were due for payment.

Consultation

Nil

Statutory Environment

Local Government Act 1996, Section 6.4
Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds available to meet expenditure.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710187

Moved: Cr Eardley / Seconded: Cr Cosgrove

That Council confirm the accounts as presented for September from the Municipal & Trust Fund totalling \$414,752.14 represented by Electronic Funds Transfers of EFT 11789 to 11884, Direct Deduction DD 8537.1, Municipal Cheque numbers 8567 to 8569 and Department of Transport payments BPV030918A to BPV260918A.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

2.25pm M. Whitely left the room.

9.3 ADMINISTRATION

Nil

9.4 TOWN PLANNING

9.4.1 GERALDTON ALTERNATIVE SETTLEMENT AGREEMENT

Location/Address: Reserve 24083 Midlands Road, Mingenew
Name of Applicant: Department of Planning, Lands & Heritage
Disclosure of Interest: Nil
File Reference: ADM0491
Date: 10 October 2018
Author: Simon Lancaster, DCEO / Planning Advisor, Shire of Chapman Valley
Senior Officer: Nils Hay, Chief Executive Officer

Summary

Council is in receipt of correspondence from the Department of Planning, Lands & Heritage seeking its comment in relation to a Crown Reserve within the Shire of Mingenew that has been identified as an area of interest for the native title claimants and is currently being considered for inclusion into the Indigenous Land Use Agreements.

Council considered this matter at its 19 September 2018 meeting and resolved:

“That community consultation regarding Reserve 24083 be undertaken and a report be presented to Council at the October Ordinary Meeting, prior to submission of response to the Department of Planning, Lands & Heritage.”

The Shire wrote to the Department of Planning, Lands & Heritage on 25 September 2018 in relation to Council's resolution and a copy of this is provided as **separate confidential Attachment 9.4.1(a)**.

The Shire followed up this enquiry with further email correspondence on 4 October 2018 and phone message on 2 October 2018 and 9 October 2018 and no response has been received at time of writing.

Attachment

Attachment 9.4.1 – Shire correspondence to Department of Planning, Lands & Heritage – provided as separate CONFIDENTIAL Attachment

Attachment 9.4.1(b) - draft Shire Response – provided as separate CONFIDENTIAL Attachment

Background

The State of Western Australia is currently negotiating an alternative native title settlement in the greater Geraldton region with four native title claimant groups (Southern Yamatji, Hutt River, Widi Mob and Mullewa Wadjari).

The State's proposal, under the Geraldton Alternative Settlement Agreement ('GASA') is that a settlement package will be agreed in exchange for the surrender of all native title rights and interests within the external boundaries of the GASA.

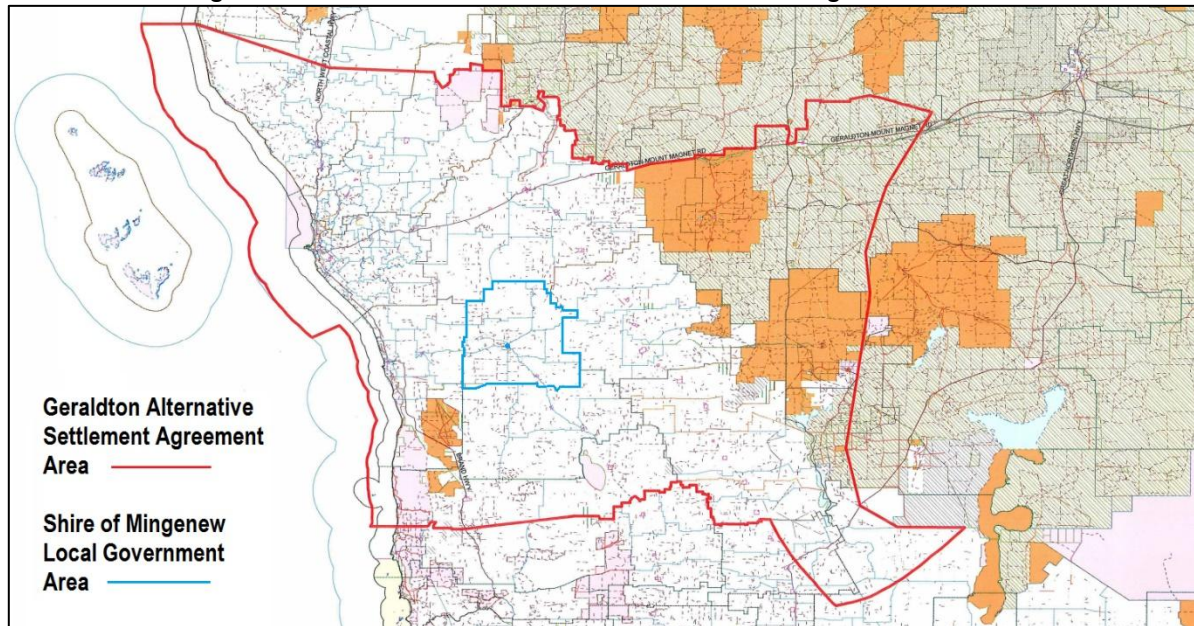
Negotiations may include the following matters:

- development of, and initial support for, appropriate governance structures to ensure successful implementation of a final agreement;
- a heritage regime based on the Government Standard Heritage Agreement;
- **provision by the State of a land base;**
- joint vesting and/or management of conservation areas, including areas not yet reserved for conservation purposes;

- development of a ranger program;
- financial assistance for business and economic development opportunities; &
- recognition of traditional ownership.

The State's offer under the GASA includes provision by the State of a land base to the claimant groups. The negotiation of this part of the agreement entails members of the groups' Traditional Owner Negotiation Team selecting various parcels of land within the agreement area which they seek to have transferred to them, or management thereof. The Department of Planning, Lands & Heritage is responsible for reviewing these parcels to identify which of them might be eligible for transfer, what is the appropriate tenure and under what conditions (e.g. freehold, leasing, sole management or joint management of reserves).

Figure 9.4.1 – Geraldton Alternative Settlement Agreement Area



Comment

The Department of Planning, Lands & Heritage are seeking Council's comment upon a Crown Reserve within the Shire of Mingenew with respect to the following:

- "1 Are there any future proposals for the land identified? If so, in what time frame?"*
- 2 Are there any future proposals for any adjoining land which may impact on the proposed transfer of the land identified?"*
- 3 Are there any proposed planning scheme amendments which may affect the land identified? If so, in what time frame?"*
- 4 Are there any known land management issues with the land identified e.g. contamination etc?"*

Separate confidential Attachment 9.4.1(b) provides a cadastral map, aerial photograph and comment on the subject reserve, and it is suggested that this form the basis for Council's response to the Department of Planning, Lands & Heritage, in the event that the Federal Court mediation process does not allow for surrounding landowner consultation.

Consultation

The Department of Planning, Lands & Heritage have advised that the parties to the proposed agreement are negotiating under tight timeframes imposed by the Federal Court and the Shire comment is required to be provided by 30 October 2018.

The Department of Planning, Lands & Heritage have advised as follows:

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“Please note that this process is being carried out in the context of a Federal Court mediation which is confidential. Accordingly, you are not permitted to share any of the matters pertaining to this referral to a third party.”

The Department of Planning, Lands & Heritage have also advised that the Shire's comments may be provided to the Traditional Owner Negotiation Team members for their consideration.

Statutory Environment

Section 14 of the *Land Administration Act 1997* requires that:

“Before exercising in relation to Crown land any power conferred by this Act, the Minister must, unless it is impracticable to do so, consult the local government within the district of which the Crown land is situated concerning that exercise.”

Policy Implications

Nil.

Financial Implications

The GASA is following a similar process to that previously undertaken for the South West Native Title Claim Area, which is at a more advanced stage, that also sought to identify Unallocated Crown Land that might be either transferred to the Noongar Boodja Trust as freehold title or leasehold or managed reserves. The South West Native Title Settlement Fact Sheet, previously prepared by the Department of Premier & Cabinet in 2015 for that process, provides some general guidance on frequently asked questions, noting that:

“What is the difference between Freehold land and Managed Reserve Land?”

Each form of land tenure has different benefits.

- Freehold is land that the Noongar Boodja Trust will own like any other private land owner in the State. It allows for the land to be developed, used for commercial purposes, used as security against loans, or to be sold. Like all other freehold land, there are costs that must be met, including local government rates and charges, insurance, fire service levies and any land management cost.*
- Managed reserves are areas of Crown land that has been reserved for a particular purpose. The Trustee will consult with the Noongar community as to the use of any individual reserve – i.e. whether it is held for particular Noongar social, cultural, or economic benefit, whether it can be subdivided, and so on.”*

“Will the Noongar Boodja Trust need to pay rates on the Freehold land allocated under the Settlement?”

As the owner of the freehold land, the Noongar Boodja Trust will be required to meet the normal costs, including rates or service charges, associated with owning freehold land. Freehold land can be exempted from rates under s.6.26(2)(g) of the Local Government Act 1995 (WA) where that land is used exclusively for charitable purposes. However, if the freehold land is used for a commercial purpose or leased for a commercial enterprise, it will not be exempt from rates.”

Strategic Implications

The Shire of Mingenew Strategic Plan notes the following:

Objective 2 A sustainable natural and built environment that meets current and future community needs.

Outcome 2.2 Our indigenous and cultural heritage is acknowledged.

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- 2.2.1 Continue to liaise with the local indigenous and cultural groups (Key Partners: Local community, DCA, DIA)

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710188

Moved: Cr Lucken / Seconded: Cr McGlinn

That Council recommend to the Department of Planning, Lands & Heritage that it write to the surrounding landowners of the subject reserve inviting comment, and in the event that the Federal Court mediation process does not allow for this consultation, that Council endorse and forward as its response the recommendation as provided in Attachment 9.4.1(b).

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

9.4.3 PROPOSED ILLUMINATED SIGNAGE, COMMERCIAL HOTEL, MINGENEW

Location/Address: 60 (Lot 201) Midlands Road, Mingenew
Name of Applicant: SignManager
Disclosure of Interest: Nil
File Reference: A482
Date: 9 October 2018
Author: Simon Lancaster, DCEO / Planning Advisor, Shire of Chapman Valley
Senior Officer: Nils Hay, Chief Executive Officer

Summary

Council is in receipt of an application to install 3 illuminated signs on the Commercial Hotel in the Mingenew townsite. This report recommends that Council grant conditional approval.

Attachment

Attachment 9.4.3(a) - Copy of proposed signage plan

Attachment 9.4.3(b) - Extract from Shire of Mingenew Municipal Inventory of Heritage Places

Background

Lot 201 is a 6,123m² property owned by Meorse Nominees Pty Ltd and Akadd Pty Ltd that contains the Commercial Hotel.

Figure 9.4.3(a) – Aerial Photograph of 60 (Lot 201) Midlands Road, Mingenew



The applicant is proposing to install 3 illuminated signs on the exterior of the Commercial Hotel building facing Midlands Road as follows:

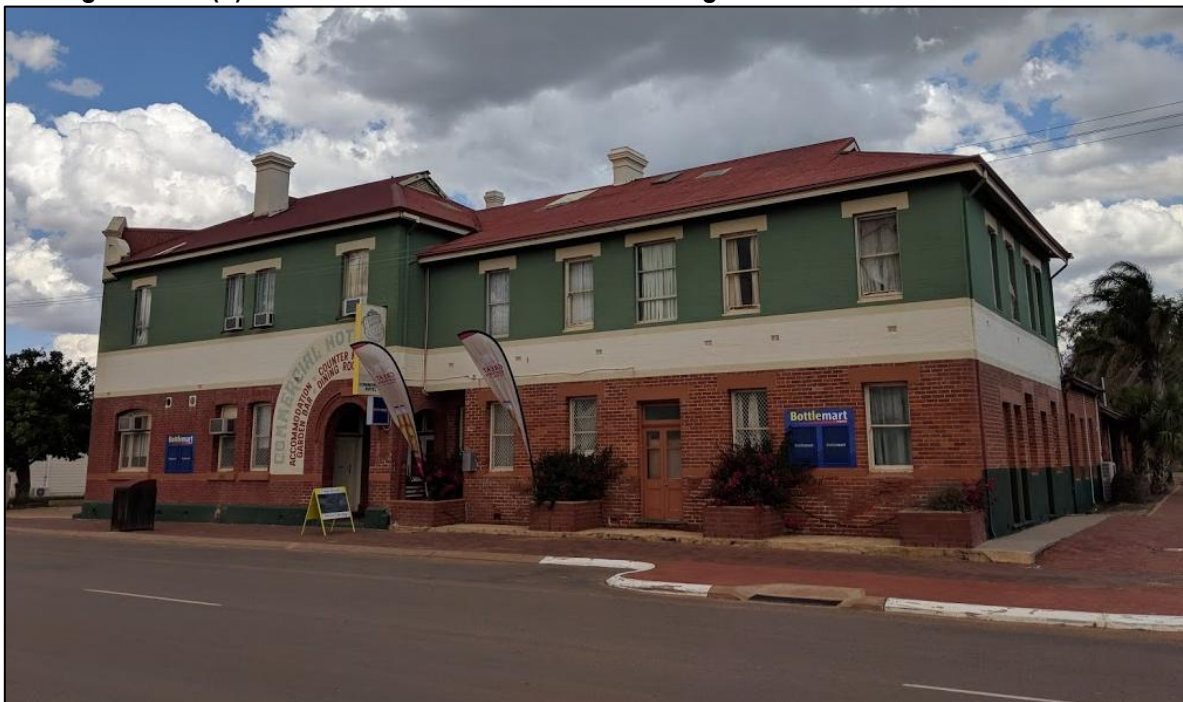
- 1.25m x 1.25m illuminated double-sided sign fixed at a right angle to the building to replace the existing sign above the main doorway on the eastern frontage;
- 1.84 x 1.25m wall mounted illuminated single-sided sign above the north-east corner doorway of the building; &
- 1.25m x 1.25m illuminated double-sided sign fixed at a right angle to the building at the south-eastern end of the Midlands Road frontage of the building.

A copy of the applicant's signage plan is provided as **Attachment 9.4.3(a)**.

Figure 9.4.3(b) – View of Commercial Hotel looking south-west from Midlands Road



Figure 9.4.3(c) – View of Commercial Hotel looking south-east from Midlands Road



Comment

Shire staff do not raise objection to the proposed signage on the following basis:

- the proposed signage is considered to be relatively low-key in its scale;
- the proposed signage is relatively low-key in its colouring using earth tones;
- the proposed signage is not dissimilar to that found on many other taverns and hotels in rural and regional areas;
- the business has recently changed ownership after a period of closure and it may be considered appropriate to permit the business to renew its signage as it seeks to re-establish itself;
- the property is zoned 'Town Centre' and a level of signage (albeit sensitively located and styled) might therefore be considered warranted in this area.

Consultation

Council is not required to undertake consultation for this application, however, Council does have the right to advertise the application under Section 9.4 of the Scheme should it wish to seek comment on the proposal and return the matter to a future meeting of Council for consideration of any received submissions, prior to making its determination.

The Commercial Hotel is not located upon the State Register of Heritage Places, and the Shire is not therefore required to forward the application to the Heritage Council of Western Australia seeking comment prior to making its determination. However, Council can invite comment from the Heritage Council of Western Australia should it wish prior to making its determination.

The Shire sought the comment of Main Roads WA given the proposed signage would be facing Midlands Road which is a Primary Distributor Road. Main Roads WA have advised that *“static advertising signs directly attached to, and contained within the silhouette of, any building or fence, for the purpose of identifying the name of the business or business activity carried out within the premises”* do not require their approval. Main Roads WA further advised that:

“Main Roads has no objection to the proposed signage subject to the following conditions:

- The type of sign, size, content and location must comply with all relevant by-laws and planning schemes made by Council.*
- The sign and sign structure is to be placed on private property and shall not over hang or encroach upon the road reserve.*
- As the signage is illuminated, it must be of a low-level not exceeding 300cd/m² and shall remain static i.e. not flash, pulsate or chase.*
- The device shall not contain fluorescent, reflective or retro reflective colours or materials.*
- No other unauthorized signing is to be displayed.*
- Main Roads agreement is to be obtained prior to any future modifications.*
- Vegetation within the state road reserve shall not be removed or trimmed to improve the visibility of the proposed advertising signs.”*

Statutory Environment

Lot 201 Midlands Road, Mingenew is zoned ‘Town Centre’ under the Shire of Mingenew Local Planning Scheme No.3 (‘the Scheme’).

Section 4.2 of the Scheme lists the objectives of the ‘Town Centre’ zone as being:

“The use of land in the Town Centre Zone shall be consistent with the following objectives:

- to provide for the variety of predominantly commercial, service, social and administrative uses required to service the needs of local resident and visitor alike.*
- the maintenance and centralisation of commercial, service and other permitted uses in a compact accessible centre.*
- to encourage development in general compliance with the Mingenew Townscape Plan at Council’s discretion.*
- to provide for residential development in conjunction with commercial development. However, residential development without commercial uses is permitted at the discretion of Council.*
- to provide for pedestrian movement and sheltered spaces relating to the same.*
- to provide for the safe and efficient flow of traffic and the adequate provision of car parking facilities.*
- to encourage the development of new building or the modification/restoration of existing buildings in a manner which is compatible with the existing streetscape in terms of scale, height, design and, materials, location and faced design.*

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- *to restrict the use of the town centre for any industrial activity which is not of a low key or service nature and which does not provide for the storage of any unsightly goods from the public view.”*

Section 8.2(f) and Schedule 5 of the Scheme lists forms of exempted advertisements/signs for which application is not required to be made, however, the proposed signage does not meet with these requirements, and this matter therefore requires application.

The Shire of Mingenew Municipal Inventory of Heritage Places was prepared in 1995 as a requirement of the *Heritage of Western Australia Act 1990* to record buildings within the district of heritage significance.

Lot 201 is located upon the Shire's Municipal Inventory which describes the site as follows:

“Description

The two-storey brick and iron building occupies a prominent corner position in the main street of Mingenew, opposite the railway station.

Modifications:

Verandas and balconies removed 1970s. Some second storey timber windows replaced with aluminium.

Statement of Significance

The present Commercial Hotel commenced operations as a single storey mud brick building owned by Samuel James Philips and operated by William Henry Linthome. The front portion of the original hotel was subsequently replaced by a double storeyed brick building after 1908.

The Commercial Hotel has been the hostelry for more than a century with accommodation for 10 bedrooms and catering facilities and must have been a welcome stopover for many weary travellers.

It is the only hotel remaining in Mingenew today.

Integrity: The main structural elements of the building are intact, without significant additions and despite removal of balconies.

Recommendation/Conservation Strategy:

High level of protection appropriate, provide maximum encouragement to the owner under the town planning scheme to conserve the significance of the place.”

The relevant extract from the Shire's Municipal Inventory has been provided as **Attachment 9.4.3(b)**.

Policy Implications

Western Australian Planning Commission State Planning Policy 3.5 Historic Heritage Conservation (2007) provides some guidance when assessing alterations affecting a heritage place:

- *Development should conserve and protect the cultural significance of a heritage place based on respect for the existing building or structure, and should involve the least possible change to the significant fabric.*
- *Alterations and additions to a heritage place should not detract from its significance and should be compatible with the siting, scale, architectural style and form, materials and external finishes of the place. Compatibility requires additions or alterations to sit well with the original fabric rather than simply copying or mimicking it.”*

Financial Implications

The application would not have a budgetary impact to Council.

Strategic Implications

Section 4.2.5 of the Shire of Mingenew Townsite Local Planning Strategy (2016) addresses 'Architectural Heritage' as follows:

"Mingenew has a large number of important and picturesque heritage buildings. These buildings span various eras and styles and reflect the local building materials for this region. The buildings accommodate a range of uses from civic, retail and tourism, for example, Mingenew Commercial Hotel and the Shire Administration Office.

There is currently one building in Mingenew that is registered on the State Heritage Office's State Register of Heritage Places – the Police Residence at 31 William Street. There are also numerous places of local significance which have been recognised through the Shire's Heritage Inventory, with several of these also listed on the State Heritage Office's InHerit database.

The Local Planning Strategy lists the following buildings as having State heritage significance (although with the exception of the Police Residence none of these are included on the State Register):

- Commercial Hotel - Railway Street;*
- Post Office Quarters - Railway Street;*
- Church of the Resurrection - Victoria/Irwin Street;*
- St Joseph's Presbytery – William Street/Irwin Street;*
- Shire Office and Former Hall – Victoria Road;*
- Old Roads Board Office – Victoria Road; and*
- Police Residence – William Street.*

The above-mentioned places are identified on Figure 6 which show that the majority are located in and around the historic centre of the town being Victoria Road and Midlands Road.

These heritage places are extremely important as they provide a reference to the historic development of the town over time. The buildings are central to Mingenew's identity, are an integral part of the townscape and crucial to its sense of place and history. Regard to State Planning Policy 3.5 Historic Heritage Conservation should be given when making planning decisions that may affect heritage places.

Many of the most significant historic buildings are located on Victoria Road and visitors passing through Mingenew via the Midlands Road would generally not be aware of their presence. There is an opportunity to improve advertising along Midland Road as part of a tourism strategy for the town."

The Strategy also notes the following relevant to this application:

"6.10.3 Commercial Signage

The Shire does not have a Local Planning Policy regarding signage. It is recommended that this be undertaken to provide some consistency in regard to signage within Mingenew and to improve the overall townscape. Policy objectives and guidance should include the following:

- Ensure that signs erected or displayed in the Shire are appropriate to their location and function. New signage should not diminish the visual amenity, aesthetic, heritage significance and character of the locality or detract from the appearance of buildings and places.*
- In the case of a building on the State or Shire's Heritage Inventory, the Shire shall have regard to the historical appropriateness of the materials, style, design and*

lettering of the sign and whether it is affixed in such a way that it causes no damage to the building and may be removed without leaving evidence of its having been affixed.

- *The Shire will endeavour to avoid the impairment of the visual amenity of the locality which may occur where:*
 - *a sign of such scale, prominence, obtrusiveness or character as to be incongruous with the surrounding land uses;*
 - *the sign adds to the danger of driver distraction;*
 - *the sign adds to the visual clutter of the locality;*
 - *numerous other signs exist on the site; and*
 - *the sign, when viewed from a position where the sign would be legible, would obscure existing signs, information, sight lines or architectural features, or would itself be obscured.*
 - *Remote advertising shall generally not be supported as it can lead to an undesirable precedent and detract from the amenity of the locality.*

Specific standards with respect to the appropriate height and dimensions of certain types of signs (i.e. pylon, freestanding, etc.) can also be included within any such Local Planning Policy.”

The Strategy also notes the following for signage on the Main Street:

Objectives	Planning Provisions
<i>Urban Design</i> O1.3 <i>To provide for a built form along Midlands and Victoria Roads that enhances and promotes the commercial, tourism and cultural role of the sub-precinct and complements the existing architectural character.</i>	P1.17 <i>Any signage on the road frontage to Midlands Road should be in a style that is in keeping with other signage throughout the town to provide an integrated theme within Mingenew.</i>

The Mingenew Townsite Revitalisation Plan (2017) identifies a range of projects, and notes of Midlands Road that:

“Mingenew Main street is a vehicle dominated main street with a lack of unifying identity where the town starts and finishes. Opportunities are there to slow traffic and increase the identity of the main street to make it more appealing to the community and visitor.”

The Revitalisation Plan recommends a range of landscaping solutions to achieve this vision. The Revitalisation Plan does make recommendation in relation to signage but these focus more on interpretative and directional signage and not advertising signage. However, it is considered that relatively low-key signage such as that proposed within the received application for the Commercial Hotel site are not contrary to the objectives of the Revitalisation Plan.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 1710189

Moved: Cr Cosgrove / Seconded: Cr McGlinn

That Council grant formal planning approval for the proposed illuminated signage upon 60 (Lot 201) Midlands Road, Mingenew subject to compliance with the following:

Conditions:

- 1 Development shall be in accordance with plans included within Attachment 9.4.3(a) to the Council Agenda report and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.
- 2 Any additions to or change of use of any part of the buildings or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.
- 3 The illuminated signage shall be located within the boundaries of Lot 201 and shall not overhang or encroach upon the road reserve.
- 4 The illuminated signage shall have its electrical installation constructed and maintained to the satisfaction of the appropriate electricity supply authority and in accordance with any written law with respect to the construction and maintenance of electrical installations for illuminated signs.
- 5 The illuminated signage shall not have a light of such intensity as to cause annoyance to the public or be a traffic hazard (i.e. not exceeding 300cd/m²) and shall remain static (i.e. not flash, pulsate or chase).
- 6 The signage shall not contain fluorescent, reflective or retro reflective colours or materials.
- 7 The signage shall be maintained in a condition to the satisfaction of the local government and in the event that the signage is not maintained in a condition to the satisfaction of the local government the signage shall be removed.
- 8 If the development/land use, the subject of this approval, is not substantially commenced within a period of two years after the date of determination, the approval shall lapse and be of no further effect.

Notes:

- (a) Where an approval has so lapsed, no development/land use shall be carried out without the further approval of the local government having first been sought and obtained.
- (b) The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation. It is the applicant's responsibility to obtain any additional approvals required before the development/use lawfully commences.
- (c) Should the applicant be aggrieved by this determination there is a right (pursuant to the *Planning and Development Act 2005*) to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

9.5 BUILDING

Nil

10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

11.1 ELECTED MEMBERS

Nil

11.2 STAFF

Nil

12.0 CONFIDENTIAL ITEMS

PROCEDURAL MOTION – ITEM 12.0

Moved: Cr Eardley / Seconded: Cr McGlenn

- 1) That the meeting be closed to members of the public in accordance with section 5.23 of the Local Government Act to allow Council to discuss a matter that concerns 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.**

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

No members of the public present.

12.1 WATER USE AGREEMENT – ASSIGNMENT FROM ROBERT ALEXANDER CAMPBELL TO LEONARD JOHN WARD COCKING

Location/Address: Yandanooka Water Reserve 18110
Name of Applicant: Robert Campbell and Leonard Cocking
Disclosure of Interest: Nil
File Reference: ADM0256
Date: 09 October 2018
Author: Neil Hartley, Consultant

Summary

The Shire of Mingenew has a Water Use Agreement with the Grantee (Mr Robert Campbell), which allows him to draw water from the spring on Yandanooka Water Reserve 18110. The Agreement was endorsed by Council on 14 September 2015 and has a term of 5 years (1 July 2015 to 30 June 2020).

The Shire has been advised that Mr Campbell's land is to be sold to Leonard John Ward Cocking (22 October 2018) and that the new owner would like the Water Use Agreement assigned to him. Clause 8 of the Agreement provides for the sale of the Grantee's property and this report outlines the process to allow an assignment of the Agreement to occur.

Attachment

Water Use Agreement – 2015-2020

Background

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 17 October 2018

The Shire of Mingenew holds a Vesting Order for Yandanooka Reserve 18110 (gazetted on 17th February 1938) for the purpose of 'water supply'.

The Council has previously endorsed the right to access water to nearby properties from this Reserve and the last occasion it did this, was at its 14 September 2015 (item 9.2.5) meeting, where Council approved several new Water Use Agreements with commencement dates of 1 July 2015 and 5 year terms. Included was one between the Shire of Mingenew and Robert Alexander Campbell.

The Agreement is in place until 30 June 2020 and allows the Grantee (Robert Alexander Campbell) to draw water from the spring on Yandanooka Water Reserve 18110, subject to the conditions of the Agreement, for use on his Lots 18 and 19 of Victoria Location 1929.

Clause 8 of the Agreement provides for the possible sale of the Grantee's property and outlines that -

3. If the Grantees sells or otherwise disposes of the Neighbouring Land and the purchaser or assignee of the Neighbouring Land desires to draw water from the Spring then the Grantee will not sell or dispose of the Neighbouring Land without first obtaining the execution of such purchaser or assignee of an agreement with the Grantor at the cost of the Grantee in the same terms and conditions as are contained in this Deed or otherwise in such forms as the Grantor and its Solicitors shall approve.

Ms Zoe Campbell, on behalf of the Grantee, has advised that the land in question is soon to be sold to Mr Leonard John Ward Cocking, with settlement to occur on 22 October 2018, and that he would like the Water Use Agreement assigned to him.

Comment

Assignment of agreements commonly occur, and are particularly relevant as a consequence of a land sale. As the assignment will simply result in the existing agreement (including all of its terms, conditions, and expiry date) being "transferred" to the new owner, there would seem to be no reason why the Shire would have a cause stand in the way of such a request.

Whilst not relevant to the current question of the assignment, it is worth noting that there are several interlinked Water Use Agreements aligned to this Reserve and they all expire on 30 June 2020. To that end, it would be worth Council giving consideration to the next period of these Agreements, and particularly to gauge if there are any environmental issues relevant to their long term continuation.

Consultation

Zoe Campbell.

Statutory Environment

Clause 8 of the existing Water Use Agreement between the parties provides for the sale of the Grantee's property and outlines that -

- 1. The Grantee shall not assign or transfer the rights of the Grantee pursuant to this Agreement without the prior written consent of the Grantor (vis. the Shire of Mingenew)*
- 2. The Grantee shall not sub-grant any person to draw water from the Spring; and*
- 3. If the Grantees sells or otherwise disposes of the Neighbouring Land and the purchaser or assignee of the Neighbouring Land desires to draw water from the Spring then the Grantee will not sell or dispose of the Neighbouring Land without first obtaining the execution of such purchaser or assignee of an agreement with the Grantor at the cost of the Grantee in the same terms and conditions as are contained in this Deed or otherwise in such forms as the Grantor and its Solicitors shall approve.*

Section 3.58 of the Local Government Act (Disposing of property) normally outlines the process for a local government to **dispose** of property (which includes to sell, lease, or otherwise dispose of, whether absolutely or not). These provisions do not however apply in this instance.

Of relevance though, is the Vesting Order (gazetted on 17th February 1938), where the Reserve was vested in the Grantor's predecessor, in title the Mingenew Road Board, for the purpose of 'water supply'. The conditions of this Vesting Order will be particularly relevant for any new Agreements proposed to follow on with the Neighbouring Land Grantees, from the existing expiry date of those Agreements on 30 June 2020.

Policy Implications

Nil

Financial Implications

If Council agree to the assignment, the cost of any legal documentation and other relevant fees will be (as provided for in clause 8 of the existing Agreement) met by the new Grantee. There will however, be internal administrative costs that the Shire will need to bear to process the assignment.

Strategic Implications

The Corporate Business Plan (2015 – 19) includes an Environmental objective, namely, to maintain a sustainable natural and built environment that meets current and future community needs. It particularly includes two actions, *"to support and promote environmental practices"*; and *"to maintain efficient use of water resources within the Shire"*.

Voting Requirement

Simple Majority.

OFFICER RECOMMENDATION AND COUNCIL RESOLUTION- Resolution 17101810

Moved: Cr Cosgrove

Seconded: Cr Bagley

That Council -

- 1. Note that the land ownership relative to the existing Water Use Agreement (with Robert Alexander Campbell) will alter on 22 October 2018, with the new land owner being Mr Leonard John Ward Cocking;**
- 2. Endorse the assignment of the existing Water Use Agreement (between the Shire of Mingenew and Robert Alexander Campbell) to the new Grantee, Mr Leonard John Ward Cocking;**
- 3. Require that the new Grantee meet all of the Shire's legal costs and other relevant fees of the Agreement's assignment/transfer if he wishes to secure the assignment of the existing Water Use Agreement;**
- 4. Authorise the President and Chief Executive Officer to sign and execute the assigned Water Use Agreement and apply the Shire's Common Seal; and**
- 5. Require that the CEO seek the necessary environmental and/or legal advice in preparation for the Council considering the matter of new five year Water Use Agreements (2020 – 2025) with the several parties for water access from Yandanooka Water Reserve 18110.**

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

PROCEDURAL MOTION- ITEM 12.1

Moved: Cr Newton / Seconded: Cr Cosgrove

That the meeting be re-opened to members of the public.

VOTING DETAILS:

THE MOTION WAS PUT AND CARRIED 7/0

13.0 TIME AND DATE OF NEXT MEETING

Next Ordinary Council Meeting to be held on Wednesday 21 November 2018 commencing at 4.30pm.

14.0 CLOSURE

The President thanked all for attending and closed the meeting at 5.39pm.

These minutes were confirmed at an Ordinary Council meeting on 21 November 2018.

Signed _____
Presiding Officer

Date: _____



BUSHFIRE BRIGADE ANNUAL GENERAL MEETING

MINUTES FOR THE BUSHFIRE BRIGADE ANNUAL GENERAL MEETING HELD AT THE RECREATION CENTRE ON 02 OCTOBER 2018 COMMENCING AT 6PM

- 1.0 **DECLARATION OF OPENING –**
Meeting opened at 6.10pm

2.0 **RECORD OF ATTENDANCE / APOLOGIES**
ATTENDEES

Alex Pearse
Anthony Smyth
Ben Cobley
Bernie Soullier
Bob Bolton
Daniel Michael
Grant Fidock
Jon Holmes
Justin Bagley
Kylie Pollitt
Murray Preston
Murray Thomas
Neal Boonzaaier
Nick Duane
Nils Hay
Phil Soullier
Robert Newton

APOLOGIES

Darrin Lee
Tim Dempster

3.0 **CONFIRMATION OF PREVIOUS MEETING MINUTES**

3.1 **BUSHFIRE BRIGADE COMMITTEE MEETING HELD 26 SEPTEMBER 2017**

COMMITTEE DECISION – ITEM 3.1

Moved: Anthony Smyth

Seconded: John Holmes

That the minutes of the Bushfire Advisory Committee Meeting of the Shire of Mingenew held 26 September 2017 be confirmed as a true and accurate record of proceedings.

VOTING DETAILS: Carried unanimously

4.0 OFFICERS REPORTS

4.1 Chief Bush Fire Control Officer Report- Murray Thomas (attach report)

- Overview of the 2017/18 Fire Season

With a poorer crop in 2017 the fuel load was significantly lower than in 2016. However we had two fires that were attended to by bushfire brigade members. The first was on Michaels Road in the North East of the shire. It was started by lightning put out before any standing crop was burnt.

The 2nd fire was started by a shire grader catching alight on the Mingenew Mullewa Road about 6km north of the town. The grader caught alight and burned to the ground, but again due to quick response and good firebreaks no crop was burnt.

The Bushfire brigade invested in 7 Cell-fi phone signal boosters which were installed in the Chief bushfire officer and the 4 captains vehicles, the fast attack and the bushfire truck. These devices are a great advantage when communication is needed in low phone signal areas

The Mingenew Bushfire brigade and the Mingenew town brigade continue to have good numbers of volunteers and we hope this continues into the future

- Volunteer Numbers
- Level of training- gaps in training and training requirements
- Variation to Restricted Burning Times

COMMITTEE DECISION – ITEM 4.1

Moved: Daniel Michael

Seconded: Justin Bagley

That restricted burning times commence annually on 1 October.

VOTING DETAILS: 10 in favour, 2 against

4.2 Captains Reports

- 4.2.1 Yandanooka- Nil submitted
- 4.2.2 Lockier- Nil submitted
- 4.2.3 Guraru- Nil submitted
- 4.2.4 Mingenew North- Nil submitted
- 4.2.5 Mingenew South- Nil submitted

4.3 Shire CEO Report

- ESL Grants- General discussion to be had about equipment supply levels, new equipment requirements, identification of capital items that the brigade might like to pursue for funding.
- Appointment of Chief and Deputy Chief Bush Fire Control Officer for the 2018/19 fire season
- Appointment of Permit Officer/s, Fire Weather Officer and Harvest Ban Officer

COMMITTEE DECISION – ITEM 4.3

Moved: Ben Copley

Seconded: Daniel Michael

That Murray Thomas be endorsed to be appointed as Chief Bush Fire Control Officer for the 2018/19 fire season; and
That Nick Duane be endorsed to be appointed as Deputy Chief Bush Fire Control Officer for the 2018/19 fire season.

VOTING DETAILS: Carried unanimously

5.0 ELECTION OF OFFICERS FOR THE 2018/19 FIRE SEASON

5.1 Election of Captain and Deputy Captain for Shire of Mingenew Brigades

BRIGADE DECISION – ITEM 5.1

Moved: Anthony Smyth

Seconded: Alex Pearse

That the following persons be appointed to the position of Captain or Deputy Captain for the following Bush Fire Brigades:

- | | | |
|----|-----------------|-----------------|
| | Yandanooka | |
| a) | Captain: | Nick Duane |
| b) | Deputy Captain: | Justin Bagley |
| | | |
| | Lockier | |
| a) | Captain: | Daniel Michael |
| b) | Deputy Captain: | Tim Dempster |
| | | |
| | Guranu | |
| a) | Captain: | Ben Cobley |
| b) | Deputy Captain: | Gavin Elsegood |
| | | |
| | Mingenew North | |
| a) | Captain: | Alex Pearse |
| b) | Deputy Captain: | Andrew Green |
| | | |
| | Mingenew Town | |
| a) | Captain: | Anthony Smyth |
| b) | Deputy Captain: | Trevor Anderson |

VOTING DETAILS: Carried unanimously

6.0 GENERAL BUSINESS

6.1 Response to Questions from Previous Meetings

Brigade Vehicle Licensing

The question was asked as to the whether or not farm licensed vehicles and non licensed trailers or towable implements that attended fires needed to be licensed.

- Farm licensed vehicles are able to travel between the farm and some other place to carry out fire fighting or fire prevention operations;
- Tanker trailers (water /fuel) are not exempt from licensing; however a vehicle licence concession is available for these types of vehicles.

- In terms of insurance, any vehicle or towable implement used (licensed with farm plates or normal) for the purposes of fighting a fire under the Bushfires Act is covered under the Shire's insurance. (Like for like at market rate, not like for new).

6.2 New Business

Local Emergency Management Committee (LEMC):

A report will be presented at the 17 October 2018 Ordinary Council Meeting to de-merge Mingenew from the combined LEMC with a view to establishing a dedicated committee for emergency management in Mingenew; incorporating bushfire stakeholders and other relevant parties (Police, Silver Chain, School, CBH, businesses responsible for dangerous goods supply/handling etc.)

An invitation will be issued once the inaugural meeting date is confirmed.

FDI Grassland Mark 4 App:

A reminder was provided regarding use of the Mark 4 Grassland Fire Danger Indicator App. All were encouraged to download and make use of it.

ESL Funding Needs:

Including operational items (maintenance, electricity, insurance etc.) there is just over \$23,000 allocated for the ESL fund this year, it's important that this money is spent and acquitted.

Discussion regarding possible items took place:

- Overalls
- High pressure cleaner
- Training

Anthony Smyth and Nils Hay will arrange to meet to discuss further needs.

Capital Funding:

Discussion took place regarding capital funding grants for larger items:

- Firefighting trailer/s
- Shed extension
- Water tanks

It was also noted that elsewhere CBH Grassroots funding had been utilised for the purchase and installation of water tanks for firefighting purposes.

Introduction from Neal Boonzaaier, Mingenew Police

Introduction from Grant Fidock, Emergency Management and Ranger Services for Shires of Carnamah, Mingenew and Three Springs

Western Power Working During Fire Ban:

A query was raised regarding the ability of Western Power to energise lines during total fire ban. Kyle Pollitt advised that, to his knowledge, they are able to energise a line during total fire ban only when the hazard level is falling.

Radio Checks:

All parties were advised to check their radios coming into season, and to utilise the dual transmit function to reduce the need to switch channels and keep all parties in the loop.

Fire Control Officer Course:

Murray Preston recommended the DFES Fire Control Officers Course to all.

Cross-Border Cooperation:

Reminder that there are resources outside of Mingenew's borders that could be called upon if needed for an emergency. (E.g. Truck at Broad's).

Contacts to be obtained and shared.

Splitting Shire for Harvest Bans:

While no firm decision or direction was provided on this matter, it was generally discussed.

Fire Protocol:

Sheet was presented and shared around. (attach to minutes)

7.0 TIME AND DATE OF NEXT MEETING

Next Bush Fire Advisory Committee Meeting to be held around March, following end of fire season.

It was suggested that this meeting be the AGM, with the September/October meeting to be a planning meeting ahead of the season.

8.0 CLOSURE

The meeting was closed at 8pm.



COUNCIL POLICY
Finance

1.3.6

Title:	<u>1.3.6 RELATED PARTIES DISCLOSURE</u>
Adopted:	21 November 2018
Last Reviewed:	New Policy – Not Applicable
Associated Legislation:	Australian Accounting Standard AASB124
Associated Documents:	Related Party Disclosures- Procedure Related Party Disclosures- Declaration Form Code of Conduct Declarations of Interest
Review Responsibility:	Governance Officer
Delegation:	Nil

Objective:

The objective of the policy is to ensure that the Shire of Mingenew's financial statements disclose dealings with related parties and transactions and outstanding balances, including commitments, with such parties that may have affected its financial position and profit or loss.

Policy Statement:

The Shire is committed to ensuring its financial operations are conducted with the highest of ethical integrity and in an open and transparent environment. To evidence this, and to comply with the Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124), the Shire will:

1. Establish, review and maintain a list of Key Management Personnel (KMP);
2. Establish, review and maintain a Related Party Transactions Register for the Shire; and will
3. Disclose related party relationships, transactions and outstanding balances, including commitments, in the Shire's annual financial statements.

For the purposes of implementing this policy, individuals who meet the definition of a Key Management Personnel (KMP) will include:

- I. The President, Deputy President & Councillors;
- II. The Chief Executive Officer;
- III. All other Shire Officers who report directly to the CEO – includes Finance Manager, Governance Officer, Works Supervisor/Manager, Community Development Officer, Town Planner, Environmental Health Officer, Coordinator of Building Surveying, Ranger and Emergency Services Officer.

Council requires temporary appointments to KMP positions or persons acting as KMP in their absence, to be considered as KMP for that duration if the appointment is for three or more months in the financial year. For appointments of less than three months, the assessment is a matter of judgment based on facts, that is to be made by the Chief Executive Officer, such as that person's participation in key decisions made in that period.

For the purposes of implementing this policy, the related parties for nominated KMP will include:

- I. Their spouse or domestic partner (including married, de-facto, civil union partnership, but excluding separated or divorced spouse or partner);



- II. Their children, including children of their spouse/partner (whether step, adopted, dependant/non-dependant, adult children living/not living at home);
- III. Their dependants, including dependants of their spouse/partner (i.e. family members financially supported by them or their spouse/partner and may include siblings, elderly parents/grandparents or disabled family members); and
- IV. Entities (including sole proprietors, partnerships, companies and trusts) in which KMP and/or his/her close family members have control or joint control (i.e. hold 50% or more of the shares or 50% or more voting power).

For the purpose of implementing this policy Ordinary Citizen Transactions (OCT), that is transactions that occur on terms and conditions no different to those applying to the general public and are of an immaterial nature, include:

- I. Attending Shire functions that are open to the public;
- II. Fines on normal terms and conditions;
- III. Paying rates and other statutory fees or charges for applications, licences, approvals or permits;
- IV. Using Shire services and accessing Shire facilities; and
- V. Making a development application.

These aforementioned OCT's that meet the definition as stated, do not require disclosure. As such they will not be captured by the Shire within its Related Party Register.

For all other transactions, Key Management Personnel will be required to make a declaration in the *Related Parties Disclosure - Declaration* form (appendix 1).

All KMPs must provide their declarations to the period 30th June, annually, within 30 days.

Information (including personal information) provided by a key management person in a Related Party Transaction Notification and personal information contained in a register of related party transactions is classified as confidential, and will not be available for inspection by or disclosure to the public.

The Related Party Disclosure Management Procedure provides the guidelines by which the CEO will implement the Related Party Disclosure Policy.



1.3.6 RELATED PARTIES DISCLOSURE MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.6 Related Parties Disclosure

Adoption Date: 21 November 2018 - CEO

Appendix:

Relevant CEO Directive

N/A

Review:

Objective:

This procedure provides the basis on which to implement the Related Parties Disclosure Policy, which outlines what is expected of elected members and staff of the Shire of Mingenew in relation to Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124).

Legislation:

In July 2015, the scope of Australian Accounting Standards Board - Accounting Standard 124 (AASB124) "Related Party Disclosures" was extended to include application by not-for-profit entities, including local governments. Effective 1 July 2016 in accordance with Australian Accounting Standard AASB 124 Related Party Disclosures, local governments were required to disclose certain related party relationships and related party transactions together with information associated with those transactions in its Annual Financial Statements. First disclosures were required for year ended 30 June 2017.

Definitions:

Arm's length terms	Terms between the parties that are reasonable in the circumstances of the transaction that would result from: <ul style="list-style-type: none"> • neither party bearing the other any special duty or obligation, and • the parties being unrelated and uninfluenced by the other, and • each party having acted in its own interest.
Close Family Member	Family members of Key Management Personnel (KMP) who may be expected to influence, or be influenced by, that person in their dealings with the entity. This includes, but is not limited to, that person's spouse or domestic partner; and the children and dependents of that person or that person's spouse or domestic partner.
Control of an Entity	You control an entity if you have: <ol style="list-style-type: none"> I. power over the entity; II. exposure, or rights, to variable returns from involvement with the entity; and III. the ability to use your power over the entity to affect the amount of your returns.
Joint control of an entity	To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.
Key Management Personnel (KMP)	Persons having authority and responsibility for planning, directing and controlling the activities of the Shire of Mingenew, directly or indirectly. This includes the President, other Councillors, the Chief Executive Officer and

	senior officers as outlined in the policy.
Related parties	Includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.
KMP Compensation	<p>All employee benefits. Employee benefits are all forms of consideration paid, payable or provided by the Shire of Mingenew, or on behalf of the Shire of Mingenew, in exchange for services rendered to the Shire. Compensation includes:</p> <ul style="list-style-type: none"> I. Short Term Employee Benefits: short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit-sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for current employees; II. post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care; III. other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation; and IV. termination benefits.
Ordinary Citizen Transactions (OCTs)	Transactions that an ordinary citizen would undertake with the Shire of Mingenew are usually not material to related party disclosure requirements. OCTs do not apply however, if the terms and conditions are different to those offered to the general public.
Related Party Transaction	A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Procedures:

1. Identifying Key Management Personnel and Related Parties

- a) The Governance Officer will establish, review and maintain a list of Key Management Personnel for the Shire. Key Management Personnel (KMP) are defined within the Council Policy;
- b) Those persons identified as KMP will complete an annual declaration which outlines the entities, if any, that are controlled or jointly controlled by that KMP or their close family members (Appendix 1). The annual declaration process will be coordinated by the Governance Officer;
- c) It is the responsibility of the Chief Executive Officer to seek declaration upon a change of KMP;
- d) All KMPs will be asked to provide their declarations to the period 30th June, annually, within 30 days.
- e) It is the responsibility of all identified KMP to update their declaration should they become aware of a change, error or omission.

- f) Should a KMP have any uncertainty as to whether a transaction may constitute a related party transaction they should contact the Chief Executive Officer or the Governance Officer for clarification.
- g) Disclosure by personnel who are temporarily appointed to KMP positions is to be guided by the Related Party Disclosure Policy. Judgement decisions on disclosures of such personnel to determine if they meet the definition of a KMP are:
 - Did the acting KMP fill a vacant role or did they just act while the position holder was on leave?
 - Did the acting KMP only complete the operational tasks of the KMP position holder while they were on leave?
 - Did the acting KMP attend key meetings such as monthly executive management team meetings?
 - Was the acting KMP involved in operational / strategic planning?
 - Was the acting KMP involved in determining the budget?
 - Did the acting KMP approve anything above their 'normal' delegation?
 - Did the acting KMP just fill-in for someone for a few weeks over Christmas when no key meetings / decisions were made?

2. Identification of Related Party Transactions:

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria (the Ordinary Citizen Transactions, as adopted by Council in its policy, have been excluded from this list):

- Employee compensation whether it is for KMP or close family members of KMP;
- Application fees paid to the Shire of Mingenew for *non* statutory approvals or permits;
- Lease agreements for housing rental (whether for a Shire of Mingenew owned property or property sub-leased by the Shire through a Real Estate Agent);
- Lease agreements for commercial properties;
- Monetary and non-monetary transactions between the Shire of Mingenew and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire of Mingenew (trading arrangement);
- Sale or purchase of any motor vehicles, buildings or land, or other property owned by the Shire of Mingenew, to a person identified above;
- Sale or purchase of any motor vehicles, buildings or land, or other property owned by a person identified above, to the Shire of Mingenew;
- Loan Arrangements;
- Contracts and agreements for construction, consultancy or services;
- Non-monetary transactions such as use of facilities, peppercorn rents;
- Provision of guarantees or collateral; and
- Settlement of liabilities on behalf of the Shire, or by the Shire or on behalf of that related party.

3. Register of Related Party Disclosures and Transactions

- a) Officers will use the declarations of KMP to establish a list of related parties for the purposes of identifying transactions and reporting under AASB 124.

b) Maintain the Register

- I. The Finance Manager is responsible for maintaining and keeping an up to date register of related party transactions that captures and records the information for each existing related party transaction (including ordinary citizen transactions assessed as being **material** in nature) during a financial year.

c) Contents of a Register

- I. The contents of the register of related party transactions must detail for each related party transaction the following:
 - i. The description of the related party transaction;
 - ii. The name of the related party;
 - iii. The nature of the related party's relationship with the Shire of Mingenew; and
 - iv. A description of the transactional documents that are the subject of the related party transaction.
- II. The Governance Officer and Finance Manager are jointly responsible for ensuring that the information is disclosed in the Shire's annual Financial Statements to the extent, and in the manner stipulated, by AASB 124.

5. Related Party Disclosures and Annual Financial Statements

Each year the Shire must declare the following related party transactions in its annual financial statements:

a) As per AASB124.17, Key Management Personnel compensation in total and for each of the following categories:

- I. short-term employee benefits;
- II. post-employment benefits;
- III. other long-term benefits; and
- IV. termination benefits;

Key management personnel (KMP) are not named – disclosure is on an aggregate basis only. Short-term employee benefits include non-monetary benefits.

b) As per AASB124.18 for Related Party Transactions, the Shire must disclose the:

- I. Nature of the relationship with the related party, as well as sufficient information about the transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements.
- II. Types of Transactions:
 - Purchase or sales of goods;
 - Purchase or sales of property and assets;
 - Rendering or receiving of services;
 - Leases;
 - Transfers under licence agreements;
 - Transfers under financial arrangements (including loans and equity contributions in cash or in kind);
 - Provision of guarantees or collateral; and

- Settlement of liabilities on behalf of the entity, or by the entity or on behalf of that related party.
- III. The following information, at a minimum, is to be disclosed:
- I. the amount of the transactions;
 - II. the amount of outstanding balances, including commitments, and terms and conditions (i.e. secured or unsecured) and the nature of consideration to be provided in settlement; and details of guarantees given or received;
 - III. provisions for doubtful debts related to the amount of outstanding balances; and
 - IV. the expense recognised during the period relating to bad or doubtful debts due from related parties.
- c) As per AASB124.19, separately disclose all the information required by Paragraph 18 of the AASB124 at the following levels:
- I. subsidiaries;
 - II. associates;
 - III. joint ventures in which the entity is a joint venturer;
 - IV. key management personnel of the entity or its parent; and
 - V. other related parties.
- d) As per AASB124.24, items of a similar nature in aggregate, except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.
- e) If a KMP or close associate is named individually in disclosure reports, the KMP will be given a copy of intended disclosure for review and information purposes. Feedback must be provided within 7 days.

6. Frequency of disclosures:

Councillors and KMP will be required to complete a *Related Party Disclosures - Declaration* form annually. Furthermore, all Councillors must make disclosures immediately prior to any ordinary or extraordinary election. Disclosures must be made immediately prior to the termination of employment of/by a KMP.

7. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

When assessing whether such transactions are significant the following factors will be taken into consideration:

- Significance in terms of size;
- Was it carried out on non-market terms;
- Is it outside normal day-to-day council operations;
- Was it subject to council approval;
- Did it provide a financial benefit not available to the general public;



- Was the transaction likely to influence decisions of users of the Annual Financial Statements.

Regard must also be given for transactions that are collectively, but not individually significant.

The Shire does not have to disclose transactions in the audited annual financial statements that are not material.

8. **Confidentiality:**

All information contained in a disclosures return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and the materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.



RELATED PARTIES DISCLOSURE – POLICY 1.3.6, FORM 1 RELATED PARTIES DISCLOSURE – DECLARATION

As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.

The following declaration must be completed by all Council members, the CEO and staff reporting directly to the CEO of the Shire of Mingenew who were elected or employed at any time during the financial year.

Disclosure Period (annually)	
Person making disclosure	
Position held by person	

1. CLOSE MEMBERS OF THE FAMILY

(If there has been no change since your last declaration, please complete by stating “No Change”.)

Name of Family Member	Relationship to you

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS

(If there has been no change since your last declaration, please complete by stating “No Change”.)

Name of Entity	Name of person who has control/nature of control

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?



Name of person using the Service/facility	Service/facility used	Nature of transaction	Nature of discount or special conditions received

4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire of Mingenew, (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the Shire of Mingenew and privately owned properties sub-leased through the Shire from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions

5. LEASING AGREEMENTS – COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire of Mingenew for the provision of a commercial property? Did you receive a discount or special terms that would otherwise not be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire of Mingenew? Were



those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire of Mingenew.

Business Name	Goods or services provided	Approximate value for the reporting period	Terms and conditions

7. OTHER AGREEMENTS (CONSTRUCTION, CONSULTANCY, SERVICE CONTRACTS)

Did you, a close family member or related entity, enter into any other agreements /arrangements with the Shire of Mingenew (whether or not a price was charged)? This may include (but is not limited to): construction, contracts, consultancy services, service contracts such as cleaning, maintenance, security).

Name of person or business/company	Nature of agreement	Value of agreement	Terms and conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the purchase made at arm's length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity	Property purchased	Value of purchase	Terms and conditions



9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the sale made at arm's length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity	Property sold	Value of sale	Terms and conditions

10. FEES AND CHARGES

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity	Application Type	Application and/or receipt number

11. SELF-SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the Shire of Mingenew? For e.g. a club for which you have control.

Name of person or entity	Loan details	Value of loan	Terms and conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or	Nature of	Value of agreement	Terms and conditions
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entity	agreement		

DECLARATION

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

☐ OPTION 1 – HANDWRITTEN SIGNATURE

Signed: _____ Date: _____

OR

☐ OPTION 2 – ELECTRONIC SIGNATURE

This form can be sent by email to the Governance Officer (governance@Mingenew.wa.gov.au) provided the email is sent by the person making the disclosure from their work or personal email account.

(☐ tick appropriate option)



RELATED PARTIES DISCLOSURE – POLICY 1.3.6, FORM 1

RELATED PARTIES DISCLOSURE – DECLARATION

As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.

The following declaration must be completed by all Council members, the CEO and staff reporting directly to the CEO of the Shire of Mingenew who were elected or employed at any time during the financial year.

Disclosure Period (financial period)	
Person making disclosure	
Position held by person	

NOTE: As you are an elected member or officer, you do not need to specifically declare your Councillor fees/employee benefits details. This information will be collected separately by the Shire's Finance Team, for a separate declaration inclusion within the annual financial statements.

1. CLOSE MEMBERS OF THE FAMILY

(If there has been no change since your last declaration, please complete by stating "No Change".)

Name of Family Member	Relationship to you

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS

(If there has been no change since your last declaration, please complete by stating "No Change".)

Name of Entity	Name of person who has control/nature of control

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the Service/facility	Service/facility used	Nature of transaction	Nature of discount or special conditions received



4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire of Mingenew, (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the Shire of Mingenew and privately owned properties sub-leased through the Shire from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions

5. LEASING AGREEMENTS – COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire of Mingenew for the provision of a commercial property? Did you receive a discount or special terms that would otherwise not be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire of Mingenew? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire of Mingenew.

Business Name	Goods or services provided	Approximate value for the reporting period	Terms and conditions



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7. OTHER AGREEMENTS (CONSTRUCTION, CONSULTANCY, SERVICE CONTRACTS)

Did you, a close family member or related entity, enter into any other agreements /arrangements with the Shire of Mingenew (whether or not a price was charged)? This may include (but is not limited to): construction, contracts, consultancy services, service contracts such as cleaning, maintenance, security).

Name of person or business/company	Nature of agreement	Value of agreement	Terms and conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the purchase made at arm's length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity	Property purchased	Value of purchase	Terms and conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the sale made at arm's length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity	Property sold	Value of sale	Terms and conditions

10. FEES AND CHARGES

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?



Name of person or entity	Application Type	Application and/or receipt number

11. SELF-SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the Shire of Mingenew? For e.g. a club for which you have control.

Name of person or entity	Loan details	Value of loan	Terms and conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or entity	Nature of agreement	Value of agreement	Terms and conditions

DECLARATION

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.



OPTION 1 – HANDWRITTEN SIGNATURE

Signed: _____ Date: _____

OR



OPTION 2 – ELECTRONIC SIGNATURE



This form can be sent by email to the Governance Officer (governance@mingenew.wa.gov.au) provided the email is sent by the person making the disclosure from their work or personal email account.

(☐ tick appropriate option)



Government of **Western Australia**
Department of **Local Government and Communities**

AASB 124

Related Party Disclosures

Implementation Guide

June 2017



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AASB 124 Related Party Disclosures – Information on Implementation (May 2017)

Prepared by: Department of Local Government and Communities

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All or part of this document may be copied. Due recognition of source would be appreciated. If you would like more information please contact the Department of Local Government and Communities.

Reporting Period

Effective for reporting periods beginning on or after 1 July 2016, local governments must disclose certain related party relationships and related party transactions together with information associated with those transactions in its annual financial report in order to comply with Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124).

This is a requirement specified by the Australian Accounting Standard and is different from the Disclosure of Interest and Gift and Travel Disclosure requirements that are imposed under the *Local Government Act 1995* and associated Regulations.

Objective of AASB 124

The objective is to ensure that local government financial statements contain the disclosures necessary to draw attention to the possibility that its financial position may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties¹.

It is important to note that AASB 124 is not designed to detect and report fraud or misconduct. It is more so to enhance transparency and accountability of council transactions. This view is reiterated in AASB's April 2017 Agenda Decision² that the purpose of AASB 124 is not for assessing governance or probity issues.

Definition of a Related Party of Council

A person or entity that is related to council as defined in AASB 124, paragraph 9.

It is important that each local government consider the contents in AASB 124 and how it applies to its own situation. In considering possible related party relationships, attention is directed to the substance of the relationship and not merely the legal form³. Some of the related parties a local government can have are listed below.

- Entities related to council (i.e. an entity set up, controlled, or is significantly influenced by council such as a regional council and regional subsidiaries);
- Key Management Personnel (KMP) of council (i.e. mayor/president, councillors, CEOs and/or managers/directors).

¹ AASB 124, paragraph 1

² AASB Agenda Decision, "Materiality of Key Management Personnel Related Party Transactions of Not-For-Profit Public Sector entities", April 2017

³ AASB 124, paragraph 10

- Close family members of Key Management Personnel (KMP); and
- Entities that are controlled or jointly controlled by KMP or their close family members (i.e. joint ventures, companies, sporting clubs).

Entities Related to Council

A local government (council) related entity is an entity 'controlled' or 'jointly controlled' by council or over which council has 'significant influence'.

When identifying these entities, council will need to consider 'AASB 10 Consolidated Financial Statement', 'AASB 11 Joint Arrangement' and 'AASB 128 Investments in Associates and Joint Ventures'.

AASB 128 provides definition of the following key words:

- 'Significant influence' is defined as the power to participate in the financial and operating policy decisions of the entity but is not control or joint control over those policies.
- 'Joint control' is the contractually agreed sharing of control of an arrangement, and exists only when a decision relating to the activity requires the unanimous consent of the parties sharing control.

It is likely that all regional councils and regional subsidiaries will meet the definition of a related entity. For other entities, council will need to apply the definitions test in accordance with the Standard.

Key Management Personnel (KMP) of council

KMP, close family members of KMP and entities that are related to KMP or their close family members are related parties.

AASB 124 paragraph 9 defined KMP as persons having the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

It is likely that mayors/presidents, councillors, CEOs, senior executives and/or senior officers are KMP. However, it would depend on the council's structure, delegation and position descriptions. Each local government will need to use judgement to decide which individual meets the definition requirement of a KMP.

Close Family Members of KMP

Close family members of KMP are those family members who may be expected to influence, or be influenced by the KMP in their dealing with the local government (such as, without limitation, parents, sibling, grandparents, uncles/aunts or cousins).

Entities controlled or jointly controlled by KMP or their close family members are related parties.

Examples of Related Parties

Please refer to AASB 124 – Australian Implantation Guidance for not-for-profit public sector entities. Examples 4 and 7 are relevant to local government.

The Queensland Department of Infrastructure, Local Government and Planning (DILGP) has developed a guidance [bulletin](#) on related party transactions.

The bulletin has been developed in consultation with the Queensland Audit Office and is a useful reference.

Appendix 1 of the bulletin provides five useful examples that illustrate the different types of related parties.

Appendix 2 in the bulletin contains a table that lists common related parties of council.

Definition of a related party transaction

A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged⁴.

⁴ See AASB 124, paragraph 9

Determining if a related party transaction requires disclosure

Related party transactions that are not considered to be material do not need to be disclosed. The Australia Implementation Guidance provides the following comment regarding materiality:

“As is often the case with related party transactions, judgement would be required as to when transactions are material, especially when qualitative assessments are made about the nature of the transaction.... the entity would also need to apply judgement in determining the extent of information it needs to collect to meet the objective of AASB 124, as there is little value in an entity incurring significant costs to obtain data that is immaterial for disclosure.”⁵

AASB’s April 2017 Agenda Decision provided further clarity that the key assessment is whether knowledge of the relationship and terms and conditions could influence a user’s understanding of the impact on the financial statements. Where the impact on the financial statements is not material the transaction is not required to be disclosed.

Similarly, NSW Office of Local Government – Code of Account Practice and Financial Reports provides the following:

“When councils are considering whether a disclosure of a related party transaction is material, they should consider not just the financial amount, but whether the user of the financial statements would be impacted by the information in making decisions, i.e. in their vote by councillors or if information is omitted would it made newspaper headlines if it were to be discovered.” (the Press Test).

Therefore, when assessing materiality, this should be done in consultation with council’s audit committee and external auditor and considers both the size and nature of the transaction, individually and collectively.

⁵ AASB 124, paragraph BC17

Disclosure Requirements

AASB 124 contains disclosure requirements to enable users of financial statements to understand the potential effect of the relationship on the financial statement. Key requirements are discussed below.

1. KMP Compensation in aggregate and for each of the following categories⁶:
 - a) Short-term employee benefits
 - b) Post-employment benefits
 - c) Other long-term benefits
 - d) Termination benefits
2. Relationships between council and its subsidiaries, irrespective of whether there have been transactions between them⁷.
3. Amounts incurred by council for the provision of KMP services that are provided by a separate management entity⁸.
4. Where related party transaction have occurred (this is for all categories of related parties including related entities, KMPs, KMPs' close family member/controlled entities and any other related parties council has identified):
 - a) The nature of the related party relationship;
 - b) Information about the transactions, outstanding balances and commitments including terms and conditions;*
5. Separate disclosure for each category of related party.

*In respect to the 4(b), the types of transactions disclosed can include:

- Purchase/sales and lease of goods, property and other assets
- Rendering or receiving of goods, services, property and other assets.
- Guarantees given or received
- Commitments
- Loans and settlements of liabilities

⁶ AASB 124, paragraphs 17 and 17A. Also refer to para 8 definitions in AASB 119 Employee Benefits. Note that 17A specific that if a KMP service is obtained from another entity such as an employment agency, then that should be excluded from KMP compensation disclosure and reported separately.

⁷ AASB 124, paragraphs 13, Aus13.1, 14, 15, and 16.

⁸ AASB 124, paragraph 18A.

- Expense recognised during the period in respect of bad debts
- Provisions for doubtful debts relating to outstanding balances.

Comparatives are not required for the first year of adoption, however they will be disclosed on an ongoing basis.

Sample Disclosure Note

The department has reviewed sample disclosure notes developed by local government departments in other states, the below two are selected for reference.

- Queensland Department of Infrastructure, Local Government and Planning – [Related Party Disclosure Bulletin](#), see Appendix 3.
- NSW Office of Local Government – [2016/17 Code of Accounting Practice and Financial Reporting \(update 25\)](#) – See Note 28 on page A-134.

Disclosure in aggregate or separate

For each related party category, council can disclose items of a similar nature in aggregate, except when separate disclosure is necessary for an understanding of the effect of related party transaction on financial statement⁹.

Ordinary Citizen Transaction (OCT)

Council may decide, in council's related party disclosure policy, that there are some transactions with related parties that do not need to be captured and reported. These transactions are those that an ordinary citizen would undertake with council (Ordinary Citizen Transaction) such as transactions undertaken on arm's length terms and in the ordinary course of carrying out council's functions and activities.

For example, if a KMP (i.e. a councillor) is to use the Shire's swimming pool and pays the admission fee that would be a related party transaction. However, it is unlikely that this would be material as users of the financial statements wouldn't be interested in this transaction.

⁹ AASB 124, paragraph 22.

OCTs are not material transactions because of their nature, and therefore council may wish to identify them upfront and exclude them from being recorded as a related party transaction. However, if the OCTs were to occur on terms and conditions that are different to those offered to the general public, then the transaction may become material. Care needs to be taken in identifying these types of transactions.¹⁰

If council decides to identify and exclude them up front, then council's policy may need to specify this. Some examples of OCTs include:

- Using the council's facilities after paying the normal fee
- Fines on normal terms and conditions
- Paying rates and council fees and charges

Related Party Disclosure Policy

Similar to Queensland's approach, the department recommends that each local government adopts a council policy on related party disclosures. This policy is not required by the accounting standard, and whether to adopt such a policy is at council discretion.

The policy could consider all of the steps identified below, or could concentrate on one or two key areas. For example, council's policy could simply address how, and how often, the close family members and related entities of KMP are identified and/or whether council will separately identify and collect/collate ordinary citizen transactions with related parties.

The policy could also define key terms such as arms-length, normal terms and conditions and ordinary citizen transactions or other types of transactions which may be trivial or domestic in nature that council will collect but are unlikely to report.

¹⁰ Queensland Department of Infrastructure, Local Government and Planning, related party transaction bulletin.

Recommended steps to comply with AASB 124

The Queensland Department of Local Government Related Party Bulletin provides steps to implement the related party requirements and a check list for constructing a related party disclosure policy. The steps to implement have been summarised below, and the check list is reproduced at the end of this section.

1. Establish system to identify and record related parties.
2. Identify Ordinary Citizen Transactions (OCT) that will not be disclosed.
3. Establish a system to identify and record related party transactions and related terms and conditions.
4. Assess materiality of transactions captured.
5. Make disclosure in Annual Financial Report.

Step 1 - Establish a system

Establish a system to identify related parties and relationships and monitor changes on continues basis.

The system should identify:

- Entities related to council
- KMPs
- Close family members of KMPs and their related entities.

Council may wish to outline the system that will be used in the related party disclosure policy. Alternatively, council's policy could simply specify that management are to implement a suitable system to identify related parties.

A component in the system that can be implemented includes a register of related party transactions. The Queensland related party bulletin provides a sample of such register.

Initial identification of related parties need to cover the period starting from 1 July 2016. It is important to document the process council uses to identify related parties and to provide this information to council's external auditors to substantiate disclosure in the financial statement.

A review of related parties will then need to be made at regular intervals. Particularly after events such as elections, with change of councillors as well as when there is staff movements such as changes to CEO's and senior management, including acting arrangements.

For individuals that are considered to be a KMP, the recommended procedure is for a self-assessment form to be filled out, declaring, or notifying council of any existing or potential relation party transactions between council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close members.

Step 2 - Identify ordinary citizen transactions (OCT)

Identify OCTs and specific in council policy what types of transactions can be exclude from being recorded.

Council policy will need to either specify the types of OCTs that will be excluded or specify a framework so reporting officers can identify them. See discussion on [OCT](#).

If the OCTs were to occur out of general terms and conditions and/or above materiality threshold, then these could be reported if the finance officer assessed that the disclosure is necessary for the user of the financial report to understand the effect of the transaction on the financial report.

Step 3 -Identify related party transactions

The next step is to establish, or change existing systems so that related party transactions can be separately identified and reported. This may be as simple as identifying related party transactions with a special code in council's accounting system. Council will also need a system to:

- Identify transactions that do not pass through council's accounting system.
- Identify the associated terms and conditions of the related party transactions.

Step 4 - Assess materiality

Prior to preparing the disclosure in the council's financial statements, related party transactions should be assessed for materiality. Transactions that are not considered material do not need to be disclosed.

Assessing materiality requires judgement and should be done in consultation with council's external auditor and audit committee.

When assessing materiality, councils need to consider both the size and nature of the transaction, individually and collectively.

The term “material” is defined in AASB 101 Presentation of Financial Statements (AASB 101.7) and further guidance can be found in AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (AASB 108.5) and the Framework for the Preparation and Presentation of Financial Statements (paragraph QC11). The International Accounting Standards Board has also released guidance on materiality.

Step 5 - Make the disclosures

The final step is to make the necessary disclosures in council’s annual financial statements. See [disclosures requirements](#) and [sample disclosures disclosure note](#).

Checklist for Related Party Disclosure Policy

The department suggests that councils adopt a policy about related party disclosures. This policy is not required by legislation and councils are free to choose what to include in such a policy, if one is adopted. The following checklist is provided to assist councils in considering what to include in their policy.

Note: It is important to consider how changes in KMP, their close family members and related entities will be recorded. For example, how KMP advise council about changes to close family members or entities controlled by them.

Identifying related parties section:	Check box for "yes":
1. Will the policy need to state how council staff will identify and capture changes in: (a) Entities that are related to council? (b) Key management personnel (KMP)? (c) Close family members of KMP? (d) Entities that are controlled or jointly controlled by KMP or their close family members?	 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2. Does the policy consider how councillors and staff will be kept informed if they are affected by the related party disclosure requirements, for example, will they be given a copy of the intended disclosure for comment?	<input type="checkbox"/>

Ordinary citizen transactions (OCTs) section:	Check box for "yes":
3. Will council capture OCTs with related parties (see process for capturing transactions with related parties below)?	<input type="checkbox"/>
4. Will council disclose OCTs with related parties above a certain threshold, or where terms and conditions differ from normal practice, or not at all? (Note: OCTs that are on different terms and conditions from normal could be material in nature and give rise to an audit issue if not disclosed)	<input type="checkbox"/>
5. Does the policy need to specify how council staff will identify OCTs (if not captured)?	<input type="checkbox"/>

Ordinary citizen transactions (OCTs) section:	Check box for “yes”:
6. Does the policy need to give examples of OCTs for council staff to follow?	<input type="checkbox"/>
7. Does the policy need to identify a process for regularly reviewing OCTs?	<input type="checkbox"/>

Process to capture and record transactions with related parties section:	Check box for “yes”:
8. Will the policy need to include how council will capture related party transactions and determine their arm’s length status (i.e. terms and conditions)?	<input type="checkbox"/>
9. Will the policy need to include how the council can identify related party transactions in the accounting system and outside the accounting system (non-monetary transactions, contracts, service level agreements)?	<input type="checkbox"/>
10. Will the policy need to include the council’s record keeping requirements?	<input type="checkbox"/>

Privacy and Freedom of Information section:	Check box for “yes”:
11. Does the policy need to cover privacy issues?	<input type="checkbox"/>
12. Has the council sought advice about freedom of information and other legal obligations to be included in the policy?	<input type="checkbox"/>

Frequently Asked Questions

Question 1: Is a senior officer a KMP if not part of the executive team?

Answer: If the officer has the authority and responsibility to plan, direct and control the activities of the council, then the officer is a KMP of council. Could include any acting positions even if for a short period of time.

Question 2: Is the payment of rates by a KMP a related party transaction?

Answer: It is a related party transaction, however, council would not require disclosing this transaction if the KMP is paying rates just like every other rate payer. However, the council would need to disclose the transaction if the KMP had not paid rates as an example, for the last 3 years.

Question 3: If a KMP's child applied to do school based work experience with the council, does this need to be disclosed?

Answer: No, if the term and conditions of the work experience is the same as what is available to the general public. However, if the council made a decision to pay for the work experience when others had not been paid for the same work experience, then it may require disclosure.

Question 4: Would council officer with purchasing delegation be a KMP?

Answer: No, if the officer can exercise a financial delegation to purchase goods and services on behalf of the council it does not make them a KMP as they do not have the responsibility to plan and direct or control the activities of the council.

Question 5: What about transactions with previous KMPs (ex-councillors, CEO, council staff)?

Answer: From 1 July 2016, all local governments are required to capture related party transactions with KMP, this includes all councillors/staff members deemed as KMPs during the reporting period.

Question 6: Do services have to be provided by the related party directly or is it enough that the related party is employed by the consulting firm providing the services?

Answer: It depends on how much influence the related party has on the consultancy firm. For example, if KMP is a cleaner of a consultancy firm, there would be no influence. But if the KMP is a managing partner/director or senior employee, they would have some influence and would need to be considered.

Question 7: Does the disclosure of KMP compensation include remuneration paid during the year or accrued during the year?

Answer: It includes the total amount of KMP compensation included as part of the Income Statement – employee expenses, plus elected member's remuneration disclosed in the annual financial statement.

Question 8: Do Long Service Leave and Annual Leave balances need to be disclosed?

Answer: Amount charged for annual leave and long service leave as part of AASB 119 expense would be included. Balances are not needed to be disclosed.

Question 9: Are use of council assets also included in related party transactions?

Answer: Yes, just because it is not a financial transaction does not mean it does not need to be disclosed. E.g. if a councillor used shire equipment for personal purposes, this would be considered a transaction even though it is not a financial transaction.

Question 10: Who will be responsible for identifying and reporting related party transactions?

Answer: The finance officer responsible for financial reporting will be responsible for identifying council related parties from the council's reporting system (such as a related entities register) and assess which transaction/s require disclosure.

References and Useful Links

[AASB 124 Related Party Disclosures.](#)

[AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector](#)

[AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements and AASB 128 Investments in Associates and Joint Ventures.](#)

[Sample Council Policy – City of Wollongong related party disclosure](#)

[CPA AASB 124 Related Party Disclosures Public Sector Not-For-Profit Entities](#)

[The NSW Office of Local Government – Code of Account Practice and Financial Reports](#)

[Queensland Department of Infrastructure, Local Government and Planning– Related Party Disclosure Bulletin](#)

For more information, please contact:

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Translating and Interpreting Service (TIS) – Telephone: 13 14 50

To: Chief Executive Officers

**From: Tony Brown,
Executive Manager Governance
And Organisational Services**

Organisation: All Local Governments

Date: 22 June 2017

Reference:

Priority: High

Subject: Related Party Disclosures AASB 124

IN BRIEF:

Operational Area:	Finance & Governance
Key Issues:	• Related Party Disclosures need to be made for the year ending 30 June 2017
Action Required:	Ensure related party disclosures are made in accordance with the accounting standards

Local Governments are required to disclose related party transactions in annual financial reports in 2017.

Changes to accounting standards mean certain transactions of Key Management Personnel (effectively all senior management and Councillors) will need to be detailed separately in the annual financial report for the year ended 30 June 2017.

This will have significant impact on both the disclosures within the financial report as well as the mechanisms in place to ensure related parties are properly identified and the necessary data collected.

What needs to be disclosed?

All related party transactions during the periods covered by the annual financial report.

This includes:

- the nature of the related party relationship; and
- information about those transactions and outstanding balances.

Examples include:

- a) purchases or sales of goods (finished or unfinished);
- b) purchases or sales of property and other assets;
- c) rendering or receiving of services; and
- d) leases.

At a minimum, disclosures shall include:

- a) The amount of the transactions;
- b) The amount of outstanding balances, including commitments, and:
 - i. their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii. details of any guarantees given or received;
- c) Provisions for doubtful debts related to the amount of outstanding balances; and
- d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

Who is a Related Party?

Essentially for local government it will relate to those defined as Key Management Personnel (KMP).

KMP include all senior management, Councillors and their close family members or even wider if there is a strong personal connection.

Responsibility

It also needs to be remembered this differs from the primary/annual return disclosure requirements.

Those are the responsibility of the individuals concerned whereas financial statements disclosures are, required by the Act and regulations as the responsibility of management (and ultimately the CEO).

Further information

The Department of Local Government have produced a circular which is available here: <https://www.dlgc.wa.gov.au/Publications/Pages/Circular-07-2017.aspx>

Further, WALGA has been working with Moore Stephens who have prepared the attached Guidance Note and are available to assist Local Governments with presentations and forums.

If your Local Government is interested in contracting Moore Stephens for a presentation please contact David Tomasi on (08) 9225 5355.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

AASB 2015-6

This Standard was issued in March 2015 and extends the Scope of AASB 124 *Related Party Disclosures* to include application by not-for-profit entities.

Operative Date for Local Government: 1 July 2016 (effectively for the year ended 30 June 2017).

Comparatives: No comparatives will be required to be presented in the period of initial implementation.

AASB 124

SUMMARY

APPLICATION AND SCOPE

AASB 124.2

This standard is applied in:

- Identifying related party transactions and relationships;
- Identifying outstanding balances including commitments between an entity and its related parties;
- Identifying circumstances in which disclosure of the above items are required;
- Determining the disclosures to be made about those items.

PURPOSE OF RELATED PARTY DISCLOSURES

AASB 124.5 TO 124.8

Knowledge of related party transactions, outstanding balances and relationships is important to understanding and assessing an entity's operations.

DEFINITIONS

AASB 124.9 TO 124.12

Definitions include related party, compensation, control, key management personnel, director and remuneration as well as some explanations and clarifications.

DISCLOSURE

AASB 124.13 TO 124.27

Includes:

- Relationships between parents and subsidiaries of the entity, regardless of whether there have been any transactions between the related parties (may be applicable to local government under new legislation);
- Information about key management personnel compensation in total and for certain categories;
- Certain information about transactions between related parties and any outstanding balances at reporting date for each type of related party; and
- Information about government-related entities.

ILLUSTRATIVE EXAMPLES

Includes illustrative examples – one specifically relating to a Councillor of a local government.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DISCLOSURES

KEY REQUIREMENTS OF AASB 124

AASB 124.17

A local government shall disclose key management personnel compensation in total and for each of the following categories:

- a) Short-term employee benefits;
- b) Post-employment benefits;
- c) Other long-term benefits;
- d) Termination benefits; and
- e) Share-based payment.

AASB 124.18

If the local government has had related party transactions during the periods covered by the financial statements, it shall disclose the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements. These disclosure requirements are in addition to those in paragraph 17. At a minimum, disclosures shall include:

- a) The amount of the transactions;
- b) The amount of outstanding balances, including commitments, and
 - i. their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii. details of any guarantees given or received;
- c) Provisions for doubtful debts related to the amount of outstanding balances; and
- d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

AASB 124.18A

Amounts incurred by the local government for the provision of key management personnel services that are provided by a separate management entity shall be disclosed.

AASB 124.19

The disclosures required by paragraph 18 should be made separately for each of the following categories:

- a) The parent;
- b) Entities with joint control or significant influence over the entity;
- c) Subsidiaries;
- d) Associates;
- e) Joint ventures in which the entity is a venturer;
- f) Key management personnel of the entity or its parent; and
- g) Other related parties.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DISCLOSURES (CONTINUED)

AASB 124.21

The following are examples of transactions that are disclosed if they are with a related party:

- a) purchases or sales of goods (finished or unfinished);
- b) purchases or sales of property and other assets;
- c) rendering or receiving of services; and
- d) leases.

AASB 124.23

Disclosures that related party transactions were made on terms equivalent to those that prevail in arm's length transactions are made only if such terms can be substantiated.

AASB 124.24

Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the local government.

RELEVANT DEFINITIONS

AASB 124.9

Related Party:

A person or entity that is related to the local government that is preparing its financial statements.

A person or a close member of that person's family is related if that person:

- i. (not applicable to local government);
- ii. Has significant influence over the reporting entity; or
- iii. Is a member of the key management personnel of the reporting entity.

An entity is related if any of the following conditions applies:

- i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others) - may be applicable; or
- ii. A person is a member of the key management personnel of the entity.

Note: Many of the other conditions listed in this paragraph do not apply and we have chosen, for the sake of clarity, not to list them here.

Related Party Transaction:

A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

RELEVANT DEFINITIONS (CONTINUED)

Close Members of the Family of a Person:

Those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- a) That person’s children and spouse or domestic partner;
- b) Children of that person’s spouse or domestic partner; and
- c) Dependants of that person or that person’s spouse or domestic partner.

Compensation

Includes all employee benefits – refer to content of AASA 124.9 for specific details.

Key Management Personnel

Those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

In the case of local government will include all Councillors and Senior Staff.

Senior Staff would include the CEO, deputy CEO and any staff member at a Director or Executive Manager level.

In the case of rural/regional local governments, there would also be the need to include the works supervisor, health inspector, planning officer where they have direct responsibility for an operational area of local government.

SUBSTANCE OVER FORM

AASB 124.10

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

CLARIFICATIONS

AASB 124.11

In the context of AASB 124, the following are not related parties:

- a) Two entities simply because they have a member of key management personnel in common or because a member of key management personnel of one entity has significant influence over the other entity.
- b) Two joint ventures simply because they share joint control over a joint venture.
 - i. providers of finance,
 - ii. trade unions,
 - iii. public utilities, and
 - iv. departments and agencies of a government that does not control, jointly control or significantly influence the local government.
 - v. simply by virtue of their normal dealings with the local government (even though they may affect the freedom of action of a local government or participate in its decision-making process).
- c) A customer, supplier, franchisor, distributor or general agent with whom the local government transacts a significant volume of business.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE

NOTE: Such disclosure is not required until the year ended 30 June 2017. The City/Town/Shire of Somewhere model will be adjusted to incorporate the disclosure requirements of AASB 124 at that time.

The purpose of this example disclosure is to provide information and guidance with respect to upcoming requirements.

They are in addition to existing disclosure requirements which will be adjusted at the time.

For example, if material, certain disclosures relating to sales of goods, assets etc are already made elsewhere in the financial report and can easily be expanded to include a line item for related parties.

We have also only provided examples of those relating to local government with a comment on their likelihood.

Please see pages 6 and 7 for example disclosure.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE

Key Management Personnel Compensation Disclosure

The totals of remuneration paid to KMP of the City/Town/Shire during the year are as follows:

	2017	2016
	\$	\$
AASB 124.17(a) Short-term employee benefits	AAA	EEE
AASB 124.17(b) Post-employment benefits	BBB	FFF
AASB 124.17(c) Other long-term benefits	CCC	GGG
AASB 124.17(d) Termination benefits	DDD	HHH
Total KMP compensation	ZZZ	XXX

Short-term employee benefits

These amounts include all salary, paid leave benefits, fringe benefits and cash bonuses awarded to KMP.

Details in respect to fees and benefits paid to Councilors may be found at Note XX.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

EXAMPLE DISCLOSURE (CONTINUED)

Related Party Transactions Detail Disclosure**Related Parties****The City/Town/Shire’s main related parties are as follows:**i. *Key management personnel:*

AASB 124.9, 18

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

ii. *Entities subject to significant influence by the City/Town/Shire*

AASB 124.9, 18

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.

For details of interests held in associated entities, refer to Note X.

iii. *Joint venture entities accounted for under the equity method:*

AASB 124.9, 18

The Group has a 50% interest in Somewhere Regional Council. The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note YY.

Transactions with related parties:

AASB 124.23

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

The following transactions occurred with related parties:

2017**\$****Associated companies/individuals:**

Sale of goods and services

Likely

Purchase of goods and services

Likely

Joint venture entities:AASB 124.18(a),
19(e), 21(g)

Distributions received from joint venture entities

Possible

Amounts outstanding from related parties:

Trade and other receivables

Possible

Loans to associated entities

Possible but highly unlikely

Loans to key management personnel

Possible but highly unlikely

Note: If loans of this nature are provided, then details relating to terms and conditions should be disclosed in narrative form.

Amounts payable to related parties:

Trade and other payables:

Loans from associated entities

Possible



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

IMPLEMENTATION GUIDANCE

Implementation and guidance applying to public sector entities (ie local government) forms an integral part of AASB 124.

Some key paragraphs to assist with interpretation have been extended and are detailed (unaltered) as follows:

KEY MANAGEMENT PERSONNEL

AASB 2015-6. IG 3

Paragraph 9 of the Standard defines key management personnel as being those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the entity. In a public sector context, entities should consider the facts and circumstances in assessing whether a person is a member of the key management personnel, as defined, of the entity. For example, the facts and circumstances may reflect that not all persons described as ‘senior executive staff’ or ‘Secretary’ or ‘Minister’ may be key management personnel of the entity. Similarly, in relation to a not-for-profit public sector entity, the facts and circumstances may reflect that a person’s powers do not give rise to a capacity to direct or control the activities of an entity, where the powers are only ceremonial or procedural in substance.

RELATED PARTY TRANSACTIONS

AASB 2015-6. IG 9

Paragraph 18 of the Standard requires an entity to disclose information about transactions that have occurred between the entity and its related parties, including transactions between the entity and its key management personnel or key management personnel of the entity’s parent, that is necessary for users to understand the potential effect of the relationship on the financial statements.

AASB 2015-6. IG 10

Ministers, councillors and other senior public servants may qualify as a related party of a public sector entity under one or more of the criteria set down in paragraph 9(a) of the definition of ‘related party’ in AASB 124. For example, a Minister who is a member of the key management personnel of his government is, under the definition of ‘related party’, a related party not only of the government but also of each controlled entity of that government. In such instances, the Standard requires the controlled government entity to disclose related party transactions with that Minister, whether or not the Minister has responsibility for the entity.

AASB 2015-6. IG 11

A related party transaction is a transfer of resources, services or obligations between an entity and its related party, regardless of whether a price is charged. In the not-for-profit public sector, many entities are likely to engage frequently with persons who are a related party of that entity in the course of delivering the entity’s public service objectives, including the raising of funds (for example, rates and taxes) to meet those objectives. These related party transactions often occur on terms and conditions no different to those applying to the general public (for example, the Medicare rebate or public school fees). A not-for-profit public section entity may determine that information about related party transactions occurring during the course of delivering its public service objectives and which occur on no different terms to that of the general public is not material for disclosure in its general purpose financial statements is included in AASA 101 “Presentation of Financial

Statements and AASA 108 “Accounting Policies, Changes in Accounting Estimates and Errors. The factors described in paragraph 27 of the Standard may also assist an entity in making this determination.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

IMPLEMENTATION GUIDANCE (CONTINUED)

AASB 2015-6. IG 12

Examples 7-8 describe different types of related party transactions that may occur between not-for-profit public sector entities and their related parties.

Example 7

Councillor P is a member of the key management personnel of the LMN local government (the Council). The Council’s functions include raising revenue to fund its functions and activities, and planning for and providing services and facilities (including infrastructure) for the local community. In carrying out its functions, the Council undertakes a wide range of activities including the imposition of rates and charges upon constituents, and the provision without charge of services such as parks and roads.

Councillor P is a ratepayer residing within the Council’s constituency. As such, he takes advantage of the availability of free public access to local parks and libraries. Councillor P also used the swimming pool at the Council’s Recreation Centre twice during the financial year, paying the casual entry fee applicable to the general public each time. The recreation centre has approximately 20,000 visitors each financial year.

All of the transactions described above between the Council and Councillor P are related party transactions of the Council and are considered for disclosure in the Council’s general purpose financial statements. Based on the facts and circumstances described, the Council may determine that these transactions are unlikely to influence the decisions that users of the Council’s financial statements make having regard to both the extent of the transactions, and that the transactions have occurred between the Council and Councillor P within a public service provider/taxpayer relationship.

Note: Example 8 was not included as it does not relate to local government.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

BASIS FOR CONCLUSIONS

Whilst not forming part of the standard, the AASB has provided explanations in respect to their conclusions. We have extracted (unaltered) some key bases (as they relate to local government).

DEFINITION OF KEY MANAGEMENT PERSONNEL

AASB 2015-6. BC 8

The Board considered whether an amendment of the definition of key management personnel for the not-for-profit public sector would be necessary to facilitate a decision to remove the not-for-profit public sector exemption from AASB 124, but decided that the present definition was suitable. The AASB noted that, in a public sector context, entities should consider the facts and circumstances in assessing whether a person is a member of the key management personnel, as defined, of the entity.

AASB 2015-6. BC 9

The Board considered that normally, the determination of key management personnel will be similar for entities in the public sector or the private sector. For example, a not-for-profit public sector entity will need to determine whether all, or only certain, of its senior executive service employees meet the definition of key management personnel. However, the Board acknowledged constituents' concerns that the determination of key management personnel may not be straightforward in the not-for-profit public sector given ministerial type roles. The Board noted that it does not regard a Minister to always be a member of the key management personnel of a not-for-profit public sector entity or of a for-profit public sector entity; rather, this is dependent on the particular circumstances of the jurisdiction and of the entity. Accordingly, the Board decided to add guidance to the Standard, in the absence of a private sector analogy, to assist public sector entities in applying the definition of key management personnel to Ministers, as ministerial-type roles do not usually arise in a private sector.

AASB 2015-6. BC 17

The Board noted that, as is often the case with related party transactions, judgement would be required as to when transactions are material, especially when qualitative assessments are made about the nature of transactions. The Board considered situations in which Ministers or local government councillors paid taxes, levies or other statutory charges or fees faced generally by citizens. The Board does not expect, absent unusual circumstances, that the application of materiality would result in disclosure in many of these situations. In contrast, a commercial contract entered into by a Minister or local government councillor with a related public sector entity may be relevant for disclosure, similar to a commercial contract between a member of the key management personnel of a for-profit entity and the reporting entity (for example, a contract to provide accountancy services between the entity and an entity controlled by a member of the key management personnel). Accordingly, the Board observed that a not-for-profit public sector entity would also need to apply judgement in determining the extent of information it needs to collect to meet the objective of AASB 124, as there is little value in an entity incurring significant costs to obtain data that is immaterial for disclosure. The Board noted that it would expect appropriate criteria to be identified so that information about transactions that are possible material (for example, transactions that have occurred at a different price or volume to that applying to the general public) is captured for assessment.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

DEFINITION OF KEY MANAGEMENT PERSONNEL (CONTINUED)

AASB 2015-6. BC 18

Having regard to the role of materiality, the Board decided that no specific exemption from disclosure of the related party transactions with key management personnel of a not-for-profit public sector entity, including any Ministers or local government councillors where so identified, was necessary. However, to respond to constituents’ requests for clarification on the extent of disclosures required of related party transactions that occur in the not-for-profit public sector, the Board decided to add implementation guidance to AASB 124 to assist not-for-profit public sector entities in this regard.

APPLICATION DATE AND TRANSITIONAL PROVISIONS

AASB 2015-6. BC 30

The Board considered the application date and transitional provisions of the amendments to extend the scope of AASB 124 to include not-for-profit public sector entities. The Board acknowledged constituent concerns about the ability of existing systems, processes and controls to capture the information required, and requests for a lengthy transition period prior to mandatory application of the amendments.

AASB 2015-6. BC 31

The Board was disinclined to unnecessarily further extend the period to which these amendments are on issue before mandatory application, having made its key decisions on the amendments in 2012, and as the finalised amendments are largely as were exposed. Further, the Board noted that Australian Implementation Guidance to AASB 10 Consolidated Financial Statements relating to the application of control by not-for-profit entities had been issued by the Board in October 2013. The Board also noted that the forthcoming issue of an amending standard extending the scope of AASB 124 to not-for-profit public sector entities has been signalled in its publicly available work program. Accordingly, the Board decided that the amendments should apply to annual reporting periods beginning on or after 1 July 2016.

AASB 2015-6. BC 32

However, having regard to constituent concerns, the Board decided not to require comparative related party disclosures to be presented in the period of initial application of the amendments.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

BUSINESS OPERATING PROCEDURE

Corporate Services/Governance & Finance

Procedure Number XXX

PROCEDURE FOR RELATED PARTY DISCLOSURES

The scope of AASB 124 *Related Party Disclosures* was extended in July 2015 to include application by not-for-profit entities, including local governments. The operative date for Local Government is 1 July 2016, with the first disclosures to be made in the Financial Statements for year ended 30 June 2017. This procedure outlines required mechanisms to meet the disclosure requirements of AASB 124.

BACKGROUND

The objective of the standard is to ensure that an entity's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the **Shire/Town/City** must make an informed judgement as to who is considered to be a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

1. Identification of Related Parties

AASB 124 provides that the **Shire/Town/City** will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the standard, the **Shire/Town/City** has identified the following persons as meeting the definition of *Related Party*:

- An elected Council member
- Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Director
- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The **Shire/Town/City** will therefore be required to assess all transactions made with these persons or entities.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”**2. Identification of related party transactions**

A related party transaction is a transfer of resources, services or obligations between the **Shire/Town/City** (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates
- Fines
- Use of **Shire/Town/City** owned facilities such as **[Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)]**
- Attending council functions that are open to the public
- Employee compensation whether it is for KMP or close family members of KMP
- Application fees paid to the **Shire/Town/City** for licences, approvals or permits
- Lease agreements for housing rental (whether for a **Shire/Town/City** owned property or property sub-leased by the **Shire/Town/City** through a Real Estate Agent)
- Lease agreements for commercial properties
- Monetary and non-monetary transactions between the **Shire/Town/City** and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the **Shire/Town/City** (trading arrangement)
- Sale or purchase of any property owned by the **Shire/Town/City**, to a person identified above.
- Sale or purchase of any property owned by a person identified above, to the **Shire/Town/City**
- Loan Arrangements
- Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the **Shire/Town/City** can determine that an OCT was provided at arms length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

3. Disclosure Requirements

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a *Related Party Disclosures - Declaration* form for submission to financial services.

Ordinary Citizen Transactions (OCTs)

Management will put forward a draft resolution to Council annually, declaring that in its opinion, based on the facts and circumstances, the following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the quarterly *Related Party Disclosures - Declaration* form will be required.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

- Paying rates
- Fines
- Use of **Shire/Town/City** owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)
- Attending council functions that are open to the public

Where these services were not provided at arms length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

All other transactions

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form.

Frequency of disclosures

Elected Council members and KMP will be required to complete a *Related Party Disclosures - Declaration* form each quarter.

Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of/by a KMP.

Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

4. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Associated Regulatory Framework

AASB 124 Related Party Disclosures

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Associated Policies

Include if relevant

Further Information

Related Party Disclosures - Declaration form



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Review Responsibility

Coordinator Financial Services

Date Adopted: XX

Review Required: As Required

Review Undertaken: XX

_____	_____	Approved / Not Approved
Chief Executive Officer	Date	



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Close Family Members

Close family members include:

- a child, spouse or domestic partner;
- children of your spouse or domestic partner;
- dependents of you or your spouse or domestic partner;
- any other close family member;

who may be expected to influence, or be influenced by, your dealings with the council.

The following table may assist you in identifying your close family members:

Definitely a close family member	May be a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

There may be relationships that a council has which are not identified in this appendix but still meet the definition of a related party.

Example: Cousin of Councillor

A Councillor for the **Shire/Town/City** has lived in the **Shire/Town/City** her whole life. In fact her family has been in the area for generations.

The Councillor's cousin, owns and operates the local newsagent through a company ABC Pty Ltd, in which she owns 100% of the shares. The Councillor and her cousin have always been close and regularly socialise together.

From these facts it would appear that the Councillor's cousin is a close family member of the Councillor because she would be expected to influence, or be influenced by, that person in her dealings with Council.

Both the cousin and the company she controls, ABC Pty Ltd would therefore be related parties of Council.

Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Control in entities

What is an entity that I, or my close family member, control or jointly control?

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

You control an entity if you have

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Manager Financial Services for a confidential discussion.

Example: Clubs or other incorporated bodies

(A **Shire/Town/City** Councillor is the President of a local football club)

A **Shire/Town/City** Councillor is the President of **Shire/Town/City** Football Club Inc, the local football club. This club is overseen by a committee which comprises the President and four other committee members. Each member has a single vote when making decisions at meetings. The committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club's annual general meeting.

From these facts it would appear that the Councillor does not control or jointly control the football club so it will not be a related party of Council just because the Councillor is the president of the club.

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Other examples

Example 1 (Audit committee member)

Shire/Town/City of Anywhere's audit committee comprises two Councillors and a local retired accountant, Fred. Fred has no other connection with the council.

The audit committee attends to the functions as required under the *Audit Regulations*. It does not make any decisions on behalf of the council but simply provides reports, with recommendations, for the Mayor and councillors to consider.

Based on the facts outlined Fred would not be a KMP of council.

Example 2 (Son of CFO employed by council)

Shire/Town/City of Anywhere has recently employed Paul's son (George) in the Council's parks and garden's area. Paul is Council's Deputy Chief Executive Officer but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

Example 3 (Cousin of Mayor - related party commonly known but omitted from declaration)

Shelley, the Mayor of Shire/Town/City of Nowhere forgets to include her cousin Mavis, and Mavis' company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

Example 4 (Example of control)

Fred is the Mayor of Shire/Town/City of Nowhere and owns 100% of the ordinary shares in Shire/Town/City of Nowhere Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party declaration.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

Example 5 (Example of joint control)

Fred is the Mayor of **Shire/Town/City of Nowhere** and owns 50% of the ordinary shares in **Shire/Town/City of Nowhere** Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party declaration.



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

RELATED PARTY DISCLOSURES - DECLARATION

As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.

The following declaration must be completed by all Council members, the CEO and Directors of the **Shire/Town/City** who were elected or employed at any time during the financial year.

Disclosure Period (Quarter Ended):	
Person making disclosure:	
Position held by person: e.g. Councillor, Director	

1. CLOSE MEMBERS OF THE FAMILY (See Appendix 1)

Name of Family Member	Relationship to you
If there has been no change since your last declaration, please complete “No Change”	



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS (See Appendix 2)

Name of Entity	Name of person who has control/nature of control
If there has been no change since your last declaration, please complete “No Change”	



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the facility	Service/Facility used	Nature of transaction	Nature of discount or special conditions received.

Note: Recreation Centre membership provided as part of employment has been provided under the same terms as those memberships provided to the public.

4. LEASING AGREEMENTS - DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the **Shire/Town/City** (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the **Shire/Town/City** and privately owned properties sub-leased through the **Shire/Town/City** from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of Person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

5. LEASING AGREEMENTS - COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the **Shire/Town/City** for the provision of a commercial property? Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the **Shire/Town/City**? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the **Shire/Town/City**.

Business name	Goods or services provided	Approximate value for the reporting period	Terms & conditions



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

7. OTHER AGREEMENTS (Construction, Consultancy, Service Contracts)

Did you, a close family member or related entity, enter into any other agreements/arrangements with the **Shire/Town/City** (whether or not a price was charged)?

This may include (but is not limited to): construction contracts, consultancy services, service contracts (such as cleaning, maintenance, security).

For e.g. a company that a close family member controls, was awarded a contract with the **Shire/Town/City** for building a new office facility.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the **Shire/Town/City**? (This may include vehicles or other plant items, land or buildings).

Was the purchase made at arms length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity name	Property purchased	Value of the purchase	Terms & conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the **Shire/Town/City**? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arms length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity name	Property Sold	Value of the Sale	Terms & conditions

SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

10. FEES & CHARGES FOR APPLICATIONS

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity name	Application type	Application and/or receipt number

11. SELF SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the **Shire/Town/City**?
For e.g. a club for which you have control (See Appendix 2 for example)

Name of person or entity name	Loan details	Value of the loan	Terms & conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions



SOMEWHERE

AASB 124 – “RELATED PARTY DISCLOSURES”

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

SELECT OPTION 1: ☐ Handwritten Signature

Signed: _____ Date: ____/____/____

Once signed please provide to the **Manager Financial Services**.

OR

SELECT OPTION 2: ☐ Electronic Signature

This form can be sent by email to the **Manager Financial Services** provided the email is sent by the person making the disclosure from their work or personal (e.g. Councillors) email account.





COUNCIL POLICY Elected Members

1.2.6

Title:	<u>1.2.6 GRATUITIES</u>
Adopted:	21 November 2018
Last Reviewed:	New Policy – Not Applicable
Associated Legislation:	Sections 5.50 of the Local Government Act 1995. Regulations 19A of the Local Government (Administration) Regulations 1996
Associated Documents:	
Review Responsibility:	Chief Executive Officer
Delegation:	Chief Executive Officer

Objective:

To outline, as a token of appreciation for staff commitment and service to the Shire of Mingenew, the circumstances in which gratuity payments may be made to a departing employees.

Policy Statement:

The Shire of Mingenew acknowledges that its employees regularly commit more in their staff roles to supporting the Shire and its community than many employees in larger local government organisations. The Council is therefore committed to suitably recognising that value-add benefit, as provided by its long serving employees.

The prescribed maximum amounts for Gratuity Payments, and means for their presentation is outlined in the below table:

Number of Years' Service (in either full-time or part time employment only)	Maximum amount of Gratuity and means of presentation
1. Continuous service less than two years	Nil.
2. Continuous service of greater than two completed years, and up to 10 years.	\$25 for each completed year of service (e.g. three years @ \$25/year = \$75).
3. Continuous service greater than 10 completed years and up to 20 years.	\$25 for each completed year of service (e.g. 12 years @ \$25/year = \$300). To be presented to the employee by the CEO, or nominated representative at a function to be determined by the CEO.
4. Above 20 completed years	\$25 for each completed year of service (e.g. 22 years @



of service.	<p>\$25/year = \$550).</p> <p>To be presented to the employee by the President or nominated representative, at a function to be determined by the CEO.</p>
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The value of the calculated gratuity can be in the form of cash, a gift, or shire property, or combination thereof. The employee accepts full responsibility for any taxation payable on a gratuity payment, and agrees to fully indemnify the Shire of Mingenew in relation to any claims or liabilities for taxation in relation to the gratuity payment.

An employee who has been dismissed by the Shire of Mingenew for any reason other than redundancy, will not be eligible to receive any Gratuity Payment.

The Chief Executive Officer (CEO) is authorised to approve payments in accordance with the limits prescribed by this policy, and to define continuous service within the accompanying procedure.

Suitable funds will be allocated as part of the Local Government's annual budget.

Introduction - To enable reasonable time for a financial provision to be made, the Policy will come into effect on 1 July 2019.

Policy Review Communications - This policy may be cancelled or varied from time to time, however, the Shire of Mingenew will take reasonable steps (by the normal correspondence method) to notify employees prior to the variation of this policy or the introduction of any new gratuity policy.



1.2.6 GRATUITY MANAGEMENT PROCEDURE

Relevant Council Policy

1.2.6 Gratuity

Adoption Date: 21 November 2018 - CEO

Appendix:

Relevant CEO Directive

N/A

Review:

Objective:

To provide clarity around Council's position with regard to the entitlement and calculation methodology for the payment of gratuities to departing employees, and to ensure compliance with the provisions of the Local Government Act and Local Government (Administration) Regulations.

Legislative Provisions:

When an employee leaves the Shire of Mingenew, the Shire may (within the parameters set by the Local Government Act 1995 and the associated Regulations) be given a good or service as a token of appreciation for their commitment and service to the district.

Section 5.50 of the Local Government Act 1995 provides that a Local Government may, but only if it has an adopted policy on the matter, make payments to departing employees in addition to their contract or award.

Regulations 19A the Local Government (Administration) Regulations 1996 prescribes the maximum value of payment(s) able to be made.

Procedures:

Introduction - To enable reasonable time for a financial provision to be made, the Policy will come into effect on 1 July 2019.

Employee Service Records - The Payroll Officer is to, for the purposes of this policy, maintain accurate service records of all permanent and part time staff (noting that the policy does not apply to casual or contract staff).

Entitlement - Any gratuity paid is in addition to any amount which an employee is entitled to under a contract of employment or industrial instrument. This policy whilst outlining the intention and circumstances in which a gratuity payment may be made, does not however, form a contractual entitlement for any employee.

The policy entitlement does not apply to casual or contracted staff (irrespective of length of service).

An employee who has been dismissed by the Shire of Mingenew for any reason other than redundancy, will also not be eligible to receive any Gratuity Payment.

Continuous service - shall be deemed to include:

- Any period of absence from duty on annual leave, long service leave, paid compassionate leave, accrued paid personal leave and public holidays;



- Any period of authorised paid absence from duty necessitated by sickness of or injury to the employee up to a maximum of three months in each calendar year, but not including leave without pay or parental leave; or
- Any period of absence that has been supported by an approved workers compensation claim up to a maximum absence of 12 months.

Continuous service shall not include (unless the Shire of Mingenew determines otherwise):

- Any period of unauthorised absence from duty;
- Any period of unpaid leave; or
- Any period of absence from duty on parental leave.

Gratuity Make-up and Taxation - The value of the calculated gratuity can be in the form of cash, a gift, or shire property, or combination thereof. The employee accepts full responsibility for any taxation payable on a gratuity payment, and agrees to fully indemnify the Shire of Mingenew in relation to any claims or liabilities for taxation in relation to the gratuity payment.

Budget - The Payroll Officer, in consultation with the Manager Finance, should calculate a suitable anticipated budget allocation, to be incorporated into each financial year's budget, for anticipated gratuity payments over the coming 12 months.

Coordination of Calculation and Payment – The Payroll Officer is to liaise with the relevant staff member (either directly or via their supervisor) upon the notification of an entitled staff member announcing their departure, confirming the calculated amount of the gratuity and seeking confirmation from the employee as to the desired payment make-up. The gratuity would, barring exceptional circumstances, be included within the final payroll payment for that employee.



COUNCIL POLICY Elected Members

1.2.7

Title:	<u>1.2.7 DISCRIMINATION, HARASSMENT AND BULLYING</u>
Adopted:	21 November 2018
Last Reviewed:	New Policy – Not Applicable
Associated Legislation:	<i>Equal Opportunity Act 1984 (WA)</i> and the <i>Sex Discrimination Act 1984 (Cth)</i> Regulations 19A of the Local Government (Administration) Regulations 1996; Occupational Safety and Health Act 1984 (WA) Occupational Safety and Health Regulations 1996 (WA).
Associated Documents:	
Review Responsibility:	Chief Executive Officer
Delegation:	Chief Executive Officer

Objective:

The objective of this policy is to actively promote and maintain a workplace that is safe and free from discrimination, harassment and bullying, and is in full compliance with relevant legislation.

Policy Statement:

The Council of the Shire of Mingenew is committed to providing a working environment where every employee (and including its contractors, volunteers and any person performing work for or with the Shire of Mingenew in any capacity) is treated equally, fairly and without prejudice, and that our workplaces operate within all relevant legislation, like the Occupational Health and Safety Equal Opportunity Act 1984 (WA); the Sex Discrimination Act 1984 (Cth); the Occupational Safety and Health Act 1984 (WA); and the Occupational Safety and Health Regulations 1996 (WA).

1.2.7 DISCRIMINATION, HARASSMENT & BULLYING

Relevant Council Policy

1.2.7 Discrimination, Harassment & Bullying

Adoption Date: 21 November 2018 - CEO

Appendix:

Relevant CEO Directive

N/A

Review:

Objective:

To provide clarity on what a safe workplace, free from discrimination, harassment and bullying is defined as, and how the Shire of Mingenew will promote and maintain its workplaces so that they are in full compliance with all relevant legislation.

Legislative Provisions:

Discrimination, harassment and bullying is unlawful under a range of state and national legislation, including the Occupational Safety and Health Act 1984 (WA); the Occupational Safety and Health Regulations 1996 (WA); the Occupational Health and Safety Equal Opportunity Act 1984 (WA). Sexual harassment and discrimination is specifically unlawful under the Equal Opportunity Act 1984 (WA) and the Sex Discrimination Act 1984 (Cth).

Procedures:

The following describes the range of Discrimination, Harassment & Bullying definitions the Shire of Mingenew will not tolerate in its workplaces:

Unlawful Discrimination

An employee is directly discriminated against if they are treated less favourably than another person in the same or similar circumstance, because of any one of the grounds of discrimination outlined below. Indirect discrimination can occur where a practice or requirement is imposed upon all employees; however a high proportion of employees with an attribute cannot comply with, or are affected by, that practice or requirement.

The Shire of Mingenew acknowledges its responsibilities and obligations pursuant to State and Federal equal opportunity and anti-discrimination laws. The Shire and its employees acknowledge they are subject to State and Federal equal opportunity and anti-discrimination legislation. The following is a non-exhaustive list of the grounds of discrimination for which it is unlawful to discriminate against an individual:

- Age;
- Family responsibility or status;
- Race or colour;
- Sex including gender identity, sexual orientation and intersex status;
- Physical or mental disability;
- Marital status;
- Political or religious conviction;

- *Pregnancy;*
- *Criminal record;*
- *Breastfeeding;*
- *Gender history;*
- *Impairment;*
- *National extraction or social origin; and*
- *Trade union activity*

Sexual Harassment

Sexual harassment can be defined as any unwelcome conduct of a sexual nature, such as an unwelcome sexual advance or an unwelcome request for sexual favours, in circumstances in which a reasonable person would anticipate that the person harassed would be offended, humiliated or intimidated. Some examples of sexual harassment include, but are not limited to:

- *Physical contact (touching, rubbing, patting, embracing, brushing up against etc.);*
- *Gestures of a sexual nature;*
- *Leering or staring;*
- *Offensive telephone calls, emails, text messages or notes;*
- *Sexual suggestive jokes or comments;*
- *Tales of sexual exploits;*
- *Repeated requests for a date;*
- *Unwelcome comments or questions about a person's sex life, appearance or dress;*
and
- *Sexually graphic material (poster, calendars, cartoons, graffiti, messages, emails).*

Bullying

Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening. There are a variety of ways bullying behaviour can occur in the workplace such as verbally, through email or text message or via social media. Bullying can be directed at an individual employee or a group of employees, and can be carried out by one or more employees. Bullying can occur between employees, downwards from managers to employees or upwards from employees to supervisors or managers. Some examples of bullying include, but are not limited to:

- *Loud, abusive or offensive language or comments;*
- *Yelling and screaming;*
- *Unjustified criticism and insults;*

- *Unjustified threats of dismissal or other disciplinary action;*
- *Acts of sabotaging another's work by withholding information which is required to fulfil tasks;*
- *Spreading malicious rumours or misinformation;*
- *Inappropriate comments about an employee's appearance, lifestyle of family;*
- *Deliberately excluding an employee from workplace meetings or activities;*
- *Hiding documents or equipment or withholding vital information required for effective work performance;*
- *Constantly changing targets or work guidelines;*
- *Overloading an employee with work and impossible deadlines;*
- *Setting tasks that are unreasonably below or beyond an employee's level of skill;*
- *Threats of assault or violence or actual violence;*
- *Teasing and practical jokes; and*
- *Isolating or ignoring an employee on a constant basis.*

Note: Where an employee makes a threat of violence or assaults another employee, the police should be called.

Employee Behaviours that are not considered to be bullying include where two or more employees have a difference of opinion and disagree on an issue, this is not usually considered to be workplace bullying. However, where conflict escalates and is repeated, it may meet the definition of workplace bullying. Additionally, bullying does not occur where bullying behaviour is a one off occurrence and if that behaviour does not create a risk to health or safety.

Reasonable Management Action

Whilst the Shire of Mingenew will not tolerate discrimination, harassment or bullying in its workplaces, it does have the right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner. Reasonable management action is not workplace bullying. Some examples of reasonable management action include, but are not limited to:

- The establishment and regular use of performance management systems;
- The setting of reasonable performance targets and deadlines;
- Providing employees with constructive feedback or counselling to assist workers to improve their work performance or the standard of their behaviour;
- Issuing a lawful and reasonable direction to an employee to complete a work task;
- Preparing and amending a roster for employees;
- Transferring an employee to a different work location for operational reasons;
- Implementing organisational change;
- Informing an employee about inappropriate behaviour in a confidential manner; and
- Taking disciplinary action against an employee.



Roles & Responsibilities

To ensure the intent of this policy is realised, various roles within the Shire of Mingenew must (as is outlined below) assume certain responsibilities, namely:

The Employer - The Shire of Mingenew is going to:

- provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;
- provide and maintain safe systems of work;
- provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
- treat all employees fairly; and
- take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.

The Employees - Employees are required to:

- report any incidents of sexual harassment, discrimination or bullying they may see happening around them to an appropriate manager or supervisor;
- follow all policies and procedures of the Shire of Mingenew;
- ensure they do not victimise any person making a complaint of sexual harassment, discrimination or bullying; and
- treat all employees fairly and with respect.

Consequences of Breaching the Policy

Any breach of the policy, may result in disciplinary action up to and including termination of employment.

Encouraged Employee Actions and Employee Support

If an employee believes they are being discriminated against; sexually harassed; or bullied; or if they suspect another employee is experiencing any of those things, they should refer to the Grievance Policy and Grievance Procedure for the appropriate steps to take.

The Shire of Mingenew also engages the services of an external employee assistance provider, which will provide employees with confidential counselling. Details of the employee assistance provider are available from the CEO, and the Payroll Officer.

Variation to the Policy and/or Procedure

The policy or management procedure may be cancelled or varied from time to time. All the Shire of Mingenew's employees will be notified of any variation by the normal correspondence method.

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2018

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

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Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 October 2018 of \$2,491,673.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Cherie Delmage

Reviewed by:

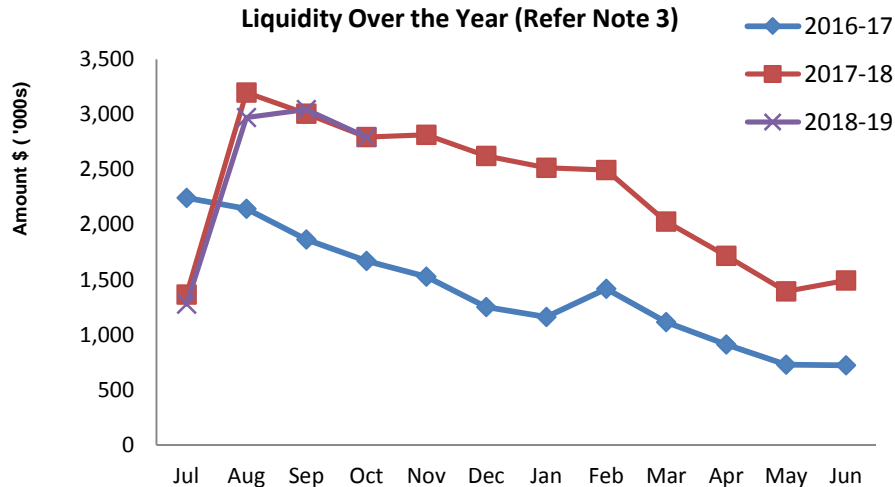
Date prepared: 14/11/2018

Shire of Mingenew

Monthly Summary Information

For the Period Ended 31 October 2018

Liquidity Over the Year (Refer Note 3)



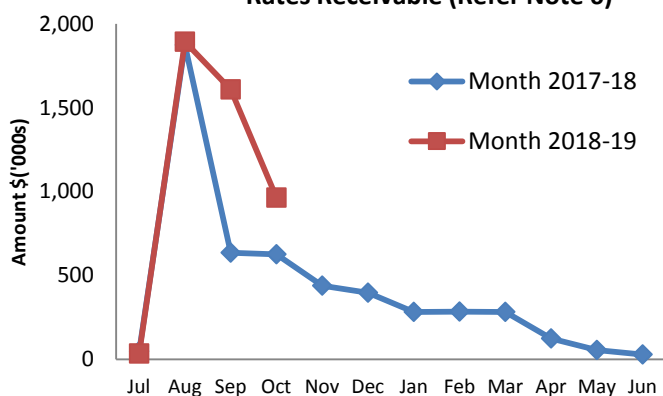
Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,410,370
Restricted	\$ 1,130,403
	<u>\$ 2,540,773</u>

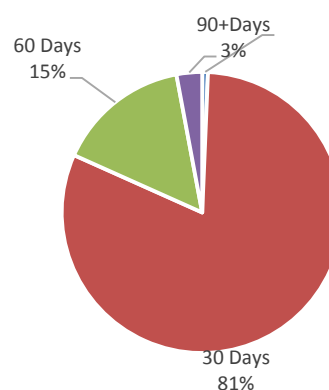
Receivables

Rates	\$ 674,059
Other	\$ 22,354
	<u>\$ 696,413</u>

Rates Receivable (Refer Note 6)



**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



Comments

Ratesto be issued on 30 August 2018
 First instalment due 5 October 2018
 Second Instalment due 6 December 2018
 Third instalment due 7 February 2019
 4th & Final instalment due 8 April 2019

SUMMARY OF BILLING

Rates	1,822,985
Rubbish	65,394
ESL	29,438
	<u>1,917,817</u>

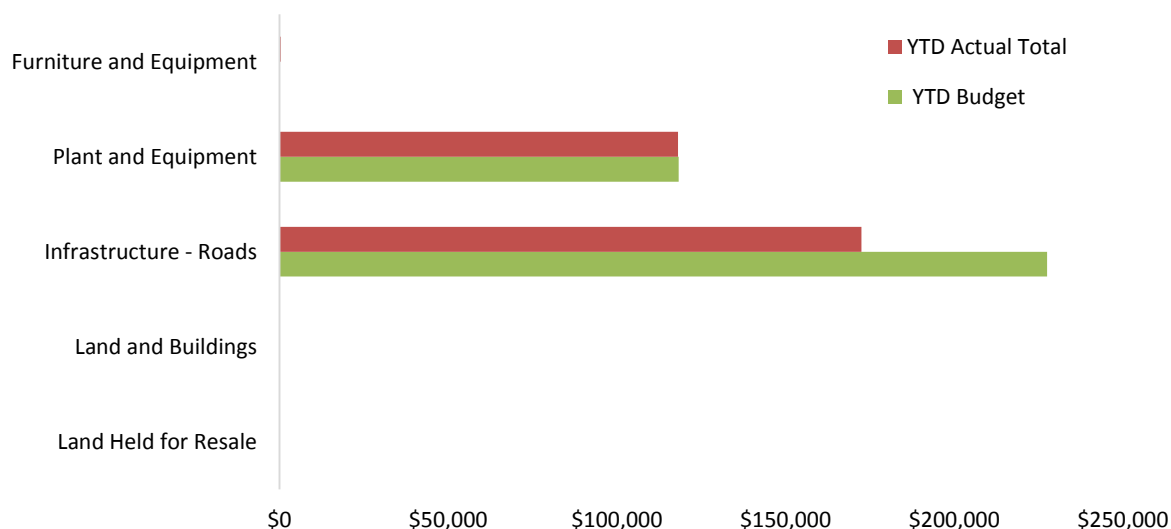
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew

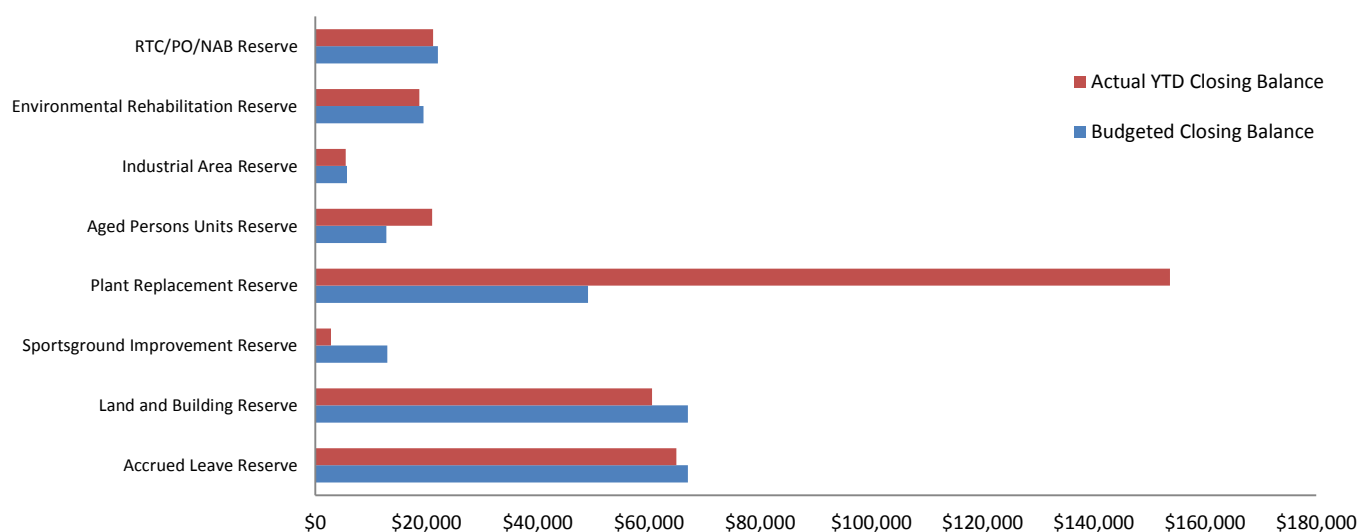
Monthly Summary Information

For the Period Ended 31 October 2018

Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

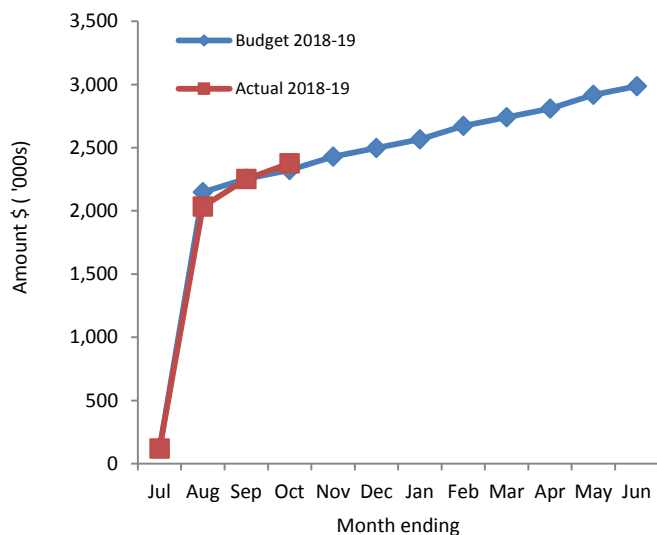
Shire of Mingenew

Monthly Summary Information

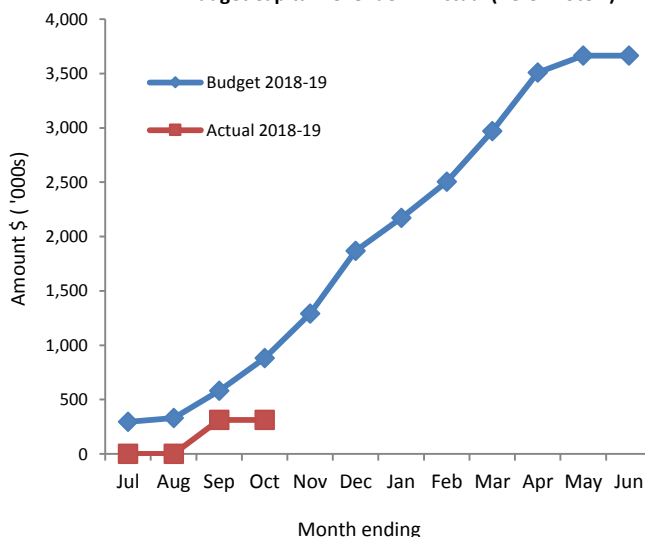
For the Period Ended 31 October 2018

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

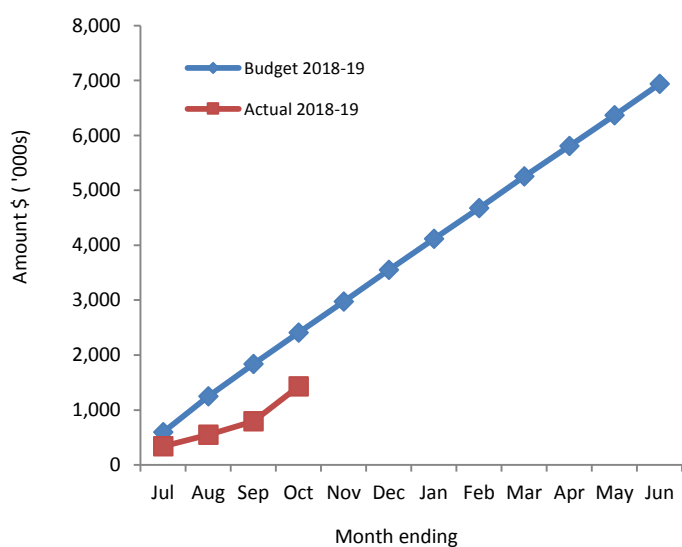


Budget Capital Revenue -v- Actual (Refer Note 2)

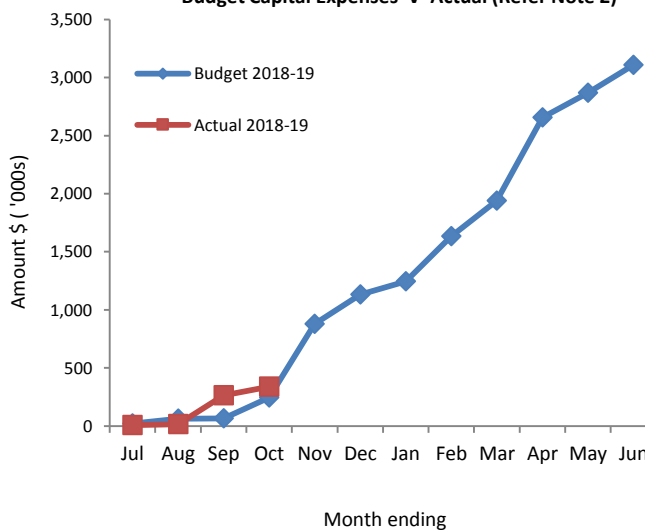


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2018

	Note	2018/19 Amended Budget (a)	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
General Purpose Funding		\$ 2,177,109	\$ 1,942,558	\$ 1,961,806	\$ 19,248	0.99%	
Governance		16,669	5,548	18,445	12,897	232.46%	▲
Law, Order and Public Safety		33,037	8,898	7,159	(1,739)	(19.54%)	
Health		371	120	0	(120)	(100.00%)	
Education and Welfare		3,755	1,244	145	(1,099)	(88.31%)	
Housing		102,729	34,236	35,092	856	2.50%	
Community Amenities		73,722	68,412	74,643	6,231	9.11%	
Recreation and Culture		33,960	11,316	32,471	21,155	186.94%	▲
Transport		560,585	216,994	224,951	7,957	3.67%	
Economic Services		10,445	3,468	4,919	1,451	41.83%	
Other Property and Services		112,925	64,300	17,739	(46,561)	(72.41%)	▼
Total Operating Revenue		3,125,307	2,357,094	2,377,370	1,028		
Operating Expense							
General Purpose Funding		(100,797)	(33,592)	(21,285)	12,307	36.64%	▲
Governance		(218,668)	(160,294)	(163,719)	(3,425)	(2.14%)	
Law, Order and Public Safety		(154,914)	(49,690)	(24,163)	25,527	51.37%	▲
Health		(138,237)	(46,048)	(17,632)	28,416	61.71%	▲
Education and Welfare		(82,152)	(27,364)	(7,814)	19,550	71.45%	▲
Housing		(180,208)	(60,020)	(49,483)	10,537	17.56%	▲
Community Amenities		(271,710)	(90,500)	(61,585)	28,915	31.95%	▲
Recreation and Culture		(942,475)	(314,084)	(281,741)	32,343	10.30%	▲
Transport		(4,348,541)	(1,449,404)	(873,326)	576,078	39.75%	▲
Economic Services		(387,508)	(129,100)	(82,479)	46,621	36.11%	▲
Other Property and Services		(109,139)	(62,988)	153,310	216,298	343.40%	▲
Total Operating Expenditure		(6,934,349)	(2,423,084)	(1,429,916)	993,168		
Funding Balance Adjustments							
Add back Depreciation		1,850,261	616,736	0	(616,736)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,000)	(16,332)	0	16,332	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		(2,008,781)	534,413	947,453	393,792		
Capital Revenues							
Grants, Subsidies and Contributions	11	3,525,415	845,098	313,297	(531,801)	(62.93%)	▼
Proceeds from Disposal of Assets	8	157,000	30,000	63,636	33,636	112.12%	▲
Total Capital Revenues		3,682,415	875,098	376,933	(498,165)		
Capital Expenses							
Land Held for Resale	13	0	0	0	0		
Land and Buildings	13	(163,321)	0	0	0		
Infrastructure - Roads	13	(2,084,696)	(227,608)	(172,540)	55,068	24.19%	▲
Infrastructure - Other		(401,000)	(48,515)	(46,084)	2,431	5.01%	
Plant and Equipment	13	(450,000)	(118,332)	(118,182)	150	0.13%	
Furniture and Equipment	13	(10,000)	0	(388)	(388)		
Total Capital Expenditure		(3,109,017)	(394,455)	(337,194)	57,261		
Net Cash from Capital Activities		573,398	480,643	39,739	(440,904)		
Financing							
Transfer from Reserves	7	120,544	0	0	0		
Repayment of Debentures	10	(154,525)	0	0	0		
Transfer to Reserves	7	(22,710)	(2,500)	(2,500)	0	0.01%	
Net Cash from Financing Activities		(56,691)	(2,500)	(2,500)	0		
Net Operations, Capital and Financing		(1,492,074)	1,012,556	984,693	(47,112)		
Opening Funding Surplus(Deficit)	3	1,491,987	1,491,987	1,506,980	14,992	1.00%	
Closing Funding Surplus(Deficit)	3	(90)	2,504,544	2,491,673			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2018

	Note	2018/19 Amended Budget (a)	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues							
Rates	9	\$ 1,857,912	\$ 1,858,602	\$ 1,865,480	\$ 6,878	0.37%	
Operating Grants, Subsidies and Contributions	11	364,398	127,048	175,355	48,307	38.02%	▲
Fees and Charges		237,487	122,972	162,259	39,287	31.95%	▲
Interest Earnings		58,710	19,544	22,382	2,838	14.52%	
Other Revenue		556,800	212,264	151,894	(60,370)	(28.44%)	▼
Profit on Disposal of Assets	8	50,000	16,664	0	(16,664)	(100.00%)	
Total Operating Revenue		3,125,307	2,357,094	2,377,370	20,276		
Operating Expense							
Employee Costs		(1,083,085)	(360,792)	(442,053)	(81,261)	(22.52%)	▼
Materials and Contracts		(3,150,044)	(1,119,713)	(657,460)	462,253	41.28%	▲
Utility Charges		(124,853)	(41,584)	(29,246)	12,338	29.67%	▲
Depreciation on Non-Current Assets		(1,850,261)	(616,736)	0	616,736	100.00%	▲
Interest Expenses		(17,799)	(5,912)	0	5,912	100.00%	▲
Insurance Expenses		(129,706)	(61,977)	(122,478)	(60,501)	(97.62%)	▼
Other Expenditure		(578,601)	(216,370)	(178,679)	37,691	17.42%	▲
Loss on Disposal of Assets	8	0	0	0	0		
Total Operating Expenditure		(6,934,349)	(2,423,084)	(1,429,916)	993,168		
Funding Balance Adjustments							
Add back Depreciation		1,850,261	616,736	0	(616,736)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,000)	(16,332)	0	16,332	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		(2,008,781)	534,413	947,453	413,040		
Capital Revenues							
Grants, Subsidies and Contributions	11	3,525,415	845,098	313,297	(531,801)	(62.93%)	▼
Proceeds from Disposal of Assets	8	157,000	30,000	63,636	33,636	112.12%	▲
Total Capital Revenues		3,682,415	875,098	376,933	(498,165)		
Capital Expenses							
Land Held for Resale	13	0	0	0	0		
Land and Buildings	13	(163,321)	0	0	0		
Infrastructure - Roads	13	(2,084,696)	(227,608)	(172,540)	0	0	
Infrastructure - Other	13	(401,000)	(48,515)	(46,084)			
Plant and Equipment	13	(450,000)	(118,332)	(118,182)	150	0.13%	
Furniture and Equipment	13	(10,000)	0	(388)	(388)		
Total Capital Expenditure		(3,109,017)	(394,455)	(337,194)	(238)		
Net Cash from Capital Activities		573,398	480,643	39,739	(498,402)		
Financing							
Transfer from Reserves	7	120,544	0	0	0		
Repayment of Debentures	10	(154,525)	0	0	0		
Transfer to Reserves	7	(22,710)	(2,500)	(2,500)	0	0.01%	
Net Cash from Financing Activities		(56,691)	(2,500)	(2,500)	0		
Net Operations, Capital and Financing		(1,492,074)	1,012,556	984,693	(85,362)		
Opening Funding Surplus(Deficit)	3	1,491,987	1,491,987	1,506,980	14,992	1.00%	
Closing Funding Surplus(Deficit)	3	(90)	2,504,544	2,491,673			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 2018

Capital Acquisitions	Note	YTD 31 10 2018					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land Held for Resale	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Land and Buildings	13	0		0	0	163,321	0
Infrastructure - Roads	13	172,540		172,540	227,608	2,084,696	(55,068)
Infrastructure -Other	13	46,084		46,084	48,515	401,000	(2,431)
Plant and Equipment	13	118,182		118,182	118,332	450,000	(150)
Furniture and Equipment	13	388		388	0	10,000	388
Capital Expenditure Totals		337,194	0	337,194	394,455	3,109,017	(57,261)

Capital Expenditure Program YTD



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) 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 of changes in value and bank overdrafts.

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

(g) Trade and Other Receivables

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excludes rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"Standing proud, growing strong"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: To be a diverse and innovative economy with a range of local employment opportunities.

Environment: A sustainable natural and built environment that meets current and future community needs.

Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.

Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

EDUCATION AND WELFARE

Support of day care for children. Autumn Centre for Senior Citizens.
Youth & seniors projects.

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, walk trails, youth recreation,
Public halls and Mingenew Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

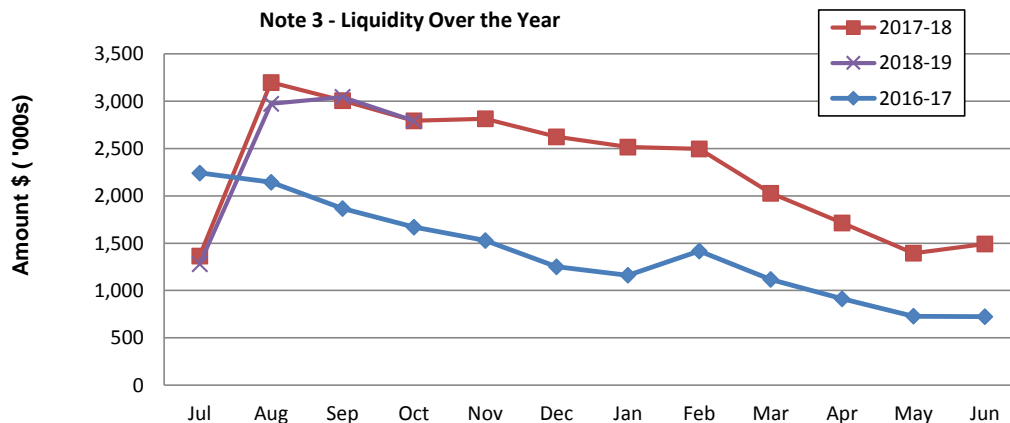
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Transport	7,957	3.67%			Main Roads Direct Grant
Other Property and Services	(46,561)	(72.41%)	▼		MWIRSA Reimbursements
Operating Expenses					
Governance	(3,425)	(2.14%)			Depreciation still to be processed
Law, Order and Public Safety	25,527	51.37%	▲		Depreciation still to be processed
Health	28,416	61.71%	▲		Depreciation still to be processed
Education and Welfare	19,550	71.45%	▲		Depreciation still to be processed
Housing	10,537	17.56%	▲		Depreciation still to be processed
Community Amenities	28,915	31.95%	▲		Depreciation still to be processed
Recreation and Culture	32,343	10.30%	▲		Depreciation still to be processed
Transport	576,078	39.75%	▲		WANDRRA / Depreciation
Economic Services	46,621	36.11%	▲		Depreciation still to be processed
Other Property and Services	216,298	343.40%	▲		Salaries & POC Allocations
Capital Revenues					
Grants, Subsidies and Contributions	(531,801)	(62.93%)	▼		RRG / FAG's Grant Funding
Proceeds from Disposal of Assets	33,636	112.12%	▲		Asset disposal still to be processed in Synergy
Capital Expenses					
Infrastructure - Roads	55,068	24.19%	▲		Yarragadee Bridge
Plant and Equipment	150	0.13%			CEO Vehicle Changeover

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 31 Oct 2018	30th June 2018	YTD 31 Oct 2017
	\$	\$	\$
Current Assets			
Cash - Unrestricted	4 1,410,370	1,044,403	1,584,949
Cash - Restricted Reserves	4 408,823	406,324	396,475
Cash - Restricted Unspent Grants	721,580	583,500	568,498
Cash - Trust	22,186	58,784	71,680
Investments	0	0	0
Rates - Current	6 674,059	44,775	623,171
Sundry Debtors	6 22,354	21,668	45,332
Provision for Doubtful Debts	(1,585)	(1,585)	(1,585)
ESL Levy	0	0	0
GST Receivable	112,252	18,399	11,117
Receivables - Other	0	0	0
Inventories - Fuel & Materials	3,065	3,065	3,197
Inventories - Land Held for Resale	40,394	40,394	80,788
	3,413,498	2,219,727	3,383,623
Current Liabilities			
Sundry Creditors	(309,652)	(165,321)	(2,385)
GST Payable	(55,242)	(21,340)	(11,604)
PAYG	(81,140)	(16,111)	(13,193)
Accrued Interest on Debentures	(2,496)	(2,496)	(11,269)
Accrued Salaries & Wages	(1,977)	(1,977)	(1,977)
Current Employee Benefits Provision	(214,319)	(214,319)	(231,014)
Trust Liability	(21,631)	(58,784)	(71,680)
Current Loan Liability	(115,473)	(115,473)	(113,420)
	(801,931)	(595,822)	(456,543)
NET CURRENT ASSETS	2,611,567	1,623,905	2,927,081
Less:			
Cash - Restricted Reserves	(408,823)	(406,324)	(396,475)
Inventories - Land Held for Resale	(40,394)	(40,394)	(80,788)
Add Back:			
Current Loan Liability	115,473	115,473	113,420
Cash Backed Employee Provisions	214,319	214,319	231,014
Net Current Funding Position (Surplus / Deficit)	2,492,142	1,506,980	2,794,251



Comments - Net Current Funding Position

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account		1,395,643			1,395,643	NAB	At Call
Trust Bank Account				22,186	22,186	NAB	At Call
Cash Maximiser Account (Muni)		0	0		0	NAB	At Call
Cash On Hand	Nil	300			300	NAB	At Call
Reserve Funds	2.50%	0	408,823		408,823	NAB	29 December 2018
(b) Term Deposits							
Short Term Deposits	2.50%	14,427	721,580		736,007	NAB	29 December 2018
Total		1,410,370	1,130,403	22,186	2,562,959		

Comments/Notes - Investments

Funds shown on the Municipal bank statements do not reconcile to the general ledger.

Restricted Cash

(1) Municipal Fund

Purpose for Funds Being Restricted	Funding Organisation	Due Date to be Expended	Amount
1 Nil			
2 Nil			
Sub-total			-

(2) Cash on Hand

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 Nil			
2 Nil			
Sub-total			-

(3) Term Deposits

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2019	210,000
2 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2019	498,000
3 Little Well Reserve	Lotterywest	30 June 2019	13,580
Sub-total			721,580

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 March 2018

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

[illegible]

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

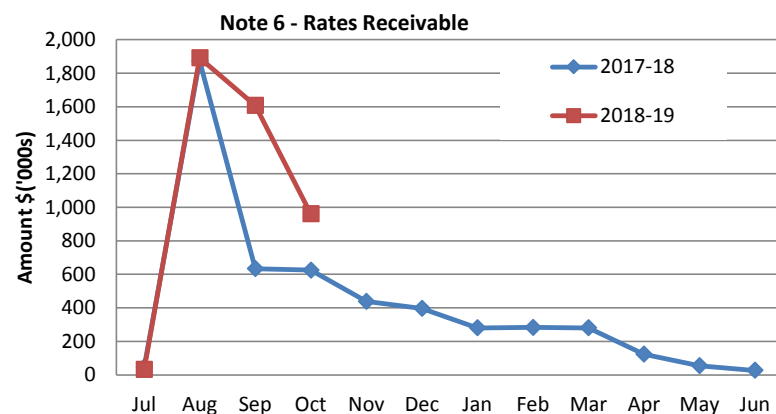
Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable

Opening Arrears Previous Years
 Levied this year
 Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

YTD 31 Oct 2018	30 June 2018
\$	\$
44,775	83,832
1,859,536	1,852,748
(1,230,253)	(1,891,805)
674,059	44,775
674,059	44,775
64.60%	97.69%



Comments/Notes - Receivables Rates

Instalment Due Dates:

Instalment 1	5-Oct-18
Instalment 2	6-Dec-18
Instalment 3	7-Feb-19
Instalment 4	8-Apr-19

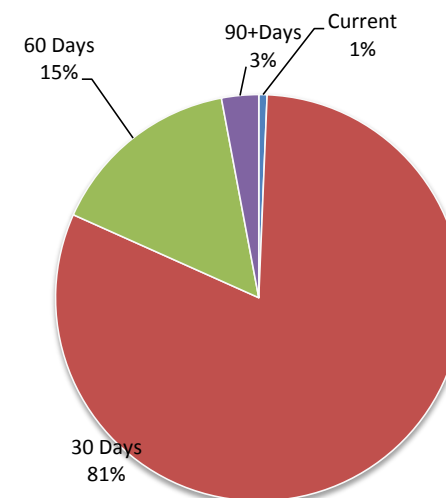
Receivables - General

Receivables - General

Total Receivables General Outstanding

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
147	18,116	3,433	659
			22,355

Note 6 - Accounts Receivable (non-rates)



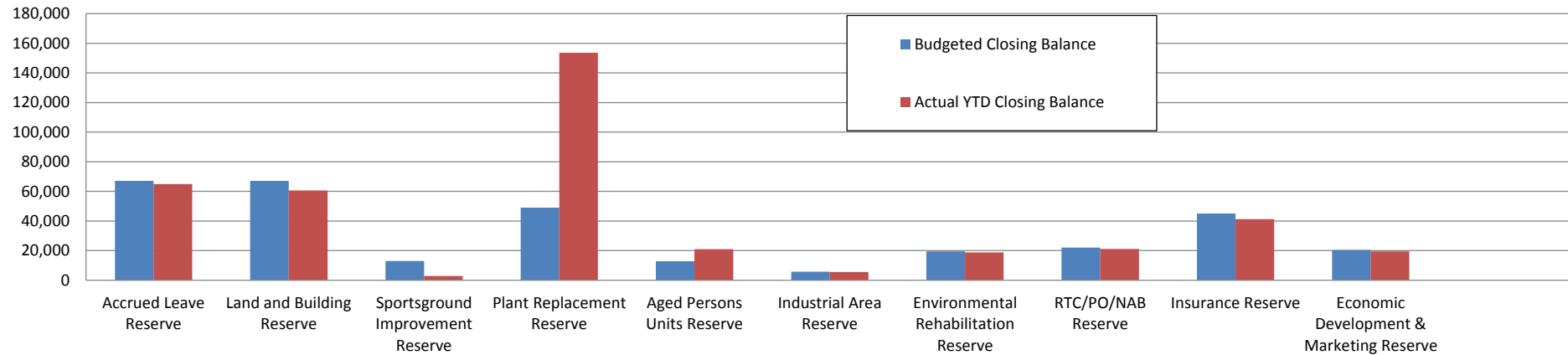
Comments/Notes - Receivables General

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	YTD Actual Transfers In (+)	YTD Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer out Reference	Budgeted Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Accrued Leave Reserve	64,509	1,250	397	1,250	0	0	0		67,009	64,906
Land and Building Reserve	60,169	3,425	370	3,425	0	0	0		67,019	60,539
Sportsground Improvement Reserve	2,811	60	17	10,060	0	0	0		12,931	2,829
Plant Replacement Reserve	152,727	3,875	940	3,875	0	(111,463)	0		49,014	153,667
Aged Persons Units Reserve	20,868	500	128	500	0	(9,081)	0		12,787	20,996
Industrial Area Reserve	5,454	125	34	125	0	0	0		5,704	5,487
Environmental Rehabilitation Reserve	18,570	450	114	450	0	0	0		19,470	18,684
RTC/PO/NAB Reserve	21,025	500	129	500	0	0	0		22,025	21,154
Insurance Reserve	40,882	2,025	252	2,025	0	0	0		44,932	41,134
Economic Development & Marketing Reserve	19,309	500	119	500	0	0	0		20,309	19,428
	0	0	0	0	0	0	0		0	0
	406,324	12,710	2,500	22,710	0	(120,544)	0	0	321,200	408,823

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Original Budget			Comments
					YTD 31 10 2018			
Cost	Accum Depn	Proceeds	Profit (Loss)		2017/18 Budget Profit/(Loss)	2017/18 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Plant and Equipment				
0			0	CEO Vehicle	1,000	0	(1,000)	
0			0	Case JC65 Tractor	9,000	0	(9,000)	
0			0	Volvo Loader	40,000	0	(40,000)	
0			0	Works Manager Vehicle	0	0	0	
0	0	0	0		50,000	0	(50,000)	

Comments - Capital Disposal/Replacements

AASB 101.10(e)
AASB 101.51
AASB 101.112

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

LGA S6.2(4)(b) **9. RATING INFORMATION**
FM Reg 23(a)

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018-19 interim rates \$	2018-19 back rates \$	Actual Rate Revenue \$	2018-19 Budgeted rate revenue \$	2018-19 Budgeted interim rates \$	2018-19 Budgeted back rates \$	2018-19 Budgeted total revenue \$
General rate										
GRV - Mingenew	0.149035	127	1,103,699			164,490	164,490			164,490
GRV - Yandanooka	0.149035	2	13,884			2,069	2,069			2,069
GRV- Commercial	0.149035	14	349,700			52,118	52,118			52,118
GRV - Industrial	0.149035	1	12,480			1,860	1,860			1,860
UV Rural & Mining	0.013684	115	110,855,505			1,517,398	1,516,949			1,516,949
UV Mining	0.013684	0	0			0	0			0
Sub-Totals		259	112,335,268	0	0	1,737,935	1,737,485	0	0	1,737,485
Minimum payment	Minimum \$									
GRV - Mingenew	700	64	28,162			44,800	44,800			44,800
GRV - Yandanooka	700	0	0			0	0			0
GRV- Commercial	700	9	6,200			6,300	6,300			6,300
GRV - Industrial	700	2	1,850			1,400	1,400			1,400
UV Rural & Mining	1050	23	691,595			24,150	24,150			24,150
UV Mining	1050	8	27,199			8,400	8,400			8,400
Sub-Totals		106	755,006	0	0	85,050	85,050	0	0	85,050
		365	113,090,274	0	0	1,822,985	1,822,535	0	0	1,822,535
Discounts/concessions (Refer note 13)						(1,035)				(1,035)
Total amount raised from general rates						1,821,950				1,821,500
Specified area rates (Refer note 10)						0				0
Ex Gratia Rates						37,586				36,412
Total rates						1,859,536				1,857,912

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	Principal Repayments		Principal Outstanding		Interest Repayments	
		YTD Actual \$	YTD Budget \$	YTD Actual \$	Budget \$	YTD Actual \$	Budget \$
Education & Welfare							
Loan 137 - Senior Citizens Buildings	87,814	0	21,172	87,814	66,642	0	2,440
Housing							
Loan 133 - Triplex	55,952	0	13,490	55,952	42,462	0	1,555
Loan 134 - SC Housing	42,623	0	10,276	42,623	32,347	0	1,185
Loan 136 - Staff Housing	106,294	0	25,627	106,294	80,667	0	2,954
Loan 142 - Staff Housing	49,086	0	11,935	49,086	37,151	0	1,364
Recreation & Culture							
Loan 138 - Pavilion Fitout	84,302	0	20,325	84,302	63,977	0	2,342
Transport							
Loan 139 - Roller	20,665	0	4,982	20,665	15,683	0	574
Loan 141 - Grader	71,754	0	17,300	71,754	54,454	0	1,994
Loan 144 - Side Tipping Trailer	49,086	0	11,835	49,086	37,251	0	1,364
Loan 145 - Drum Roller	72,926	0	17,583	72,926	55,343	0	2,027
	640,502	0	154,525	640,502	485,977	0	17,799

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Nil

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2018-19 Amended Budget Budget	2018-19 Original Budget	Variations Additions (Deletions)	Operating 2018/19 Budget	Capital 2018/19 Budget	Recoup Status	
								2018-19 YTD Actual	2018-19 YTD Budget
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$	\$
Financial Assistance Grant - Roads	Grants Commission	Y	139,866	139,866	0	139,866	0	37,297	34,967
Financial Assistance Grant - General	Grants Commission	Y	129,381	129,381	0	129,381	0	36,590	32,345
GOVERNANCE									
Reimbursements	Miscellaneous	Y	10,154	10,154	0	10,154	0	0	3,384
Reimbursements	Miscellaneous	Y	1,000	1,000	0	1,000	0	0	332
Reimbursements	Miscellaneous	Y	1,000	1,000	0	1,000	0	1,435	332
LAW, ORDER, PUBLIC SAFETY									
ESL Administration Grant	Department of Fire & Emergency Services	Y	4,000	4,000	0	4,000	0	0	1,332
ESL Annual Grant	Department of Fire & Emergency Services	Y	25,287	25,287	0	25,287	0	6,350	6,322
HEALTH									
Nil		N	0	0	0	0	0	0	0
EDUCATION & WELFARE									
Seniors Week Grant	COTAWA	N	1,000	1,000	0	1,000	0	0	332
Community Christmas Tree	CBH	N	2,000	2,000	0	2,000	0	0	664
HOUSING									
Independent Living Units	WCHS	Y	0	0	0	0	0	0	0
COMMUNITY AMENITIES									
Thank a Volunteer Day	Department of Local Government & Communities	N	2,000	2,000	0	2,000	0	0	664
Transfer Station	Mid West Development Commission	Y	5,000	5,000	0	0	5,000	0	1,664
RECREATION AND CULTURE									
Netball Courts	DSR	Y	121,667	121,667	0	0	121,667	0	0
TRANSPORT									
Flood Damage Funding	WADRRA	Y	2,441,696	2,441,696	0	0	2,441,696	0	550,000
Direct Grant	Main Roads WA	Y	45,210	45,210	0	45,210	0	73,479	45,210
Blackspot Funding	Main Roads WA	Y	188,911	188,911	0	0	188,911	75,564	75,564
Regional Road Group	Main Roads WA	Y	544,674	544,674	0	0	544,674	237,733	217,870
Roads To Recovery	Department of Infrastructure	Y	223,467	223,467	0	0	223,467	0	0
Street Lighting	Main Roads WA	Y	2,500	2,500	0	2,500	0	0	832
ECONOMIC SERVICES									
DrumMuster	Reimbursements	N	1,000	1,000	0	1,000	0	0	332
OTHER PROPERTY & SERVICES									
Staff Fuel Card Reimbursements	Reimbursements	Y	0	0	0	0	0	2,491	0
Expenses Recovered	Reimbursements	Y	0	0	0	0	0	1,128	0
TOTALS			3,889,813	3,889,813	0	364,398	3,525,415	472,067	972,146
Grants	Operating		351,244	351,244	0			169,917	124,855
Grants	Non-operating		3,525,415	3,525,415	0			313,297	845,098
Contribution & Reimbursement	Operating & Non Operating		13,154	13,154				5,438	2,192
			3,889,813	3,889,813				488,652	972,146

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 12: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Oct-18
	\$	\$	\$	\$
Councillors Nomination Fees	0	0	0	0
BCITF Levy	495	0	0	495
BRB Levy	1	57	0	57
Autumn Committee	974	0	0	974
Community Bus	2,200	800	0	3,000
ANZAC Day Breakfast Donation	501	0	0	501
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	38,010	0	(38,010)	(0)
Mingenew Cemetery Group	4,314	0	0	4,314
Bonds	0	0	0	0
Housing Bonds	1,428	0	0	1,428
Cool Room Bond	670	0	0	670
Outdoor Camera Bond	350	0	0	350
Animal Trap Bond	0	0	0	0
Projector Screen	0	0	0	0
Other Bonds	200	0	0	200
Rates Incentive Prizes	100	0	0	100
Sinosteel Community Trust Fund	0	0	0	0
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenew P & C - NBN Rental	6,376	0	0	6,376
Joan Trust	6	0	0	6
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	432	0	0	432
Silverchain Committee	0	0	0	0
Seniors Donations	50	0	0	50
	58,925	857	(38,010)	21,771

Note: Trust does not reconcile back to the general ledger

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under
Land Held for Resale						
Community Amenities						
Other Property & Services						
Industrial Area Development	4504	0	0	0	0	0
Total Land Held for Resale		0	0	0	0	0
Land & Buildings						
Shire Office	A001	10,000	10,000	0	0	10,000
Council Chambers	A302	10,000	10,000	0	0	10,000
Staff Housing - 2 Bedroom Key Worker Housing	H007	10,000	10,000	0	0	10,000
Town Hall	2434	123,321	123,321	0	0	123,321
Old Railway Station	0070	10,000	10,000	0	0	10,000
Business Incubator	5964	0	0	0	0	0
Total Land & Building Total		163,321	163,321	0	0	163,321
Infrastructure - Other						
Waste Transfer Station	3084	25,000	25,000	25,000	11,696	13,304
Little Well Project	0071	25,000	25,000	23,515	26,788	(1,788)
Mingenew Hill Project	0142	40,000	40,000	0	7,600	32,400
Wildflower Town Entrance	0145	10,000	10,000	0	0	10,000
Drovers Rest	0144	6,000	6,000	0	0	6,000
Net Ball Court	0169	200,000	200,000	0	0	200,000
Parks & Gardens	2884	0	0	0	0	0
Tennis Court Lights	0150	25,000	25,000	0	0	25,000
Water Tanks & Reticulation	0167	0	0	0	0	0
Digital Farm Network	3874	70,000	70,000	0	0	70,000
Total Other Infrastructure		401,000	401,000	48,515	46,084	354,916
Furniture & Office Equip.						
Chair Trolley	0014	0	0	0	388	(388)
Office PC's & Laptops	A201	10,000	10,000	0	0	10,000
Total Furniture & Office Equip.		10,000	10,000	0	388	9,612

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under
Plant , Equip. & Vehicles						
Governance						
CEO Vehicle Replacement	A100	60,000	60,000	60,000	118,182	(58,182)
Transport						
Works Manager Vehicle	0170	45,000	45,000	0	0	45,000
Sundry Plant	0171	10,000	10,000	3,332	0	10,000
Loader	0175	280,000	280,000	0	0	280,000
Tractor	0180	55,000	55,000	55,000	0	55,000
Total Plant, EQUIP & Vehicles		450,000	450,000	118,332	118,182	331,818
Roads & Bridges						
Roadworks Construction - Own Resources	0001	52,850	52,850	17,608	0	52,850
Roadworks Construction - Own Resources	6073	0	0	0	9,206	(9,206)
Yandanooka North East Road	1221	223,467	223,467	0	0	223,467
Special Purpose Grant - Yarragadee Bridge	6075	0	0	0	0	0
Special Purpose Grant - Yarragadee Bridge	1227	210,000	210,000	210,000	163,334	46,666
Special Purpose Grant - Coalseam Bridge	1229	498,000	498,000	0	0	498,000
Mingenew Mullewa Road Reseal (RRG)	RR65	441,500	441,500	0	0	441,500
Mingenew Morawa / Yandanooka North East Intersection	BS05	45,000	45,000	0	0	45,000
Yandanooka Melara / Narandagy / Manarra Rd Intersection	BS07	238,367	238,367	0	0	238,367
RRG - Coalseam Road	RR61	375,512	375,512	0	0	375,512
Total Roads & Bridges		2,084,696	2,084,696	227,608	172,540	1,912,156
Capital Expenditure Total		3,109,017	3,109,017	394,455	337,194	2,771,823

NOTE: CEO Vehicle replacement was processed twice in error in October 2018 & has been corrected in November 2018.

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
8571	16/10/2018	SYNERGY	Rec Centre Power Account	M		5,166.20
8572	16/10/2018	WATER CORPORATION	Water Accounts for September 2018	M		2,026.52
8574	26/10/2018	SYNERGY	Shire Office Power Account	M		5,932.40
EFT11885	16/10/2018	Motorpass	Fuel Purchase September 2018	M		11,006.94
EFT11886	18/10/2018	Patricia Julieanne Phillips	55 King Street Bond & Rent Payment	M		1,600.00
EFT11887	18/10/2018	Wayne Angus Wynne	4 William Street Bond & Rent Payment	M		1,200.00
EFT11888	19/10/2018	Australian Services Union	Payroll deductions	M		152.30
EFT11889	19/10/2018	AUSTRALIA POST	POSTAGE FOR SEPTEMBER 2018	M		245.75
EFT11890	19/10/2018	ABCO PRODUCTS	Purchase of Mats	M		251.11
EFT11891	19/10/2018	BUNNINGS Group Limited	Building Materials	M		325.53
EFT11892	19/10/2018	Courier Australia	Frieght Charges	M		520.76
EFT11893	19/10/2018	CHILD SUPPORT AGENCY	Payroll deductions	M		1,650.12
EFT11894	19/10/2018	CIVIC LEGAL	Legal Advice Fees	M		1,030.00
EFT11895	19/10/2018	DONGARA TREE SERVICE	Tree Lopping Expenses	M		3,960.00
EFT11896	19/10/2018	Department Of Fire And Emergency Services	2018/19 ESL	M		31,488.00
EFT11897	19/10/2018	GHD PTY LTD	WANDRRA Project Management	M		2,129.88
EFT11898	19/10/2018	GREAT SOUTHERN FUEL SUPPLIES	September 2018 Fuel Purchases	M		260.94
EFT11899	19/10/2018	SHIRE OF IRWIN	Long Service Leave Contribution	M		6,466.57

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EFT11900	19/10/2018	IRWIN PLUMBING SERVICES	Plumbing Services on New Units	M		709.50
EFT11901	19/10/2018	LGRCEU	Payroll deductions	M		123.00
EFT11902	19/10/2018	Shire Of Mingenew	Payroll deductions	M		1,320.00
EFT11903	19/10/2018	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Services Provided in August 2018	M		4,122.35
EFT11904	19/10/2018	MINGENEW SPRING CARAVAN PARK	Accomodation Fees	M		1,011.00
EFT11905	19/10/2018	MARKETFORCE	Advertising Fees	M		313.81
EFT11906	19/10/2018	Neil Hartley	Reimbursement of Travel Expenses	M		124.70
EFT11907	19/10/2018	Officeworks	Office Stationary	M		272.73
EFT11908	19/10/2018	PEMCO DIESEL PTY LTD	Repairs completed on MI 028	M		9,755.85
EFT11909	19/10/2018	Verity Ryan	Reimbursement	M		147.08
EFT11910	19/10/2018	LANDMARK	Purchase of Gas Bottle	M		179.40
EFT11911	19/10/2018	SHIRE OF CHAPMAN VALLEY	Planning Serivces Fee	M		1,914.00
EFT11912	19/10/2018	Starling Mechanical Services	Mechanical Works Completed on MI 541	M		10,704.66
EFT11913	19/10/2018	Telstra Corporation	Telstra Account September 2018	M		2,377.14
EFT11914	19/10/2018	Think Water Geraldton	Reticulation Equipment	M		291.95
EFT11915	19/10/2018	YOUNG MOTORS	1 MI Service	M		592.42
EFT11916	26/10/2018	Nils Hay	CEO Reimbursement	M		505.30
EFT11917	26/10/2018	AVON WASTE	Rubbish Collection Charges	M		7,368.24

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EFT11918	26/10/2018	BUNNINGS Group Limited	General Tools	M		632.51
EFT11919	26/10/2018	BOC GASES	Gas Bottle Hire Charges	M		45.69
EFT11920	26/10/2018	Butler Settineri	Audit Fees	M		6,328.50
EFT11921	26/10/2018	Bedrock Electrical Services	Electrical Works Completed at Netball Courts	M		770.00
EFT11922	26/10/2018	BPH	Flood Damage Repairs	M		92,046.14
EFT11923	26/10/2018	Combined Metal Industries	Building Materials	M		289.99
EFT11924	26/10/2018	DONGARA PLUMBING	Plumbing Works Completed at Public Toilets	M		530.75
EFT11925	26/10/2018	ELGAS LTD	Gas Bottle Charges	M		138.60
EFT11926	26/10/2018	EPIC ELECTRICAL	Lighting Works	M		1,322.53
EFT11927	26/10/2018	GERALDTON TROPHY CENTRE	Engraving Fees	M		70.00
EFT11928	26/10/2018	IT Vision	Rates Processing Services	M		1,100.00
EFT11929	26/10/2018	IRWIN PLUMBING SERVICES	Leech Drain Pumpout	M		2,585.00
EFT11930	26/10/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Annual State Conference 2018	M		1,500.00
EFT11931	26/10/2018	LATERAL ASPECT	Service Fee September 2018	M		10,723.32
EFT11932	26/10/2018	Mingenew Community Resource Centre	Printing Charges	M		95.50
EFT11933	26/10/2018	LGIS LIABILITY	Property Insurance 2018/2019	M		42,565.84
EFT11934	26/10/2018	STARICK TYRES	Tyre Account September 2018	M		2,502.11
EFT11935	26/10/2018	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Pre Employment Medical	M		355.85

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11936	26/10/2018	MINGENEW SPRING CARAVAN PARK	Accommodation Fees	M		372.00
EFT11937	26/10/2018	MINGENEW IGA X-PRESS & LIQUOR	IGA Account September 2018	M		357.57
EFT11938	26/10/2018	Mdf Services	Hydraulic Hoses for MI 027	M		916.48
EFT11939	26/10/2018	Northern Country Zone Of Walga	Annual Subscription Fees	M		1,700.00
EFT11940	26/10/2018	Office Line	Chair Trolley	M		426.80
EFT11941	26/10/2018	Officeworks	Office Stationery	M		347.76
EFT11942	26/10/2018	Perfect Computer Solutions Pty Ltd	Software Licenses	M		1,800.00
EFT11943	26/10/2018	PEMCO DIESEL PTY LTD	Service of MI 473	M		2,769.53
EFT11944	26/10/2018	Pro Earth Civil	WANDRRA Works Completed 17/09/2018 to 30/09/2018	M		9,839.72
EFT11945	26/10/2018	QUALITY TRAFFIC MANAGEMENT PTY LTD	Traffic Management Plans	M		608.30
EFT11946	26/10/2018	STANLEY VICTOR Stribley	Reimbursement	M		50.01
EFT11947	26/10/2018	Starling Mechanical Services	Mechanical Works Completed on MI 027	M		14,701.08
EFT11948	26/10/2018	VELPIC	Velpic Monthly Fees	M		402.60
EFT11949	26/10/2018	THE IT VISION USER GROUP	Annual Subscription	M		748.00
EFT11950	26/10/2018	Winc	Stationery Order	M		743.54
EFT11951	26/10/2018	YOUNG MOTORS	MI 108 Service	M		820.00
EFT11952	01/10/2018	NAB BUSINESS VISA	September 2018 Credit Card	M		855.49
DD021018	02/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 021018	M		2,986.45
DD031018	03/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 031018	M		3,036.25

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD051018	05/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 051018	M		5,222.85
DD081018	08/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 081018	M		1,199.75
DD8622.1	17/10/2018	WA SUPER	Payroll deductions	M		4,450.14
DD8622.2	17/10/2018	Sun Super	Superannuation contributions	M		346.39
DD8622.3	17/10/2018	LGIA Super	Superannuation contributions	M		951.92
DD8622.4	17/10/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8622.5	17/10/2018	REST Super Fund	Superannuation contributions	M		76.78
DD8622.6	17/10/2018	Host Plus Superannuation Fund	Superannuation contributions	M		203.38
DD8622.7	17/10/2018	PRIME SUPER	Superannuation contributions	M		274.04
DD8623.1	03/10/2018	WA SUPER	Payroll deductions	M		4,485.27
DD8623.2	03/10/2018	Sun Super	Superannuation contributions	M		292.50
DD8623.3	03/10/2018	LGIA Super	Superannuation contributions	M		951.92
DD8623.4	03/10/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8623.5	03/10/2018	REST Super Fund	Superannuation contributions	M		67.18
DD8623.6	03/10/2018	Host Plus Superannuation Fund	Superannuation contributions	M		199.86
DD8623.7	03/10/2018	PRIME SUPER	Superannuation contributions	M		274.04
DD8652.1	31/10/2018	WA SUPER	Payroll deductions	M		4,471.02
DD8652.2	31/10/2018	PRIME SUPER	Superannuation contributions	M		292.07

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DD8652.3	31/10/2018	Sun Super	Superannuation contributions	M		307.90
DD8652.4	31/10/2018	LGIA Super	Superannuation contributions	M		951.92
DD8652.5	31/10/2018	Australian Super	Superannuation contributions	M		1,228.06
DD8652.6	31/10/2018	Australlian Super	Superannuation contributions	M		721.95
DD8652.7	31/10/2018	ANZ Smart Choice Super	Superannuation contributions	M		402.61
DD8652.8	31/10/2018	MLC SUPER FUND	Superannuation contributions	M		141.15
DD8652.9	31/10/2018	REST Super Fund	Superannuation contributions	M		76.78
DD091018	09/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 091018	M		952.25
DD101018	10/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 101018	M		90.45
DD111018	11/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 111018	M		1,758.00
DD121018	12/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 121018	M		7,954.25
DD151018	15/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 151018	M		967.10
DD161018	16/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 161018	M		1,909.00
DD171018	17/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 171018	M		926.60
DD181018	18/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 181018	M		106.30
DD191018	19/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DoT); Licencing; 191018	M		135.10
DD221018	22/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT); Licencing; 221018	M		25,735.00
DD231018	23/10/2018	DEPARTMENT OF TRANSPORT (DOT) LICENSING	Department of Transport (DOT); Licensing; 231018	M		579.90

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD241018	24/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT); Licensing; 241018	M		623.65
DD251018	25/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT) Licencing 251018	M		480.20
DD261018	26/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT); Licencing; 261018	M		2,764.65
DD301018	30/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT); Licencing; 301018	M		1,705.90
DD311018A	31/10/2018	DEPARTMENT OF TRANSPORT (DOT)	Department of Transport (DOT); Licencing; 311018	M		1,450.90
DD311018B	31/10/2018	NATIONAL AUSTRALIA BANK (NAB)	National Australia Bank (NAB); Account Fee; 311018	M		50.00
DD311018C	31/10/2018	NATIONAL AUSTRALIA BANK (NAB)	National Australia Bank (NAB); Account Fee; 311018	M		66.90
DD8652.10	31/10/2018	Host Plus Superannuation Fund	Superannuation contributions	M		236.74

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	400,694.73
TOTAL		400,694.73



Shire of Mingenew

Licensing, Payroll & Credit Card Transactions

for the month ending 31 October 2018

Transport Licensing

Direct Debits from Municipal Bank

Period 1 October 2018 to 31 October 2018	\$60,584.55
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Payroll

Pay Period Ending 03/10/2018	\$34,182.35
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Pay Period Ending 17/10/2018	\$35,288.20
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Pay Period Ending 31/10/2018	\$38,088.42
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Credit Card Transactions & Balances for September 2018; Paid in October 2018

Nils Hay	\$841.90
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Rocky Brennan ¹	\$9.00
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Notes

¹ There were no transactions on the Works Supervisor credit card for the month of October 2018

² There were no transactions on the Finance Manager credit card for the month of October 2018

TOTAL BALANCE OF TRANSPORT, PAYROLL & CREDIT CARD PAYMENTS	\$168,994.42
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