



ANNUAL GENERAL MEETING OF ELECTORS

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AGENDA

For the Annual General Meeting of Electors, to be held in the Council Chambers on Thursday, 4 March 2021 commencing at 5.30pm

Opening of Meeting

Shire President to open the meeting and welcome those in attendance.

Acknowledgment of Country

On behalf of the Councillors, staff and gallery, I acknowledge the Noongar People, the Traditional Custodians of the land on which we are gathered, and pay my respects to their Elders past, present and emerging.

1. Attendance and Apologies

President	- Cr Nicholas
Councillors	- J Bookless
	- J Boyle
	- B Johnson
	- J Moore
	- J Mountford
	- T Pratico
	- P Quinby
	- A J Wilson
Officers	- T Clynch, CEO
	- M Larkworthy, Executive Manager Corporate Services
	- E Denniss, Executive Manager Community Services
	- G Arlandoo, Executive Manager Development & Infrastructure
	- K Dudley, Executive Assistant

2. Attendance of Electors

3. Confirmation of Minutes

Attachment 1

A Motion is required to confirm the Minutes of the Annual General Meeting of Electors held 6 February 2020.

4. Annual Report & Annual Financial Report

Attachment 2

A Motion is required to receive the Annual Report and Annual Financial Report for the year ended 30 June 2020, as presented.

5. General Business Regarding the Financial Statements

Following receipt of the Annual Report & Annual Financial Statements for the 2019/20 year the Shire President will call for questions or queries regarding the Report and Statements.

6. General Business

[Councillors & Electors to please note that any Items raised at this Meeting which require a Council decision will be presented to the Ordinary Council Meeting scheduled for 25 T æ&@2021].

7. Closure

Shire President to close the meeting.

8. List of Attachments

Attachment	Item No.	Details
1	3	Minutes of the AGM of Electors held 2 February 2020
2	4	Annual Report & Annual Financial Report 2019/2020

Agenda Papers checked and authorised
by ACEO, E Denniss



19 January 2021

ANNUAL GENERAL MEETING OF ELECTORS

MINUTES INDEX – 6 February 2020

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unconfirmed minutes

Minutes of the Annual General Meeting of Electors, held in the Council Chambers on Thursday, 6 February 2020 commencing at 5.30pm

The Presiding Member opened the Meeting and welcomed those in attendance

Acknowledgment of Country – Presiding Member

On behalf of the Councillors, staff and gallery, I acknowledge the Noongar People, the Traditional Custodians of the land on which we are gathered, and pay my respects to their Elders past, present and emerging.

1. Attendance, Apologies and Leave of Absence

President	- Cr Nicholas
Councillors	- J Bookless
	- J Boyle
	- B Johnson
	- J Moore
	- J Mountford
	- T Pratico
	- P Quinby
	- A J Wilson
In Attendance	- T Clynch, CEO
	- M Larkworthy, Executive Manager Corporate Services
	- T Lockley, Executive Assistant

2. Electors Present

M Morton, W Menzie, B Moore, M Sharp, S Smith, T Dittrich, R Debenham, A Williams, T Wheeler (MB Times)

3. Confirmation of Minutes

Attachment 1

A Motion is required to confirm the Minutes of the Annual General Meeting of Electors held 7 February 2019.

Moved Mr Moore, Seconded Cr Wilson

That the Minutes of the Annual General Meeting of Electors held 7 February 2019 be confirmed as a true and correct record.

Carried

4. Annual Report & Annual Financial Report

A Motion is required to receive the Annual Report & Annual Financial Statements for the 2018/19 year as presented.

Moved Cr Pratico, Seconded Cr Moore

That the Annual Report & Annual Financial Statements for the 2018/19 year be received as presented.

Carried

5. General Business Regarding the Financial Statements

Following receipt of the Annual Report & Annual Financial Statements for the 2018/19 year the President called for questions or queries regarding the Report and Statements.

Nil

6. General Business

B Moore

In the Minutes for the Annual General Meeting of Electors for 2019, I note that Cr Moore raised an issue regarding the parking restrictions in Forest Street behind the primary school. At that time the CEO wasn't sure if they were to be relined or not. I'm just wondering, in the past 12 months has any action been taken because there are no signs on the street indicating that parking is restricted, however there are some worn out lines on the road indicating that there is 'no standing'.

CEO's response – A request has been put in to renew the yellow line, this is the time of the year that that work would get done. The painting on the street is an alternative to a posted sign, and there is a works request that has been put in, I will just need to find out where it's at.

Cr Moore

There is a tree blocking one of the signs as you are coming down to the back of the school on the left hand side.

A Williams

The droughts over parts of Australia and devastating bushfires that have rocked Australia have brought climate change into community focus like never before. Bridgetown-Greenbushes is not immune with falling annual rainfall and longer bushfire seasons. The Shire's Strategic Community Plan has as its fifth Key Goal: 'Our leadership will be visionary, collaborative and accountable.' Considering these, please would you explain the steps the Shire Council is taking to avoid and mitigate an onset of more severe adverse effects driven by climate change?

Response – Council's integrated planning framework recognises the issues associated with climate change. Strategy 2.1.6 of the Strategic Community Plan states that Council "recognise and respond to the impacts of climate change". The Corporate Business Plan activates (and schedules such activation) the strategies contained within the Strategic Community Plan and proposes that in 2021/22 a

climate change strategy for the Shire be prepared. Such a strategy is likely to have a dual purpose:

- *Mitigation – to seek to reduce greenhouse gas emissions to minimise the severity of climate change; and*
- *Adaption – implement strategies to ensure the Shire as an organisation is prepared and able to adapt to current and future impacts of climate change.*

Although preparation of a climate change strategy isn't scheduled until 2021/22 there will be some preliminary work done before that to determine how such a strategy will be prepared, including the need for professional assistance.

Notwithstanding the proposal to develop a climate change strategy Council has already implemented a number of initiatives that are relevant to the issue, including:

- *An energy audit was undertaken for all Shire owned facilities, identifying short and long term options regarding energy efficiency for the Shire.*
- *A component of the current gym expansion project is the installation of solar panels that will supply approximately 80% of the electricity use of the aquatics side of the Leisure Centre.*
- *Council's Light Fleet Purchasing Policy sets out maximum emissions when purchasing vehicles.*
- *Endorsement of a Warren Blackwood Cycling Strategy that promotes the development of a more extensive cycleway network.*
- *As part of the development of a new Local Planning Strategy a bushfire hazard assessment is being done for the purpose of identifying bushfire hazards that impact on current and future development.*
- *The Shire is one of several local governments receiving State Government funding to carry out bushfire mitigation activities. In addition to this grant funded work Council also funds additional mitigation works and in an organisational restructure last year increased its staff resources for this activity.*
- *The installation of reticulation at the sporting fields in Bridgetown and Greenbushes is proposed over the next few years and this will see more efficient watering being done.*
- *Investigations are currently occurring on increasing surface water catchment at the Bridgetown Sportsground as a new irrigation source for watering.*
- *A Waterwise Action Plan is to be developed in consultation with the Water Corporation.*
- *A 'bee-friendly' strategy is being investigated that could see changes in how the Shire's parkland is managed.*
- *The Shire is participating in a regional waste plan that is investigating a number of different technologies for management of waste in the South-West.*
- *Emergency management planning includes identifies risk from severe storms and other climatic events, noting that these may become more prevalent with climate change.*

M Morton

I found out this morning that this meeting was on and it made me start to think how come I didn't know beforehand. How long before an AGM do you normally send out notification and in which way was it sent out because I had a look on the community noticeboard (Facebook) and didn't see it, not many of my friends who are elderly

people are on Facebook so they didn't know. I looked in the February Mailbag and I didn't see it in there so how does this notice for the AGM which is an electors AGM, get out to people, and at what point does it go out?

Executive Assistant's response – Advertising was placed in the Manjimup-Bridgetown Times both yesterday and the week preceeding, so we had two advertisements run there. We have it pinned on our Facebook page, so as soon as you go to the Shire's Facebook page that's the first thing you will see, it is also in our events and meetings sections on our website, as well as being advertised on our Shire Bytes – an email service where people can send me an email to register, and also placed on the Shire noticeboards.

M Sharp

I read in the media yesterday that Bridgetown might be able to apply for drought relief funding up to \$1M. I wonder if that is accurate and if so, will the shire be applying for it and have they formed a strategy for what they might do with it?

President's response – the Shire has been advised by the Commonwealth Government that we are one of 52 Councils that is eligible for that million dollars, and so yes, we will be putting forward a plan to meet their requirements to spend that million dollars. We haven't yet formalised exactly what that yet looks like, but we certainly have some pretty crystal clear ideas about where we should be going with it. It's very much built around infrastructure, economic development and employment, that's where we have to be looking, that's where we have to be going. The Commonwealth Government has been issuing this funding for some time, and this an extension round which was offered to another 52 councils, quite a few of them in WA built around falling rainfall – there is some criteria about rainfall depletion and also built around the fact that the percentage of people that are actually employed in rural businesses within the shire. We have qualified for that and are looking forward to putting together our case to get the million dollars brought forward.

The CEO and I have been working very hard on lobbying the current government and its ministers about spending some money in Bridgetown-Greenbushes on what we are calling our 'growth strategy' built around the expansion of Talison, simply because we believe that the predominance of additional employment coming to Talison will reside in our shire, given the limitation of driving time and that sort of thing stands and the government doesn't interfere and start shipping people in from Collie which is high on the governments agenda apparently, we're very much opposed to that so we've got our own 'growth strategy' in place to do a whole range of things within the shire and all of those things are currently embedded into our Strategic Plan, they're in our outears if you like, simply because each of them has significant funding attached to it. We are working with the state government for them to put their hands in their pockets to the tune of around about \$5M to prop up those plans that we have for strategic development. Some of those things are built around providing better facilities for the community, some are built around improving safety, both here and in Greenbushes, some of them are about proving additional facilities both here and in Greenbushes for what we are expecting to be an increase in population. Part of that 'growth strategy' may in fact be consumed in that million dollars you spoke about, but we are hoping we can come to some agreement about which of those programmes, and which of those projects best fits the requirements that the Commonwealth Government has, and we will keep labouring with the


current government about them putting their hands in their pockets to do something for Bridgetown and Greenbushes just for a change.

7. Closure

Shire President closed the Meeting 5.49pm

8. List of Attachments

Attachment	Item No.	Details
1	3	Minutes of the AGM of Electors held 7 February 2019

Minutes checked and authorised by CEO, T Clynch		7.2.20
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<p><u>CERTIFICATION OF MINUTES</u></p> <p>As Presiding Member, I certify that the Minutes of the Annual Meeting of Electors held 6 February 2020 were confirmed as a true and correct record of the proceedings of that meeting at the Annual Meeting of Electors held on 20.....</p> <p>.....(Date).....</p>
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unconfirmed minutes



Annual Report & Annual Financial Report

for the year ending 30 June 2020

Our Vision

*'A beautiful place to live'
Working together with the community
to achieve our shared objectives*



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PART 1 - OVERVIEW

Information about this Report

Council is required under Section 5.53 of the *Local Government Act 1995* (as amended) to prepare an annual report containing information on the following:

- Report from the President;
- Report from the CEO;
- An overview of the Plan for the Future of the district including major initiatives that are proposed to commence or to continue in the next financial year;
- The Financial Report for the financial year;
- Such information as may be prescribed in relation to the payments made to employees;
- A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*
- Details of entries made under Section 5.121 of the Local Government Act during the financial year in the register of complaints (concerning complaints to the Local Government Standards Panel), including:
 - the number of complaints recorded in the register of complaints;
 - how the recorded complaints were dealt with; and
 - any other details that the regulations may require.
- The Auditors Report for the financial year; and
- Such other information as may be prescribed

Council will strive to provide reports that are characterised by openness and willingness to provide comprehensive information.

Our Shire

The Shire of Bridgetown-Greenbushes is situated in the south west of Western Australia, approximately 270 kms from Perth.

The Shire includes the townsites of:

- Bridgetown
- Greenbushes
- North Greenbushes
- Hester
- Yornup

Within the Shire are the following localities:

- Catterick
- Winnejup
- Maranup Ford
- Hester Brook
- Kangaroo Gully
- Wandillup
- Glennlynn
- Sunnyside
- Kingston
- Yornup

The Shire is bordered by:

- Shire of Donnybrook-Balingup to the north
- Shire of Boyup Brook to the east
- Shire of Manjimup to the south
- Shire of Nannup to the west

The Blackwood River and its associated valley is a significant landscape feature which traverses the width of the Shire. The other river within the Shire is the Donnelly and portions of the south-east portion of the Shire are within the Warren River catchment. Approximately 45% of the land area of the Shire is under the control of the Crown and is classified into a variety of reserves, being either State Forest, Conservation Area, vacant crown land, vested reserves and unvested reserve land.

The Shire has a Mediterranean type climate with high rainfall of an average 840mm per year. Greenbushes receives over 100mm more annual rainfall with its annual average being 950mm.

The Shire of Bridgetown-Greenbushes Administration Office is located at
1 Steere Street Bridgetown

(PO Box 271, Bridgetown 6255)

Phone: 97610 800

Fax: 97612 023

Email: btnshire@bridgetown.wa.gov.au

Website: www.bridgetown.wa.gov.au

Our Council and Organisational Structure

Elected Members

In 2019/20 the Council consisted of:

1 July 2019 – 19 October 2019

North Ward

Cr Tony Pratico (*President*)

Cr Pat Scallan

South Ward

Cr Julia Boyle

Cr Doreen Mackman

Cr Joann Moore

Cr John Nicholas

Cr Peter Quinby

Cr Alan Wilson (*Deputy President*)

Note due to the resignation of former councillor Chris Wallace on 22 January 2019 and Council resolving and obtaining approval from the Electoral Commissioner not to fill the vacant position prior to the October 2019 election there were only 8 councillors for this period.

19 October 2019 – 30 June 2020

North Ward

Cr Tony Pratico

Cr Joann Moore

South Ward

Cr John Bookless

Cr Julia Boyle

Cr Barbara Johnson (*Deputy President*)

Cr Jenny Mountford

Cr John Nicholas (*President*)

Cr Peter Quinby

Cr Alan Wilson



Council Meetings

Ordinary meetings of Council are held on the last Thursday in each month (excepting December when held earlier in month due to Christmas), commencing at 5.30pm. Council encourages its ratepayers and residents to attend Council meetings and to participate in the Public Question Time segment held at the commencement of each meeting.

Councillor Attendance at Meetings – 1 July 2019 to 30 June 2020

Councillor	No. of Council Meetings During Term	No. Attended	No. of Concept Forum Meetings During Term	No. Attended	No. of Electors Meetings During Term	No. Attended
John Bookless	17	17	8	8	1	1
Julia Boyle	17	16	8	8	1	1
Barbara Johnson	11	11	5	5	1	1
Doreen Mackman	6	6	3	3	0	0
Joann Moore	17	17	8	8	1	1
Jenny Mountford	11	11	5	5	1	1
John Nicholas	17	17	8	8	1	1
Tony Pratico	17	17	8	8	1	1
Peter Quinby	11	11	5	5	1	1
Pat Scallan	6	5	3	1	0	0
Alan Wilson	17	15	8	7	1	1

Council Concept Forums

Council Concept Forums are typically held on the 2nd Thursday each month excluding the months of January and December each year and the month of October every 2nd year, coinciding with ordinary local government elections. Therefore there wasn't a Concept Forum held in October 2019. Also, due to COVID-19 a Concept Forum wasn't held in April 2020.

Council Concept Forums involve councillors and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are sometime away from being presented to Council for decision. In discussing such issues, staff look for guidance from the elected members as they research the matter and draft the report. Councillors and staff are also looking to present ideas and concepts for future consideration. Examples of the type of issues concept forums may cover include –

- Discussion on current matters of a local or regional significance;
- Discussion on matters relating to the future development of the local government;
- Discussion on significant revenue-raising requirements or expenditure needs;
- Development of internal strategic, planning, management and financial documents, including the annual budget;
- Discussion on governance processes and effectiveness;
- The brainstorming of ideas;
- Policy development and direction (but not adoption); and
- Breaking down of complex issues scheduled to come before Council in the medium to longer term

Committees

A local government may establish Committees pursuant to Section 5.8 of the Local Government Act 1995 to directly assist the Council in a function, project or issue(s).

In 2019/20 ten (10) Advisory Committees functioned, these being:

- Access & Inclusion Advisory Committee
- Audit Committee
- Bush Fire Advisory Committee
- CEO Performance Review Committee
- Emergency Planning & Preparedness Advisory Committee (July 2019 -October 2019)
- Local Emergency Management Committee
- Roadwise Advisory Committee
- Sustainability Advisory Committee
- Trails Development Advisory Committee
- Youth Services Advisory Committee (July 2019 – May 2020)

Objectives - Access & Inclusion Advisory Committee

1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
2. To formally report to Council annually on the implementation of the Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
3. To carry out consultation with the community as part of the annual review of the Disability Access and Inclusion Plan and Age Friendly Communities Plan.
4. To recommend to Council any changes to the priorities identified in the Disability Access and Inclusion Plan and Age Friendly Communities Plan either as part of the annual review process, or if necessary at other times of the year.



Objectives - Audit Committee

1. To provide guidance and assistance to the local government in carrying out-
 - a) Its functions under Part 6 of the Local Government Act 1995 (Financial Management); and
 - b) Its functions relating to other audits and other matters related to financial management; and
 - c) The local government's functions in relation to audits carried out under Part 7 of the Local Government Act 1995 (Audit).
2. To review a report given to it by the CEO under regulation 17(3) of the Local Government (Audit) Regulations 1996 (*CEO to review certain systems and procedures*), and to –
 - a) report to Council the results of that review; and
 - b) give a copy of the CEO's report to Council.
3. To monitor and advise the CEO when the CEO is carrying out functions in relation to a review -
 - a) of systems and procedures in relation to risk management, internal control and legislative compliance in accordance with regulation 17(1) of the Local Government (Audit) Regulations 1996; and
 - b) of the local governments financial management systems in accordance with the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).
4. To support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.
5. To oversee the implementation of any action that the local government -
 - a) is required to take by section 7.12A(3) of the Act (Audit report); and
 - b) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
 - c) has accepted it should be taken following receipt of a report of a review conducted under regulation 17(1) of the Local Government (Audit) Regulations; and
 - d) has accepted it should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).

Objectives - Bush Fire Advisory Committee

To provide advice to Council in regard to all matters relating to bush fire control, prevention and management including recommendations on the annual firebreak requirements, capital (equipment) purchase, review of firefighting/prevention practices, firefighting training, etc.

Objectives - CEO Performance Review Committee

As directed by Council from time to time, use the performance appraisal system to ensure that its objectives are achieved in a timely and efficient manner and proposes to use the system to recognise and reward high achievement.

Emergency Planning & Preparedness Advisory Committee

1. To ensure the Shire as an organisation has the planning and processes in place that meet the Shire's obligations in the event of an emergency.
2. To document the Shire's role in the event of an emergency.
3. To act as a coordinated link between the Council and the Local Emergency Management Committee (LEMC).
4. To audit and test the Shire's preparedness to deal with emergencies.
5. To monitor the capacity of the Shire's resources (human & material) to respond to emergencies.

Note this Committee was disbanded by Council in October 2019.

Objectives - Local Emergency Management Committee (LEMC)

1. To review and maintain the Community Emergency Management Arrangements.
2. To review and maintain the Community Evacuation Plan.
3. To review and maintain the Community Emergency Recovery Plan including documenting processes for the planning and management of recovery after a major disaster.
4. To comply with the Emergency Management Act 2005 in meeting the Business Reporting requirements of the State Emergency Management Committee (SEMC).

Objectives - Roadwise Advisory Committee

1. Raise public awareness of road safety within the Shire.
2. Hosting of annual events such as 'Blessing of the Roads'; 'Mystery Tour of Life'; and 'Cop-it-Sweet Project'.

Objectives - Sustainability Advisory Committee

1. To provide advice to the Council on sustainable natural environment, social and economic issues such as:
 - Air Quality
 - Biodiversity
 - Land Degradation
 - The Built Environment
 - Water
 - Waste Management
 - Community Infrastructure
 - Community Engagement
2. To provide advice to Council on the possible introduction of incentives, initiatives and recommendations which can be introduced into the daily operations of the Shire, Policy setting process, Strategic Plans and Town Planning Schemes to :-
 - Reduce the impacts on the natural environment
 - Reduce the impacts on the climate
 - Initiate sustainable management of resources
3. To identify for the consideration of Council strategies which increase real and sustainable behaviour change in residents, businesses and other members of the community (including tourists) in order to improve environmental outcomes.

Objectives - Trails Development Advisory Committee

1. Implement Council's economic strategies via identified and proposed tasks.
2. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Local Trails Plan.
3. To formally report to Council annually on the implementation of the Local Trails Plan.
4. To recommend to Council any changes to the priorities identified in the Local Trails Plan either as part of the annual review process, or if necessary at other times of the year.

Objectives - Youth Services Advisory Committee

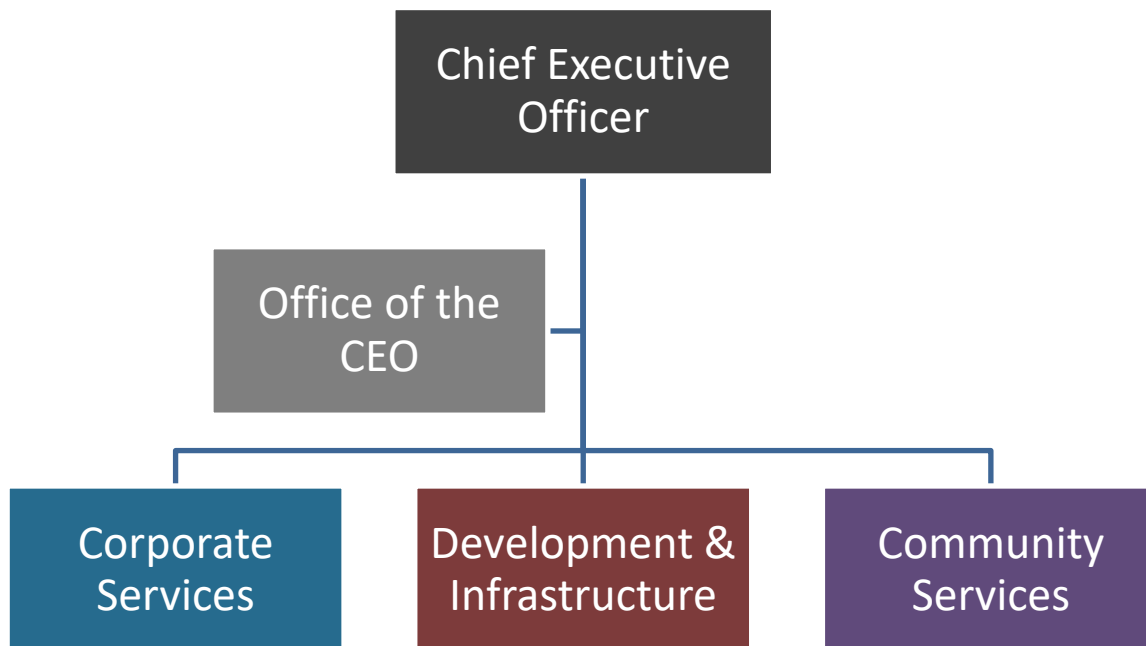
1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Youth Plan.
2. To formally report to Council annually on the implementation of the Youth Plan.
3. To recommend to Council any changes to the priorities identified in the Youth Plan either as part of the annual review process, or if necessary at other times of the year.

Note Council placed this Committee into recess in May 2020.



Organisational Structure

The organisation structure for the Shire of Bridgetown-Greenbushes consists of four Departments or Divisions as illustrated below:



Under the current structure the staff in the 'Office of the CEO' report directly to the CEO. All other departments report to an Executive Manager, being:

- Executive Manager Corporate Services – Michelle Larkworthy
- Executive Manager Development & Infrastructure – Gilbert Arlandoo
- Executive Manager Community Services – Elizabeth Dennis



On the following page is a list of the functions/services for which each Department is responsible.

CEO'S Office

Governance
Councillor Liaison
Agendas/Minutes
Strategic Planning
Human Resources
Occupational Health and Safety
Website
Citizenship
Local Government Elections
Local Government Compliance
Local Laws
Cemetery Records & Administration
Land Disposition
Economic Development
Ranger & Regulatory Services

Corporate Services

Administration
Annual Budgets
Annual Financial Reports
Corporate Business Plan
Long Term Financial Plan
Asset Management
Debtors/Creditors
Insurance
Rates
Payroll
Records Management
Customer Services
Police Licensing
Information Technology (IT)
Shire Building Maintenance
Cleaning of Shire Facilities

Development & Infrastructure

Engineering
Roads (Maintenance and Construction)
Crossovers and Bridges
Parks, Gardens and Reserves, Footpaths
and Walk Trails
Street Trees Maintenance
Traffic Control
Weed Management
Parking Facilities
Cemetery Maintenance
Waste Management
Plant and Machinery
Traffic Counts
Heavy Haulage Approvals
Planning & Development Approvals
Town Planning Schemes and
Amendments
Subdivisions
Road Names
Heritage
Building Approvals
Environmental Health
Swimming Pool Approvals & Inspections

Community Services

Community Development
Service Agreements & Community
Grants
Seniors Issues
Youth Issues
Access & Inclusion
Arts & Culture
Library
Integrated Leisure Centre
Visitors Centre/Tourism
Trails Development

President's Report

I take great pleasure in presenting the 2019/2020 Annual Report of the Shire of Bridgetown-Greenbushes. This report provides an overview of the Shire's activities during the year. I will address some of the major issues while a more detailed report is available in the Chief Executive's report.

The effective operation of the Shire only occurs through a considerable amount of dedication, hard work and resolve by councillors, management and staff. This has never been more evident than in 2019/20 with the need to meet the goals of the Strategic Community Plan, the Corporate Business Plan and the Long Term Financial Plan, and to cope with the unplanned demands of the COVID-19 Pandemic.

In April 2020 Council endorsed the development of a Community Response Plan which amongst other things included a zero rate increase for 2020/21, zero increase in fees and charges, the reduction of penalty rates on rates arrears, refunding of 2019/20 alfresco dining fee and the waiving of these fees for 2020/21, and many others detailed later in the annual report. In addition to these significant reductions in income, staff agreed to a wage freeze and Councilors agreed to a 10% reduction in fees and allowances.

I would like to sincerely thank all community members, councillors, management and staff for the way in which they have all dealt with the restrictions that the Pandemic brought, which has kept our community COVID free, and has enabled the local economy to gradually recovery.

In October 2019 Council elections were held to fill two vacancies in North Ward and four vacancies in South Ward. Successful councillors in North Ward were Tony Pratico and Joann Moore, and in South Ward Jenny Mountford, Barbara Johnson, Peter Quinby and John Nicholas. I am pleased to welcome new councillors Jenny Mountford and Barbara Johnson and returning councillors Tony Pratico, Joann Moore and Peter Quinby.

I would like also to acknowledge the services of retiring councillors Pat Scallan and Doreen Mackman. Pat Scallan represented North Ward for more than 18 years during which time he made an exception contribution to the Council and the communities of Greenbushes and Bridgetown. He served on numerous Council Committees both locally and regionally and was a tireless advocate for some of the projects both here in Bridgetown and in Greenbushes, such as the new Library, the new swimming pool, the Greenbushes swimming pool, and Greenbushes community garden to name just a few. He brought a strong professional approach to Council business and was never afraid to provide the alternative opinion but always supported the final decisions of Council in a united fashion.

Doreen Mackman was a councillor for 8 years and I wish to acknowledge her contribution to Council and its decision making during that time. Doreen served on numerous Council Committees and was always prepared to argue for improved Council services to the community.

I want to wish both councillors all the best for the future and thank them for their respective contributions.

The Shire continues to be an active member of the Blackwood Alliance of Councils and the Shires of Manjimup and Nannup have now been formally joined by the Shire of Donnybrook-Balingup. The Alliance permits issues of a regional basis to be addressed by the contributing Shires. Projects such as the Warren Blackwood Bridle Trail and Local Tourism Association have been the major projects during this financial year and have been achieved through the cooperation and goodwill of the respective participating Councils.

Based around the planned expansion of the Talison Lithium mining enterprise in Greenbushes and the doubling of the workforce, of which approximately 60% would reside within the Shire, Council has developed a Growth Strategy which is intended to drive population growth, create jobs, generate economic activity and increase revenue to the State. The Strategy is focused on:

- Economic Development;
- Youth and Recreation;
- Heritage and Tourism; and
- Safety and Industry

Through a series of meetings planned to lobby State Government politicians we have been able to secure some funding toward the first of the projects in the Strategy. We have also been fortunate to secure some Commonwealth funding to these projects. Shire funds together with these State and Commonwealth funds will see four of the projects completed next financial year.

I would like to thank my fellow Councillors for their support during 2019/2020 particularly through the difficult days of the Pandemic and for their tireless efforts throughout the year.

Similarly, I would like to express my appreciation to the Chief Executive Officer, Tim Clynch and his senior management team of Michelle Larkworthy, Elizabeth Denniss and Gilbert Arlandoo. Their professionalism, dedicated and persistence to the delivery on action and projects and the day to day governance of the Shire ensure that we remain a well-respected, high performing local government organisation now and into the future.

Finally, I wish to express my sincere thanks to all those people who give generously of their time volunteering in the myriad of community groups in the Shire. You are the people that keep this community safe, ensure that it is a vibrant and appealing community to both residents and visitors alike.



John Nicholas JP
Shire President

Chief Executive Officer's Report

Note this report is limited to reporting during the period from 1 July 2019 to 30 June 2020.

During 2019/20 the following meetings of Council were held:

- 12 Ordinary Council meetings;
- 5 Special Council Meetings;
- 10 Council Concept Forums; and
- 1 Annual General Meeting of Electors.

In addition to these meetings councillors and staff also attended a number of workshops and meetings, both locally and regionally throughout the year.

Concept Forums involve councillors and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are sometime away from being presented to Council for decision.

There were a number of events, issues and projects that occurred during 2019/20 and these are commented on below:

Council Elections

Ordinary Council elections were held on Saturday 19 October 2019. Two vacancies applied for the North Ward and four vacancies for the South Ward.

Council had previously resolved to conduct the 2019 elections as a postal election, appointing the Electoral Commissioner to be responsible for the conduct of the election.

The Western Australian Electoral Commission appointed Elizabeth Doust as Returning Officer for the Shire of Bridgetown-Greenbushes' elections.

Candidates for the two vacancies in North Ward were Dennis Lingane, Tony Pratico and Joann Moore. At the conclusion of the count, the Returning Officer declared Tony Pratico elected for a four year term and Joann Moore elected for a two year term.

Candidates for the four vacancies in the South Ward were Peter Quinby, Doreen Mackman, John Nicholas, Lani Carroll-Newton, Barbara Johnson, Anita Iuretigh, Jenny Mountford and Andrew Matthews. At the conclusion of the count, the Returning Officer declared Jenny Mountford, Barbara Johnson, Peter Quinby and John Nicholas elected for 4 year terms.

The full results are set out in the following tables:

North Ward

Candidates	Votes	Percentage
Lingane, Dennis	89	17.49%
Pratico, Tony	262	51.47%
Moore, Joann	158	31.04%
Total Valid Votes	509	100%
Total number of Electors	697	
Formal Ballot Papers	312	
Informal Ballot Papers	0	
Turnout Rate		44.76%

South Ward

Candidates	Votes	Percentage
Quinby, Peter	622	14.45%
Mackman, Doreen	495	11.50%
Nicholas, John	574	13.33%
Carroll-Newton, Lani	278	6.46%
Johnson, Barbara	680	15.80%
Iuretigh, Anita	488	11.34%
Mountford, Jenny	776	18.03%
Matthews, Andrew	392	9.11%
Total Valid Votes	4,305	100%
Total number of Electors	2,804	
Formal Ballot Papers	1,290	
Informal Ballot Papers	8	
Turnout Rate		46.29%

After 18 years' service as a councillor for the North Ward Pat Scallan chose not to recontest the 2019 Council elections. Doreen Mackman unsuccessfully contested the election for the South Ward and left her position of councillor after 8 years' service to the community.

Election of President and Deputy President

Following the ordinary local government elections a Special Council meeting was held on 21 October 2019 for the purpose of swearing in the newly elected councillors and for the Council to elect a President and Deputy President.

Three nominations for President were received from Cr Bookless, Cr Nicholas and Cr Wilson and a secret ballot resulted in Cr Nicholas being declared elected.

Two nominations for Deputy President were received from Cr Bookless and Cr Johnson and a secret ballot resulted in Cr Johnson being declared elected.

COVID-19

COVID-19 was declared a pandemic by the World Health Organisation on 11th March 2020. On 16 March 2020 the Government of Western Australia declared a State of Emergency. A series of restrictions were subsequently imposed on individuals and businesses, affecting the social, cultural and economic well-being of our community. As a result, on 8 May 2020, the Local Government (COVID-19 Response) Ministerial Order 2020 was gazetted.

At a Special Council Meeting held 6 April 2020 Council considered its response to COVID-19 resolved amongst other things to:

- Formally acknowledge the impacts both economically and socially that COVID-19 is having on its community.
- Endorse a Community Response Plan and 2020/21 Budget Framework document.
- Foreshadowed in its (at that time) imminent review of its Long Term Financial Plan and Corporate Business Plan Council consider bringing forward capital projects that drive economic stimulus, job creation and community benefit.



Some minor amendments to the COVID-19 Community Response Plan and 2020/21 Budget Framework document were made by Council at subsequent meetings. The initiatives or components of the Community Response Plan and 2020/21 Budget Framework document were:

1. Zero rate increases for 2020/21. Note this doesn't factor in changes to GRV values occurring due to development of land. Note under the Long Term Financial Plan implementing a zero rate increase for 2020/21 will forego a forecast 4.1% rates increase.
2. Waive all penalty interest for late payment of current rates arrears from 1 April 2020 to 30 June 2020.
3. Encourage flexible payment plans for current rates arrears and future 2020/21 rates subject to such plan showing rates paid in full by 30 June 2021. No administration fees to be applied for duration of payment plans entered into from 1 April 2020 to 31 December 2020.
4. Reduce penalty interest charges from 1 July 2020 for late payment of 2020/21 rates (including ESL) and any other prior rates arrears, from 11% to 5.5%, subject to the ratepayer entering into an approved payment plan for full payment of rates by 30

June 2021. Note if no payment plan is entered into by 31 December 2020 then interest of 8% is to apply. Note the imposition of these penalty interest charges doesn't apply to those ratepayers that on application have been determined to meet the criteria within Council's COVID-19 Financial Hardship Policy.

5. No administration fees and reduce interest from 5.5% to 3% on the statutory 4 rate instalment option for payment of 2020/21 rates.
6. Where approved rates payment plans don't provide for full payment of outstanding rates by 30 June 2021 8% interest will be applicable from 1 July 2020.
7. Where a ratepayer is determined to meet the criteria within Council's COVID-19 Financial Hardship Policy no interest on rates arrears is to be applied.
8. Suspend debt recovery for unpaid rates not on instalments or approved payment plans until 31.12.20. Note this doesn't mean a write off of debt.
9. Zero increase to fees and charges for 2020/21.
10. Refund of 2019/20 alfresco dining fees from 1 April 2020 to 30 June 2020.
11. Waiving of 2020/21 alfresco dining fees.
12. Refund of annual health food premises surveillance fees for 2019/20 (note doesn't include event stallholders).
13. Waiving of annual health food premises surveillance fees for 2020/21 (note doesn't include event stallholders).
14. Waiving of visitor centre administration fee for cancelled accommodation bookings.
15. Refund of 50% of 2019/20 temporary caravan park (linked to events) licence fees as 2 of the 4 special events linked to this licence were cancelled due to COVID-19.
16. Waive lease fee for Leisure Centre health & fitness room from 1 April 2020 with assumption that use of fitness room will be able to recommence 1 October 2020.
17. Extend existing Leisure Centre membership periods by the period of time the facility is unable to be accessed.
18. Discount 2020/21 Visitor Centre Membership Fees by 50%.
19. Waiving of fees for extension of planning approvals and building permits until 30 June 2021 in acknowledgement that construction times will likely be drawn out.
20. Refund of unused fees/charges for sporting clubs (assumes no football or soccer in 2020/21 but cricket and harness racing will proceed).
21. Where community grants, service agreements or other donations have been earmarked in 2019/20 budget for delivery of events subsequently cancelled due to COVID-19 the grant recipients are able to claim for cash expenses incurred in planning for the event up to the amount of the grant.

In recognition of the financial impacts to the organisation due to COVID-19 the Shire employees agreed to a wage freeze in 2019/20.

The support by staff for a wage freeze vote spoke volumes for our positive culture and showed that the Shire staff was united in recognising the challenges that arose from COVID-19.

Councillors also responded to the challenge and agreed to take a one-off 10% reduction in their fees/allowances in 2020/21.

Councillors and staff demonstrated an ongoing commitment in response to COVID-19, continuing to provide services to our community in what was a very challenging period.

Due to public gathering restrictions two council meetings and one concept forum were held electronically with councillors attended remotely using 'zoom' technology. Perhaps reflecting the take up of technology in the community councillors and staff were able to use the electronic platform to good effect and orderly debate and proper consideration of all matters occurred at these meetings.

Our community demonstrated great resilience during the COVID-19 'restrictions' earlier in the year. Shire staff and councillors sought to engage with community members during this period to monitor how people were coping during this unprecedented time, particularly with situation reports changing so frequently. This included visiting local businesses, residents, community groups and sporting groups.

Thanks to the efforts of the Western Australian Local Government Association the local government sector had excellent communications with the State Government with local government being a good conduit to the community. Weekly webinars were held for several months with a series of State Government Ministers and staff providing information to the sector and answering relevant questions.

I am pleased to confirm that the Shire Administration Office remained open to the public throughout the height of the pandemic with a number of precautions being in place to protect customers and staff.



Due to Government directives we, together with all other local governments, had to close our library, visitor centre, leisure centre and halls for a 72 day period. Other than these facilities our normal service levels/delivery were maintained. Permanent staff in the closed facilities continued to be employed throughout the period. The Library “Click and Collect” service was one example of finding new ways to serve the community.

The re-opening facilities and services occurred with very little notice or lead in time, requiring management of new mandated requirements in terms of social distancing, customer registration requirements, redefining entry and exit points to our facilities and of course hygiene. COVID-19 safety plans were developed for our facilities and staff also assisted groups and individuals to develop plans for local business, events, activities and gatherings

Importantly, we wanted to ‘stay connected’ during the COVID-19 restrictions, while complying with State Government mandates. We did this by regular video messaging from our Shire President and Deputy President as well as providing online resources in the areas of local business support/shopping/home delivery; art and culture; sport and recreation. We also ensure that we were posting accurate and regular updates regarding the pandemic on our Facebook page, using reliable sources only (State and Federal Government sources). We wanted our website and Facebook page to be a point of connectivity and accurate information during very isolating and challenging times.

As always our community responded with resilience, humour, strength and care. We interviewed a number of business owners, community groups and sporting groups to share their stories and experiences during the pandemic. Those interviews were shared in video format on our website and Facebook page.

As a result of the improved use of technology to stay connected and engaged with our community, we decided to review our approach future engagement and communications as we enter the brave new world post COVID.

Regional Cooperation

The Shire of Bridgetown-Greenbushes continued to be a member of the Warren Blackwood Alliance of Councils (WBAC) together with the Shires of Manjimup and Nannup. In late 2018/19 the Shire of Donnybrook-Balingup had joined on a 12 month trial and this was formalised in 2019/20 with that Shire becoming a full member.

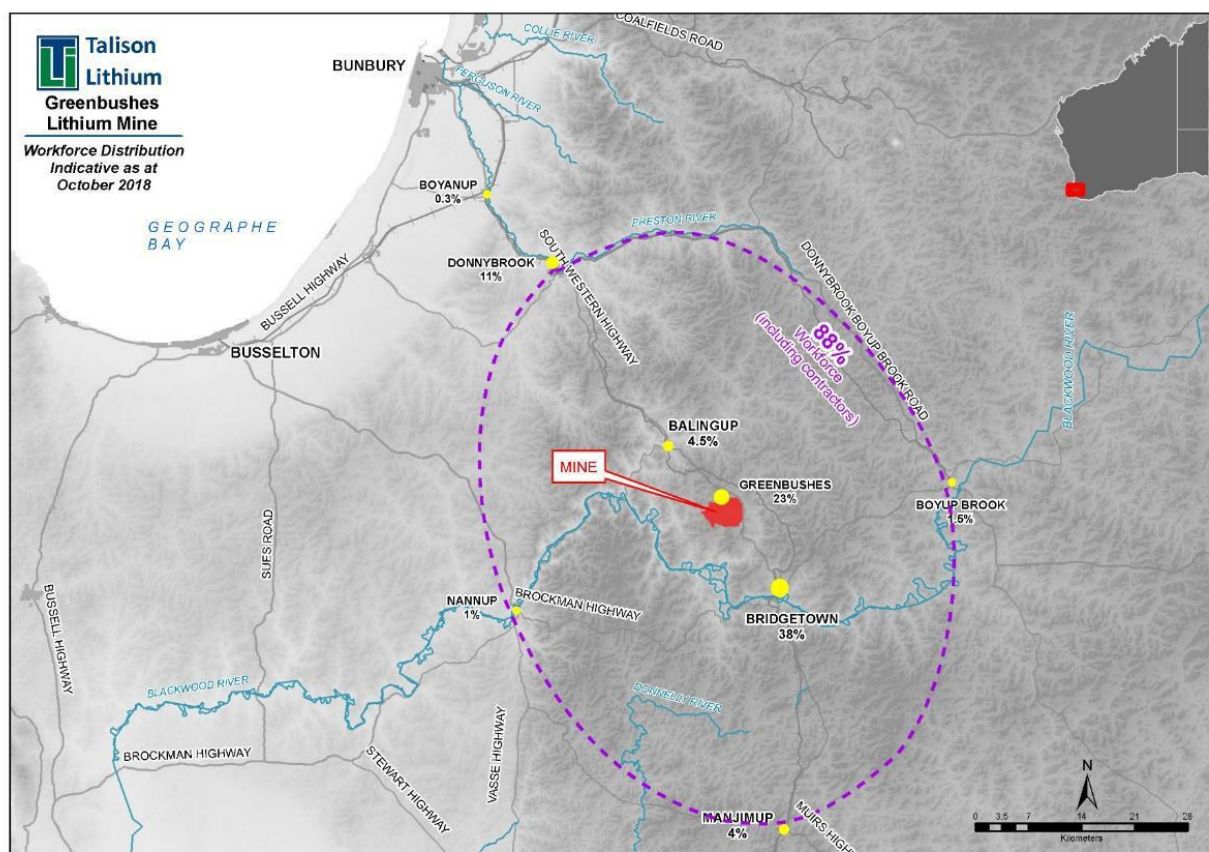
The Shire of Bridgetown-Greenbushes was also an active member of the South West Zone of the Western Australian Local Government Association, a representative group of all 12 local governments of the South West Region.

Shire of Bridgetown-Greenbushes Growth Strategy

The Talison Lithium expansion project is likely to see a doubling of operational workforce numbers from around 500 to approximately 1,000 workers.

Talison Lithium has a residential operations workforce. Approximately 88% of their operations staff resides within a 30 minute drive of the mine. Therefore their operations

workforce is predominantly residing within a circle from Donnybrook in the north, Boyup Brook in the east, Manjimup in the south and Nannup in the west.



Approximately 61% of the staff resides in the Shire of Bridgetown-Greenbushes (38% in Bridgetown and surrounds and 23% in Greenbushes/North Greenbushes). The next highest town for current Talison Lithium operations staff is Donnybrook at 11%.

If the distribution of new employees were to remain consistent with current settlement patterns then there is potential for approximately 300 new workers at the mine to be residing within our Shire. Noting advice from Talison Lithium that the majority of its workers have families and are seeking a residential mining job the local impacts of the mine expansion project are significant. Using the ABS statistic of 2.6 persons per household the approximate 300 new workers could result in a potential population increase within the Shire of Bridgetown-Greenbushes of over 800 persons by 2023/24. This potentially represents an 18% population increase in this time.

The Council sees this potential population growth as a positive assuming that development associated with this growth is done in an orderly, sensitive and compatible manner to all the attributes that attract people to move to our Shire. For example, population growth strengthens the case for retention and possible growth of Government services such as medical facilities and provides support to our economic and retail sectors.

In order to maximise this opportunity, the Shire of Bridgetown-Greenbushes has developed a regional growth strategy featuring four key priority areas (listed below) intended to drive town population growth, create jobs, generate economic activity and increase revenue to the State Government.

Economic Development

There is a significant opportunity for WA to assist in the expansion of lithium in the global battery value chain, in line with the State's Future Battery Industry Strategy.

A strategically located light industrial area near the Talison Greenbushes lithium mine would help to drive industrial growth and boost job creation in the region. Employment and training opportunities will also provide local people with regular and secure employment while delivering portable skills that have both national and international application.

The industrial area can be designed to house a range of small businesses servicing the mine, including transport, logistics, construction and equipment hire. There is also strong potential to promote new industry growth in innovation and R&D based around the lithium industry, further cementing our local comparative advantage.

Youth and Recreation

Improving the sport and recreation opportunities for our youth will help to boost tourism to the Shire and will increase the liveability of the town, through better levels of physical fitness, health and mental health for our residents. Under the Growth Strategy Council proposes the following upgrades:

- *Blackwood River Foreshore* – Incorporates upgrading the scenic Old Rectory Walk along the Blackwood River and extending the existing Bridgetown Art Trail to capitalise on the growth in trail and art tourism and draw even more art enthusiasts to the town.
- *Greenbushes Recreation Precinct* – Incorporates improvements to the precinct to transform it into a district-level sporting facility, improving sporting opportunities for both players and spectators. Upgrades to the nearby transit camping area are also planned, to increase affordable camping and attract more tourists to local festivals such as the Blues and Winter Festival.
- *Bridgetown Youth Precinct* – Incorporates the creation of an accessible space for at risk young people and families to engage, connect and participate in a range of activities and events.



Safety and Industry

While the expansion of the Talison mine has led to a number of benefits for our community, it has also increased freight demand on the roads, affecting local access and safety. Ensuring the safety of our community, particularly school children, is a priority for Council.

While feasibility is being assessed for the recommissioning of rail for the additional lithium movements, Council proposes an immediate upgrade to accommodate traffic movement in the town centre, ensuring the safety of locals and truck drivers. This investment, including an upgrade to the Greenbushes CBD Parking precinct, will ensure the continued critical connection of foot traffic through the town centre and safer access to shops, supporting our retail and commercial spaces.

Council has asked the State Government to commit to ensuring continued prosperity and liveability for the people of the Shire, as well as promoting greater tourism and local business investment. Council believes these proposals will help to:

- protect the unique local heritage and character of the Town;
- secure a residential workforce for the mine expansion to support long term growth;
- deliver a boost to the local economy, tourism and regional jobs; and
- ensure the Shire continues to be a safe and family-friendly neighbourhood for new workers and their families.

In 2019/20 the focus of the Growth Strategy has been to progress planning and design of the various projects and secure funding to facilitate delivery of the projects. Specifically planning occurred for the Blackwood River Foreshore Project, Town Hall/Civic Centre Revitalization Project, Bridgetown and Greenbushes Railway Stations Restoration Projects and the redevelopment of the Bridgetown Youth Precinct. The intention of Council is to deliver (construct) all these projects in 2020/21.

On 28 January 2020, the Australian Government announced that it would provide funding under the Drought Communities Program (DCP) - Extension to a further 52 councils experiencing hardship due to the drought. The Shire of Bridgetown-Greenbushes is one of those councils. An amount of \$1 million was allocated to the Shire of Bridgetown-Greenbushes.

The objectives of the Drought Communities Program are to deliver support to targeted drought affected regions of Australia by funding:

- Local community infrastructure
- Other drought relief projects

Funding will target infrastructure and other projects that:

- Provide employment for people whose work opportunities have been impacted by drought
- Stimulate local community spending
- Use local resources, business and suppliers
- Provide lasting benefit to communities and the agricultural industries on which they depend.

Council earmarked the DCP funding to four of its Growth Strategy Projects, being the Blackwood River Foreshore Upgrade Project, Town Hall/Civic Centre Revitalization Project

and the Bridgetown & Greenbushes Railway Stations Restoration Projects. As at 30 June 2020 additional funding was being sought from the State Government. Planning of the above projects as well as the Bridgetown Youth Precinct Project occurred throughout 2019/20 with the following status as at 30 June 2020:

- Blackwood River Foreshore Upgrade Project – community consultation completed; detailed design plans completed; business case being developed; part funding secured; construction to commence either late 2020 or early 2021 with completion to occur by 30 June 2021.
- Town Hall/Civic Centre Revitalization Project - detailed design plans being prepared; business case being developed; part funding secured; construction to commence either late 2020 or early 2021 with completion to occur by 30 June 2021.
- Bridgetown & Greenbushes Railway Stations Restoration Projects – Majority of planning and design completed; part funding secured; construction to commence either late 2020 or early 2021 with completion to occur by 30 June 2021.
- Bridgetown Youth Precinct Project – community consultation with specific focus on youth sector consultation completed; conceptual design completed; funding to be secured.

Late in 2019/20 grant funding of \$40,000 was received from the South West Development Commission for preparation of business cases for some of the growth strategy projects. This amount was matched by \$5,000 Shire funds.



Bridgetown Leisure Centre Initiatives

The 24 hour gym at the Bridgetown Leisure Centre (BLC) was expanded during the year. The total project value was \$324,600 and was part funded by a Sports Australia Grant of \$108,200. This project doubled the size of the existing gym space at the BLC to allow for increased

seniors, children and teen 'gym fit' programs. The floor space increased from 85m² to 170m².

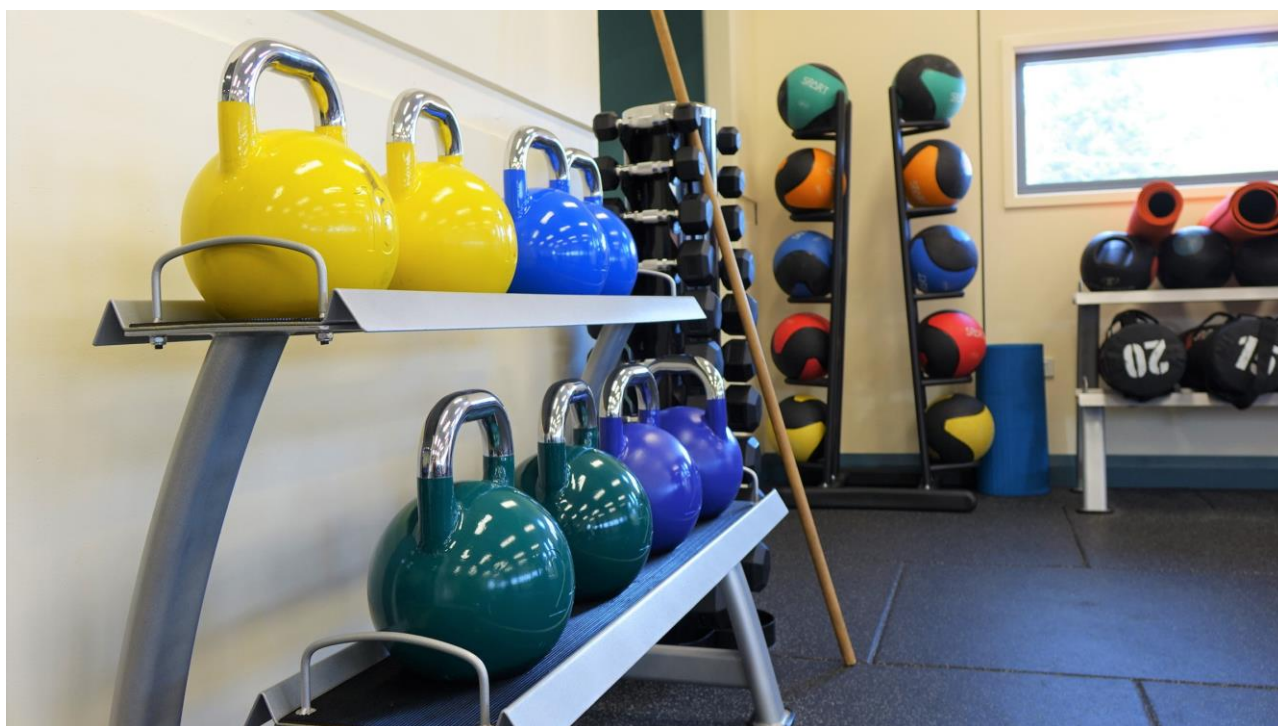
The gym expansion was the result of extensive consultation with user groups and whole of community. The project included the installation of photovoltaic systems on the roof of the building, landscaping and the lease of new gym equipment. This project complemented the minor modifications made back in 2016 which allowed for the gym to be available 24 hours to the public. The increased access at that time saw an increase in the demand and use/membership of the gym by approximately 64%.

The expansion of the gym saw the facility extend in a westerly direction to bring the gym portion of the building closer to the aquatic complex. This achieved a sense of increased integration of the two formerly separate facilities, provided enhanced floor space for the users of the gym (personal exercise space and space for equipment), further enhancing the health and recreation facilities available to the community.

The upper mezzanine level has now been leased to a private service provider - Health on Hampton - to provide health and fitness classes to the community that the BLC does not offer. This arrangement allows for a comprehensive range of health and fitness options to be available to the community from the BLC facility.

Importantly, the expansion of the gym included installation of photovoltaic systems. The 30KW system saves approximately \$11,000 per annum on electricity bills and has a return on investment of approximately 3 years.

It has been great to see the gym membership increase by 40% as a result of the expansion.



Risk Management

The early identification of risks, threats and opportunities is a key role for the CEO and his staff and one that Council, via its Audit Committee, maintains an overseeing role.

An organisational risk management framework has been developed including an organisational risk register, risk management policy which includes risk assessment and acceptance criteria. All organisational risks are assessed and reported at a corporate level according to the adopted assessment and acceptance criteria to allow consistency and informed decision making. The risk register addresses risks in the following areas:

- Asset Sustainability Practices
- Business & Community Disruption
- External Theft & Fraud
- Management of Facilities, Venues and Events
- Failure to Fulfil Compliance Requirements
- Document Management Processes
- IT & Communications Systems and Infrastructure
- Misconduct
- Employment Practices
- Engagement Practices
- Environment Management
- Errors, Omissions & Delays
- Project Management
- Safety and Security Practices
- Supplier/Contract Management

The risk register identifies under each of the above areas current issues (potential risks) and actions to treat or mitigate those risks together with a timetable for implementation. The risk register is updated and reported to the Audit Committee which meets quarterly.

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review every three years the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance. A review was undertaken in 2019/20 and this found that Council's risk management, internal controls and legislative compliance systems and procedures were appropriate and effectively maintain significant controls. There were however a number of recommendations/improvements still made and these will be actioned over the next three years.

In December 2017 Council adopted a 'Ratio Improvement Action Plan' that comprised the following:

- A full review of Council's asset depreciation expenditure is undertaken. Specifically, a review of each individual Council asset (at component level) of its condition, useful life, remaining useful life and residual value.
- An assessment as to whether the Shire is revenue short or expenditure long by undertaking a comparison of neighbouring and similar sized Shires in relation to the level of own source revenue (i.e. rates, fees and charges) compared to expenditure.

- Development of a policy to guide future Council decisions in relation to the allocation of funds to renewal works versus upgrade works.
- That various scenarios are modelled during the next review of Council's Long Term Financial Plan in relation to achieving minimum ratio benchmarks.

Items contained in the above plan are being progressed over several years Council and its Auditor acknowledging that improving the Operating Surplus Ratio to meet the Department's benchmark is unlikely in the short term to medium term but Council should demonstrate improvement towards achieving the benchmark through its integrated planning processes. Progressive reporting on the Ratio Improvement Action Plan occurs to the Audit Committee.

The Shire's Occupational Health & Safety Committee meets on a regular basis consistent with legislation. The Shire participates in a regional occupational safety and health program which provides for specialist input into our safety processes.



Policy Review/Development

The annual review of policies was presented to the November 2019 Council meeting of the Standing Committee. This resulted in 12 policies being amended. Separate to the annual policy review the following policies were either prepared or reviewed in 2019/20:

Policy No.	Name of Policy	Date
A.14	Light Fleet Vehicle Purchasing	Amended February 2020
TP.17	Relocatable Storage Units	Amended April 2020
M.3	Councillor Training/Conferences and Continuing Professional Development	Adopted April 2020 to replace former Policy
M.40	Attendance at Events and Functions	Adopted April 2020
F.6	Purchasing	Amended April 2020
P.2	Holiday Accommodation	Amended April 2020
F.24	COVID-19 Financial Hardship	Adopted April 2020 Amended May 2020
I.16	Placement of Memorial Plaques	Amended June 2020

Review of Local Visitor Servicing

In 2018/19 Council had commenced a review of how visitor information services are delivered in the Shire. This encompasses a review of the best model for delivering these services and the best location (building) to deliver the services from. Council's reasons for reviewing local visitor information services were two-fold. One being to ensure that the functions and services of the visitor centre don't conflict with those of the recently established 'Southern Forests Blackwood Valley Tourism Association' (SFBVTA). The other reason is to arrest the declining financial performance of the existing visitor centre that is funded by the Shire (and thus the ratepayer).

In 2018/19 Council had resolved to review its model for delivering visitor information services commencing with a comprehensive community consultation/engagement program to discuss some options for different management models and locations (including the existing visitor centre building) for delivering visitor information services. Between March and 30 June 2019 a number of consultations were conducted on this issue with these being reported to the November 2019 Concept Forum where it was agreed that a business plan(s) be prepared for the outsourcing of visitor information services with the Bridgetown Greenbushes Business & Tourism Association (BGBTA) and Bridgetown Community Resource Centre to be formally approached to commence discussions on their interest in taking on visitor servicing. Discussions were held with both of these groups and during that process the BGBTA informed the Shire that it was withdrawing its interest in managing the visitor centre but maintained an interest in managing the jigsaw gallery. Summaries of the consultations were presented to the May 2020 Concept Forum where it was agreed that for the development of a business case and it is proposed that a twofold approach be taken as follows:

1. Business case development for a model whereby the Bridgetown CRC will manage the provision of visitor information servicing and the Jigsaw Gallery
2. Business case development for a model whereby the Bridgetown CRC will manage the provision of visitor information servicing and the BGBTA will manage the Jigsaw Gallery.

Funding was provided in Council's 2019/20 budget to engage a consultant to work with both groups and the Shire on preparing a business plan and these funds were to be carried forward into 2020/21 with completion of the business case to occur in that year.



Works Program

Set out below were the main features of the 2019/20 works program:

Road Works

- Winnejup Road (progressive reconstruction)
- Glentulloch Road (continuation of reconstruction commenced last year)
- Dalmore Road (gravel resheeting)
- Huitson Road (gravel resheeting)
- Eastcott Road (gravel resheeting)
- Campbells Road (gravel resheeting)
- Blackwood Park Road (gravel resheeting)
- Blackwood West Terrace (Minor widening and drainage works)
- Seaton Ross Road (minor shoulder widening)
- Kangaroo Gully Road (widening at intersection of Claret Ash Drive)
- Chevis Court (asphalt overlay intersection with Turner Road)
- Brockman Street (asphalt overlay)
- Doust Street (asphalt overlay between Mattamattup Street and Ford Road)
- Kandalee Road (gravel sheeting and drainage works)
- Taylors Road (widening and gravel sheeting)
- Farrell Street (gravel sheet selected locations)
- 2nd coat seals for previous year's works on Brockman Highway, Winnejup Road, Tweed Road and Glentulloch Road.

Significant funds were also expended on roadside vegetation removal and normal road maintenance functions.

Drainage Works

- Mockerdillup Road (drainage and vegetation clearing)
- Huggett Place
- Lakeview Crescent
- Whittells Road
- Eedle Terrace
- Dean Street

Bridge Works

- Donnelly Mill Road
- Winnejup Road



Community Grants, Service Agreements and Other Donations

In 2019/20 Council continued to provide significant levels of financial assistance to the community, being the sum of \$160,000 in service agreements, community grants and donations. Some of the larger amounts were \$42,366 for the community landcare officer project, \$25,000 partial donation of rates for Geegeelup Village, \$11,892 support for Blues at Bridgetown, \$10,000 support for Henri Nouwen House and \$8,000 support for the Bridgetown Family and Community Centre.

Development Issues

In 2019/20 the Shire of Bridgetown-Greenbushes issued a total of 176 building permits with a development value of \$15,101,665 which included 37 new residences. This compares to the statistics for 2018/19, being 138 permits with a construction value of \$20,066,894* (38 new residences).

A total of 108 development (planning) approvals were issued (compared to 114 in 2018/19). This does not include scheme amendments, structure plans or subdivision applications.

**2018/19 included one permit valued at \$7million (for the Geegeelup Village expansion project) which is why the figure is lower in 2019/20.*

Changes to Parking Bays in Bridgetown CBD

In September 2019 new ACROD parking bays were installed next to the lawyer's office in Hampton Street and in the lower level of the Civic Centre car park. With the new ACROD bays being installed the former infirm parking bays on Hampton Street and the upper level of the Civic Centre car park were removed and replaced with ordinary parking bays.

These changes were the culmination of a 3 year parking review undertaken by Council. The review began as a result of a community consultation with seniors to develop the Age Friendly Community Plan, and included a number of complaints from infirm parking bay users regarding the difficulties associated with using those bays. Council's Access & Inclusion Committee, which contains a number of community representatives also advocated for the replacement of the infirm bays with proper ACROD parking bays.

The review identified a number of issues associated with the infirm parking bays, being:

- The infirm parking bays were exposing users and Council to risk as a result of the failure to meet Australian Standards required for disability parking bays. In particular, the standards relating to parallel parking (width, length, shared access area and kerbing/ramp requirements).
- Infirm parking bays were sign posted for people with disability (blue wheel chair) without the elements that provide for the safety of the users of ACROD parking bays, particularly those with mobility issues and/or wheel chairs.
- At the time of the review there were 6 active infirm parking permit holders entitled to use the infirm bays and 248 active ACROD parking permit holders that are entitled to use the infirm parking bays and ACROD parking bays.

- The same requirements and costs are necessary to obtain an infirm parking permit and an ACROD permit. ACROD permits can be used throughout Western Australia whereas infirm parking permits couldn't be used outside this Shire.

Council engaged an "Access and Inclusion" consultant to identify the best locations to install the ACROD parking bays. Due to its width Hampton Street isn't able to accommodate ACROD bays as the passing traffic is too close to the sides of the parking bays.

There are significant constraints which prohibit the installation of ACROD bays off the main street, as both car parks (behind IGA and the car park next to the bakery) and their pathway connections do not meet minimum standards for gradient.

There are now 7 ACROD parking bays managed by the Shire, 2 at the Bridgetown Leisure Centre, 1 at the Library, 2 in railway car park, 1 in Civic Centre car park and 1 adjacent to the lawyer's office in Hampton Street.

To compensate for the loss of infirm parking bays Council reduced the time limit for parking along the front of IGA from 2 hours to 1 hour to increase parking turnover and access to IGA. Council also reduced the time limit for the parking bays either side of the nib at the Northern end of IGA (old infirm bays outside of the Pharmacy and IGA) from 2 hours to 20 minute parking to increase access for people with mobility issues that want to be close to IGA and the Pharmacy.

Access and inclusion and community safety is of the upmost importance to Council. Opportunities to install other ACROD bays in and around Hampton Street will continue to be assessed.

Other Notable Items

- Australia Day events were held in Bridgetown and Greenbushes, the latter hosted by the Greenbushes Ratepayers and Residents Association. Winners of the 2020 Citizen of the Year Awards, more commonly known as the 'Australia Day Awards' were:
 - Citizen of the Year – Pat Scallan
 - Citizen of the Year – Youth (under 25 years) – Blair Bermingham
 - Citizen of the Year – Senior (over 65 years) – Barbara Dickson
 - Active Citizenship – Group or Event – Mystery Tour of Life (Roadwise Committee)
- Acquisition of land along Geegelup Brook continued in accordance with Council's applicable policy.
- Funding of \$45,320 was provided towards the 2nd year operations of the Southern Forest Blackwood Valley Tourism Association.
- Council commenced a review of wards and councillor representation with the outcomes to be determined in 2020/21.
- There was a significant amount of legislation impacting the local government sector progressed in 2019/20 by the State Government, including the review of the Local Government Act. Council monitored these reviews and contributed feedback at times

and also liaised with the Western Australian Local Government Association on the whole of sector position on these matters.

- Council approved plans for a proposed mine access road connecting South Western Highway to the entrance of the Talison Lithium mine. The approval of multiple State Government agencies is also required and Talison Lithium doesn't propose to commence construction of the road for 2-3 years.
- The Shire of Bridgetown-Greenbushes was one many local governments identified by the Department of Fire and Emergency Services (DFES) to participate in the Bushfire Risk Management Program. The Shire of Bridgetown-Greenbushes received Mitigation Activity grant funding of \$273,535 to undertake bushfire mitigation works on 30 sites within the Shire district. Council also funds its own mitigation program.
- The Shire continued to participate in a regional waste management study with other local governments of the south-west so that future options to use a regional site can be considered.
- In May 2019 Council had accepted a \$15,000 payment from the Water Corporation for a public art project, being the painting of murals and installation of a sculpture and landscaping at the sewerage pump station and surrounding area behind the Bridgetown Mini Mart. This project was completed in early 2020 and adds to the 'Bridgetown Art Trail' that was developed in 2018/19
- Council continued its partnership with the Bridgetown Harness Racing Club for the progressive reconstruction of horse stalls at Bridgetown Sportsground.
- Council endorsed a CCTV plan proposing the placement of new CCTV infrastructure at Bridgetown Sportsground Precinct, Bridgetown Skate Park, Bridgetown Tennis Club/Repertory Theatre Precinct (Hampton Street CBD Precinct, Bridgetown Library and Bridgetown Leisure Centre. Funding opportunities for the new CCTV is being sought, acknowledging that applicable funding isn't released on a regular basis.



- After many years dedicated service Michael Campbell stepped down from the position of the Shire's Chief Bush Fire Control Officer. Michael's dedication and leadership to our large number of bush fire volunteers was exemplary and he left with the appreciation of volunteers and community members. Greg Kennedy assumed the position of Chief Bush Fire Control Officer and being deputy for some years. Chris Doherty was subsequently elected as Deputy Chief Bush Fire Control Officer. I take this opportunity to thank all volunteers that contribute to the well-being of our fantastic community – from emergency service volunteers to those that assist community and sporting groups – so many in our community freely provide their time to assist others.



Appreciation

I thank all staff for their efforts during 2019/20. The whole of the Shire staff is responsible for a diverse range of duties and handle them most effectively and efficiently.

Finally, in conclusion I would also like to express appreciation for the efforts of all the councillors in 2019/20 for their work on behalf of the community.

Tim Clynh
Chief Executive Officer

PART 2 – PLAN FOR THE FUTURE

Council's Integrated Planning Framework

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF).

The core components are:

1. Strategic Community Plan

- Strategy for 10+ years
- Provides the vision, outcomes and Council's strategic priorities
- Identifies long and medium term objectives
- Determines allocation of resources
- Shaped by community input

2. Corporate Business Plan

- Four-year delivery plan
- Aligned to Strategic Community Plan
- Financial projections

3. Annual Budget

- Financial statements and policies for one year

The Strategic Community Plan responds to three questions put to the community and the local government:

- Where are we now?
- Where do we want to be?
- How do we get there?

The Shire's Integrated Planning Framework addresses these needs by providing a process to:

- Ensure community input is obtained
- Determine long term (10+ years) objectives
- Identify the resourcing to deliver against the long term objectives
- Clearly articulate long term financial implications and strategies

Under the Integrated Planning Framework Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

The Strategic Community Plan sets the scene for the whole framework – it expresses the community's vision and priorities for the future and shows how the Council and community intend to make progress over a ten year period.

Detailed implementation for the next four years is covered in the Corporate Business Plan. The “Informing Strategies” – particularly the Long Term Financial Plan, Asset Management Plans and Workforce Plan – show how the Plan will be managed and resourced.

The Strategic Community Plan is a ten year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years.

Integrated planning and reporting gives a local government a framework for establishing local priorities and for linking this information to operational functions. The *Local Government (Administration) Regulations 1996* require each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

A successful integrated planning and reporting process will deliver the following outcomes:

- A Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long term strategy
- A Corporate Business Plan that integrates resourcing plans and specific council plans with the Strategic Community Plan.

Integrated Planning provides for:

- Strategic planning systems that deliver accountable and measurable linkages between community aspirations, financial capacity and practical service delivery.
- Financial planning systems that accurately demonstrate a local government’s capacity to deliver services and manage assets that can sustain communities into the future’.
- Effective asset management systems with the rigour of process and integrity of data to accurately reflect true asset management costs.

The Strategic Community Plan is the overarching plan guiding all the Shire’s activities. The Plan identifies the issues that are important to our community, sets out the community’s vision and objectives as well as strategies to implement the objectives.

For the Strategic Community Plan the two yearly reviews alternate between a minor review (updating as needed) and a major review (going through all the steps again). The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term.

The diagram on the following page illustrates the Shire of Bridgetown-Greenbushes’ Integrated Planning and Reporting Framework and where the Corporate Business Plan, Strategic Community Plan and various informing strategies together with the annual budget sit in the Framework. The diagram illustrates the process used to guide Council’s decisions, resource allocations and planning.



Overview of Council's Strategic Community Plan

Council adopted its current Strategic Community Plan 2019 at its ordinary meeting held on 29 April 2019.

The Integrated Planning Framework and Guidelines of the Department of Local Government, Sport and Cultural Industries states that at a minimum a desk top review of the Strategic Community Plan should be undertaken every two years, and a full review and renewed long-term visioning process be conducted every four years thus ensuring the community priorities and aspirations are kept up to date and relevant. Council in its 'Integrated Planning Review Cycle' recognises this approach and schedules desktop reviews and full reviews in 2 yearly intervals. A desktop review was conducted in 2018/19 with the next full review of the Strategic Community Plan scheduled for 2020/21.

The Strategic Community Plan prioritises community aspirations giving consideration to:

- Social objectives
- Economic objectives
- Environmental objectives
- Factors such as changing demographics and land use.

The Shire of Bridgetown-Greenbushes Strategic Community Plan reflects the vision for the future and is the principal strategic guide for our future planning and activities. Based on the community engagement conducted during its preparation, the Plan sets out the vision for the Shire's future and captures the community's aspirations and values.

Council's current Strategic Community Plan has five (5) key goals:

1. Our economy will be strong, diverse and resilient;
2. Our natural environment is valued, conserved and enjoyed;
3. Our built environment is maintained, protected and enhanced;
4. A community that is friendly and welcoming; and
5. Our leadership will be visionary, collaborative and accountable.

Objectives have been developed for each of the key goals and under each of these sit a number of strategies. The following page contains an overview of the Strategic Community Plan's key goals and objectives.

The Strategic Community Plan shares the vision and aspirations of our community and will influence how the Council resources and delivers it's planning and operations. The Plan is used in a number of ways, including:

- Guiding Council priority-setting and decision-making;
- A mechanism for the on-going interaction of local planning initiatives;
- Inform decision-making at other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources to demonstrate how specific projects align with the aspirations of the community and within the strategic direction outlined in the Strategic Community Plan;

- Inform potential investors and developers of the community’s key priorities, and the ways in which it seeks to grow and develop; and
- Engage local businesses, community groups and residents in various ways to contribute to the Shire’s future.

Under the 2019 desktop review process no changes were made to the vision, key goals and objectives.

The 2019 desktop review of the Strategic Community Plan was carried out by the Council and its Executive Leadership Team. This culminated in a Council Workshop held on 4 April 2019. In undertaking this review Council was cognisant that significant changes to its strategic directions and delivery of services shouldn’t be made via the Strategic Community Plan without a focused and specific community engagement program. On this basis the majority of modifications made to the 2017 version of the Strategic Community Plan to the 2019 version were for the purpose of updating grammar, tense and population statistics.

Notwithstanding the above, Council has made one change to strategies under the existing five key goal areas, being the addition of the following new strategy on page 31:

Key Goal 2: Our natural environment is valued, conserved and enjoyed.
 Objective 2.1: Value, protect and enhance our natural environment.
New Strategy 2.1.6: Recognise and respond to the impacts of climate change.

Notwithstanding that specific community engagement didn’t occur as part of the desktop review process Council determined that including a new strategy on climate change was consistent with community attitudes and concerns about the effects of climate change.

The next comprehensive review of the Plan is scheduled for 2020/21 and as at 30 June 2020 Council had developed its community engagement process for the review.



Overview of the Strategic Community Plan

Key Goals & Objectives

Key Goal 1 Our economy will be strong, diverse and resilient	Key Goal 2 Our natural environment is valued, conserved and enjoyed	Key Goal 3 Our built environment is maintained, protected and enhanced	Key Goal 4 A community that is friendly and welcoming	Key Goal 5 Our leadership will be visionary, collaborative and accountable
1.1 A diverse economy that provides a range of business and employment opportunities	2.1 Value, protect and enhance our natural environment	3.1 Maintained townscape heritage and character	4.1 A cohesive community with a sense of pride	5.1 Our community actively participates in civic life
1.2 A proactive approach to business development	2.2 Enhanced parklands, reserves and gardens	3.2 Outdoor spaces, places and buildings are fit for purpose	4.2 Programs and facilities that encourage community resilience	5.2 We maintain high standards of governance, accountability and transparency
	2.3 Effectively utilised natural resources	3.3 Maintain an appropriate standard of transport networks, roads and pathways	4.3 Appropriate community led local transport systems	5.3 We operate within the Integrated Planning Framework
	2.4 An informed community on land management and sustainable living		4.4 Promoting volunteerism	5.4 We participate in regional collaboration
	2.5 Effectively managed waste services		4.5 High levels of responsiveness to emergencies and emergency recovery	5.5 We are strong advocates for our community
	2.6 Development is sympathetic to the landscape		4.6 Fire prepared communities	
			4.7 A safe area	

Overview of Council's Corporate Business Plan

The Corporate Business Plan activates the Strategic Community Plan by responding to:

- Council's distillation and prioritisation of the community's short, medium and long term aspirations.
- Existing operational plans, priorities and external factors impacting on resourcing.
- The assessment and integration of services and business area plans.

Regulation 19DA of the Local Government (Administration) Regulations 1996 requires an annual review of the Corporate Business Plan.

The process used for the review of the Corporate Business Plan (CBP) was:

1. At a Council strategic planning workshop held on 27 May 2019 it was agreed that the existing CBP contains far too many actions and in particular there were a large number of actions that were either operational in description or were not able to be effectively measured. The consensus at the workshop was that at this review of the CBP these types of actions should be removed in order to make the CBP a more focused and concise document.
2. The Executive Leadership Team assessed the current CBP and identified items that had been achieved, items that required a change to the intended delivery timeline and/or costs and new initiatives that would assist Council in delivery of its Strategic Community Plan. At the same time actions considered to be either operational in description or are not able to be effectively measured were identified for deletion from the CBP. This doesn't mean that these actions won't be delivered – instead they are seen as operational in nature.
3. The proposed changes to the actions contained in the CBP were presented to a Council Concept Forum held on 13 June 2019 where some changes were made.
4. All the changes to "Actions" agreed at the Council Concept Forum have been incorporated into an updated CBP together with minor changes to the balance of the CBP, including updated dates, councillor details and updated information on the organisational structure.
5. The updated CBP was presented to the ordinary meeting of Council held on 27 June 2020 where it was adopted with some further minor modifications being made.

A number of existing actions were reworded to clarify, amend or make clearer the intended outcomes. Also some timelines for actions have been amended.

The determination of what can be funded in each of the first 4 years of the CBP has been done with regard to the current LTFP with funding of new initiatives limited to the amounts specified in the table below (assuming no new loans will be taken out).

Year	Available Funding
2019/20	\$264,644
2020/21	\$142,372
2021/22	\$211,361
2022/23	\$339,681

Below is a summary of the changes made to the Action Tables from the former CBP to the new CBP adopted in June 2020:

Deleted Actions

- Former 1.1.1.1 – Support the establishment of job creation enterprises.
- Former 1.1.1.2 – Preserve priority agricultural areas.
- Former 1.1.2.1 – In partnership with the business community investigate potential to promote Bridgetown as a small conference destination.
- Former 1.1.2.2 – Determine the need for financial incentives for business to develop land in the LIA.
- Former 1.1.2.2 – Develop a Shire of Bridgetown-Greenbushes Economic Development Strategy.
- Former 1.1.2.6 – Partner with Talison Lithium to prepare an infrastructure plan to present to government on the infrastructure related impacts of the mine expansion project.
- Former 1.1.2.8 – Support the promotion of the Shire as a tourist destination.
- Former 1.1.5.2 – Continue to work with Water Corporation for the provision of infrastructure to improve and secure the continuity of potable water.
- Former 1.1.6.1 – Lobby Government on fixing mobile phone blackspots.
- Former 1.1.8.3 – Implement Local Trails Plan.
- Former 1.1.9.1 – In partnership with the local tourism sector and Shires of Manjimup and Nannup, proceed with the establishment of a Local Tourism Organisation (LTO).
- Former 1.1.9.2 – Review local visitor servicing to take into account establishment of the LTO and the associated financial implications (loss of revenue and financial contributions to LTO).
- Former 1.1.10.1 – Support festivals and events that promote local businesses and encourage community participation.
- Former 1.2.1.2 – Develop internal and external planning, building control and environmental health processes that have regard to the importance of business development and social capacity whilst ensuring regulatory compliance is met.
- Former 1.2.1.3 – As part of the review of the Workforce Plan identify how a “can do” approach to development will be achieved.
- Former 1.2.2.1 – Support regular gatherings of local business to provide information; facilitate networking and demonstrate leadership.
- Former 1.2.3.1 – Attend and participate in "Business After 5" functions.
- Former 1.2.3.2 - Have Council representation on the BGBTA.
- Former 1.2.4.1 - Implement the recommendations of the 2016 Local Purchasing Audit.
- Former 2.1.1.2 – Undertake a stormwater drainage audit.
- Former 2.1.2.1 – Maintain financial support of the community landcare service.
- Former 2.1.2.2 - Work with local landcare groups in informing the community about the importance of weed control.
- Former 2.1.3.1 – Support local landcare groups in initiatives that improve the health of the Blackwood River.
- Former 2.1.5.1 – Ensure the Local Trails Masterplan identifies opportunities for trails adjacent to waterways.
- Former 2.2.1.3 – Maintain parkland infrastructure.
- Former 2.2.1.4 - Support establishment of “friends of” groups for parks, gardens and reserves.
- Former 2.2.2.1 - Install a demonstration of the use of Waterwise plants in one of the Shire’s flower beds.
- Former 2.2.2.2 - Install flow meters on the Shire’s main parks and garden water users.
- Former 2.2.3.1 - Have regard to conservation and natural environment in fire mitigation planning for Shire reserves.
- Former 2.2.3.3 - Implement reserve management or conservation plans.
- Former 2.2.5.1 - Audit all playgrounds and skate parks for safety and Australian standards compliance.
- Former 2.3.1.1 - Investigate the installation of energy and water saving equipment at Shire’s facilities.
- Former 2.3.2.1 - Consider environmental sustainability principles in planning for new Shire buildings.
- Former 2.3.2.2 - Budget on an annual basis the retrofitting of energy efficient or water efficient fittings or infrastructure on existing Shire buildings.
- Former 2.4.1.1 - Provide relevant information in Shire welcome packs and on Shire website.
- Former 2.4.1.2 - Feature regular articles on relevant topics in Council newsletter.
- Former 2.4.2.1 - Support the growth of community gardens.
- Former 2.4.2.2 - Feature regular articles on relevant topics in Council newsletter.
- Former 2.4.2.3 - Promote the reduction of water and energy use to the community.
- Former 2.5.1.1 - Monitor regional initiatives and opportunities.

- Former 2.5.1.3 - Operate the Bridgetown Waste Disposal Site within legislative standards.
- Former 2.5.1.5 - Operate the inert waste site.
- Former 2.5.1.6 - Develop a new liquid waste disposal facility.
- Former 2.5.1.7 - Conduct a post closure clean-up of the former green waste facility at Greenbushes.
- Former 2.5.1.8 - Develop an extension to existing waste cell.
- Former 2.5.2.1 - Develop waste information fact sheets and other initiatives to raise community awareness of the benefits of reduced waste outputs.
- Former 2.5.2.2 - Process construction and inert waste for reuse.
- Former 2.6.1.1 - Explore and encourage development of high density blocks for smaller/mixed housing options with sensitivity to natural environment and landscape.
- Former 2.6.1.2 - Development application process allows a balance between sensitively developed places and progressive development.
- Former 3.1.1.1 - Implement conservation plans for key shire owned heritage buildings.
- Former 3.1.1.4 - Relocate the Greenbushes Railway Station to the Greenbushes Discovery Centre for development as a new module.
- Former 3.1.2.2 - Street and footpath sweeping to be focused on Bridgetown Town Centre and street sweeping to be introduced into Greenbushes Town Centre.
- Former 3.1.3.1 - Celebrate the 150 year anniversary of Bridgetown in 2018.
- Former 3.2.1.1 - Plan for a youth precinct and hang out space in Bridgetown by completing and enhancing the skate park, creating linkages with the leisure centre, library and improving amenities such as shade, seating, landscaping and Wi Fi.
- Former 3.2.1.2 - Investigate a trailer-based mobile/pop-up space and equipment that can be utilised by community groups to host activities and events in different locations/facilities within the Shire.
- Former 3.2.1.3 - Renovate the Bridgetown Civic Centre and Shire Administration building.
- Former 3.2.1.6 - Replace parks and recreational equipment and facilities as per Replacement Plan.
- Former 3.2.1.7 - Investigate grant opportunities for replacement of pool solar system.
- Former 3.2.2.1 – Programs are targeted at all age groups and regularly change to encourage ongoing participation.
- Former 3.2.2.2 – Provide advocacy and support for existing youth group activities to continue.
- Former 3.2.2.3 – Work in partnership with clubs to ensure sporting facilities are fit for purpose and improved based on need/funding.
- Former 3.2.2.4 - Host community movie nights (summer only).
- Former 3.2.5.1 - Maintain the Shire's building inventory.
- Former 3.2.5.2 - Upgrade where required the Shire's buildings where a demonstrated need is identified.
- Former 3.3.1.1 - Annually review the 10 year strategic road works plan.
- Former 3.3.1.2 - Renew roads and drainage as identified under the 10 year strategic road works plan.
- Former 3.3.1.3 - Upgrade roads and drainage as identified under the 10 year strategic road works plan.
- Former 3.3.2.1 - Identify black spot eligible projects.
- Former 3.3.3.1 - Renew, upgrade or construct footpaths, trails and cycleways.
- Former 3.3.4.1 - Source gravel from private land for road works, using powers under the Local Government Act.
- Former 4.1.1.3 - Promote the availability of community grants and service agreements.
- Former 4.1.2.1 - Support a community based approach to the provision of art and culture development
- Former 4.1.2.2 - Deliver programs at the Bridgetown Leisure Centre that cater for the community's demographic needs.
- Former 4.1.2.3- Deliver programs at the Bridgetown Library that cater for the community's demographic needs.
- Former 4.1.2.4 - In partnership with the community drivers of the project, deliver the Bridgetown Art Trail.
- Former 4.2.1.1 - Support and encourage a range of recreational and social activities that appeal to different interests amongst young people.
- Former 4.2.1.2 – Encourage the delivery of arts, cultural and music experiences specifically designed for young people.
- Former 4.2.1.3 – Provide advocacy and support for existing youth group(s) activities to continue.
- Former 4.2.1.4 - Investigate the best mechanism for offering non-sport programs for young people such as coding, music and film production, animation and photography.
- Former 4.2.1.5 - Transport options are incorporated into all youth programs delivered by the Shire.
- Former 4.2.1.6 - Encourage local clubs and groups to address transport barriers to participation (carpooling, roster, bus).
- Former 4.2.1.7 - Ensure youth programs are rotated in locations throughout the Shire.

- Former 4.2.2.2 - Youth Leadership Team to provide input into the Access and Inclusion Advisory Committee so that the needs of young people with disability are considered.
- Former 4.2.2.3 - The needs of young people with disability are considered when planning and delivering youth events and activities.
- Former 4.2.3.1 - Continue to advocate for the presence of youth support services in the community that are aligned with the changing needs of young people.
- Former 4.2.3.3 - Collaborate with and support youth groups on projects aligned with goals and strategies of Council's Youth Plan.
- Former 4.2.4.1 - Seek collaboration between schools and the Bridgetown-Greenbushes Tourism & Business Association to encourage local businesses to increase local work experience opportunities.
- Former 4.2.4.2 - Investigate a student scholarship scheme to provide funding support for young people wanting to participate in special youth or study program that brings new skills or ideas to the Shire.
- Former 4.2.4.3 - Explore the potential for the Community Resource Centres and Library to develop a homework club and tutoring services.
- Former 4.2.4.4 - Provide an annual administrative traineeship opportunities for youth within the Shire organization.
- Former 4.2.5.2 - Identify activities that will support young people to look after their well-being.
- Former 4.2.5.4 - Run an annual consultation activity to ensure the current views and ideas from local young people are heard.
- Former 4.2.5.5 - Support the youth leadership group to engage with their peers to understand changing youth needs and concerns.
- Former 4.2.6.1 - Support providers such as Geegeelup Village, Greenbushes Aged Care Committee, Access Housing etc. to build more units and expand residential care options.
- Former 4.2.6.3 - Partner with housing providers and other agencies to provide seniors with information about housing and service options.
- Former 4.2.7.2 - Lobby state and federal government regarding affordability and accessibility of in-home care services.
- Former 4.2.9.1 - Consider recommendations for improvements from the Access and Inclusion Committee.
- Former 4.2.10.1 - Advocate on behalf of the community on health and educational needs.
- Former 4.4.1.1 - Hold an annual volunteers thank you function.
- Former 4.4.1.2 - Coordinate the Australia Day Awards.
- Former 4.4.2.1 - Support and promote volunteer telephone services to connect with socially and physically isolated residents.
- Former 4.4.2.2 - Support volunteer and community groups with advice regarding funding, governance and strategic planning.
- Former 4.4.2.3 - Lobby/work with state and federal government and other agencies regarding the disincentives of volunteering - red tape; insurance costs; transport costs.
- Former 4.4.2.4 - Engage with partners to support volunteers and community groups e.g. prison early release program.
- Former 4.5.1.1 - Annually review emergency arrangements.
- Former 4.5.1.2 - Review the Shire's risk management profile.
- Former 4.5.1.3 - Support the Local Emergency Management Advisory Committee and Bush Fire Advisory Committee.
- Former 4.5.3.1 - Work with relevant Government agencies to identify and secure funding for improvements to mobile phone blackspots.
- Former 4.6.6.1 - Rehabilitate, protect and conserve Shire controlled land through hazard reduction.
- Former 4.6.2.1 - Conduct pre fire season community briefings.
- Former 4.6.2.2 - The Insight Newsletter, Shire website and Welcome Pack to include fire preparedness information and links to key state government emergency websites.
- Former 4.6.2.3 - Shire website to include information regarding fire retardant plant species, weed control, eradication and hazard reduction on private property.
- Former 4.6.2.4 - Shire Welcome Pack to promote importance of volunteer bush fire brigades - encourage volunteers.
- Former 4.6.2.5 - Continue to promote and advise the community that bush fire services are volunteer based.
- Former 4.6.2.6 - Use social media to provide fire protection information.
- Former 4.6.3.1 - Review the design and contents of the Shire's Fire Break Order to make requirements clearer and more 'user friendly'.
- Former 4.6.3.2 - Annually review Fire Break Order.

- Former 4.6.3.3 – Maintain a low tolerance approach to non-compliance to Firebreak Order, in particular to property owners that have owned property for more than 1 year.
- Former 4.6.4.1 - Continue to provide support to volunteer emergency services.
- Former 4.6.4.2 – Monitor Shire owned equipment and appliances for fit for purpose.
- Former 4.6.4.3 – Review appliance suitability when due for replacement under ESL Grant Scheme.
- Former 4.6.4.5 - Annual budget submissions are made to DFES for operational and capital funding.
- Former 4.7.3.2 - Arrange regular contact with law enforcement agencies to discuss crime prevention planning and programs.
- Former 5.1.1.1 - Formalise the youth representative group to advise Council on youth issues and lead the engagement of young people in the community - ensure Shire wide representation.
- Former 5.1.1.2 - Support the engagement of youth in the planning and design of a Youth Precinct and other local programs for young people.
- Former 5.1.1.4 - Promote in the Insight newsletter any forthcoming Council elections including articulating the benefits and responsibilities of being a councillor.
- Former 5.1.2.2 - Acknowledge and promote the value of seniors.
- Former 5.1.3.1 - Regularly review community engagement strategies and policies.
- Former 5.1.3.2 – Provide regular feedback to the community following consultation periods.
- Former 5.1.3.3 - Inform the community regarding regulatory requirements.
- Former 5.1.3.5 - Establish a call-waiting information service for the Shire Admin office telephone system.
- Former 5.1.4.2 - Reconstruct the Shire website.
- Former 5.1.5.1 - Provide advice and direction to community groups to identify funding sources.
- Former 5.2.2.2 - Monitor complaints regarding staff behaviour.
- Former 5.2.2.3 – Maintain a strong relationship between Council and the administration through good information and communication.
- Former 5.2.2.4 - Senior Management Group to establish formal budget monitoring processes.
- Former 5.2.3.2 - Implement succession planning in key parts of the organisational structure.
- Former 5.2.3.3- Develop a new archives storage facility that meets legislative requirements.
- Former 5.2.3.7 - Review the organisational structure.
- Former 5.2.3.8 - Ensure the provision of appropriate furniture and equipment for effective operations.
- Former 5.2.3.9 - Regularly review levels of delegated authority to match responsibility.
- Former 5.2.3.10 - Maintain a safe workplace via appropriate occupational health and safety systems and procedures.
- Former 5.2.3.13 - Develop a project management framework.
- Former 5.2.3.15 - Ensure provision of adequate plant and fleet as per Plant & Fleet Replacement Plan.
- Former 5.2.4.2 - Further develop and maintain online communication tools such as Facebook, Shire Bytes email service and website.
- Former 5.2.4.3 - Operate an effective Customer Service Request process where customers receive timely advice on the status of their request.
- Former 5.2.5.2 - Hold the December Council meeting in Greenbushes.
- Former 5.2.6.1 - Establish targets and monitor performance for income streams.
- Former 5.2.6.4 - Limit entry into services and activities provided by others unless there is adequate compensation or available resources.
- Former 5.2.6.5 - Manage debt so annual repayments don't impinge on ability to fund service delivery.
- Former 5.2.7.3 - Conduct a local red-tape reduction strategy.
- Former 5.2.8.1 - Conduct health inspections of food premises, accommodation outlets, etc.
- Former 5.2.8.2 - Provide effective regulatory services.
- Former 5.3.1.16 - Prepare a Works Equipment Replacement Plan.
- Former 5.3.2.2 - Periodically review the use of Shire buildings to ensure their use is optimised.
- Former 5.3.2.3 - Review access to and management of all Shire standpipes.
- Former 5.3.3.1 - Monitor opportunities for outsourcing of selected services.
- Former 5.4.1.1 - Correspond and meet with regional partners to discuss potential shared services.
- Former 5.4.2.1 - Actively participate in the WALGA South West Zone.
- Former 5.4.3.1 - Correspond and meet with regional partners to discuss projects and issues of concern.

New and Amended Actions

- Preparing and implementing a plan to present to Government on the infrastructure requirements linked to the expected population growth associated with the Talison Lithium project;
- Reviewing the management model and location for the Visitor Centre;
- Partnering with Landcorp for development of land for light industry;

- Completion of the Warren Blackwood Stock Route (trail);
- Lobbying of State Government regarding residential development of un-sewered land;
- Funding and support of the Southern Forests Blackwood Valley Tourist Association;
- Development of a policy to simplify compliance to bush fire guidelines;
- Development of an economic development strategy;
- Identify opportunities and mechanisms for the establishment of local supplier panels;
- Preparation of a climate change strategy;
- Restoration of the Bridgetown Railway Station and identification of its future use;
- Complete planning and subsequently proceed with implementation for youth precinct, river foreshore, Greenbushes Sportsground Precinct and Bridgetown car parking projects;
- Develop the public open space at Highland Estate;
- Advocate for a safety audit of the Hampton Street precinct;
- Preparation of a development plan for the waste site;
- Implement recommendations contained in the 2019 Workforce Plan;
- Investigate solutions for improving water supply at Bridgetown Sportsground; and
- Investigate options for conversion of agendas and other information to digital formats.

In addition to the above changes numerous existing Actions were modified to more accurately describe the intent of the Action.

Where no specific actions have been identified for a strategy a comment has been inserted either explaining that actioning the strategy is viewed as an operational task and doesn't require specific actions, or that no specific actions for the strategy have been identified for the next 4 years.

The layout of our Corporate Business Plan reflects the same five key goal areas as identified by our 10+ Year Strategic Community Plan. Each Key Goal is broken down into objectives and strategies, defined as:

Objectives:

These are the community's aspirations. A range of objectives sits under each key goal.

Strategies

These are the things that Council will do to achieve the objectives.

Actions

How each strategy is to be achieved.

The Corporate Business Plan lists actions against each of the strategies, detailing how each strategy will be delivered. Although the Corporate Business Plan is a 4 year timeframe it is a rolling document subject to annual review, hence a 5th year column (2024/25 onwards) has been included so that projects or services not expected to be delivered for at least 4 years are not overlooked in future reviews of the Corporate Business Plan and can also be factored into the financial projections in the Long Term Financial Plan.

A total of 145 actions are contained in the Corporate Business Plan for implementation of the 90 strategies contained in the Strategic Community Plan.

Corporate Business Plan – Annual Reporting

Part 4 at the end of the Annual Report is a copy of an annual reporting spreadsheet for the year ending 30 June 2020, showing how the specific actions within the Corporate Business Plan were implemented in 2019/20.

Major initiatives or actions that were either fully or substantially completed in 2019/20 include (note many of these are discussed in more detail elsewhere in this Annual Report):

- Review the Strategic Community Plan incorporating extensive community engagement and consultation
- A concise Growth Strategy developed to inform relevant State Government Ministers of the opportunities associated with the Talison Lithium mine expansion
- Completed construction of the gym extension project
- Implementation of local trails plan
- Construction/implementation of the regional bridle trail
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- Plant replacement in accordance with Plant Replacement Plan
- Implementation of the Youth Friendly Community Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Implementation of a Shire fire management plan
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintained financial support of the community landcare service
- Continued a review of visitor information services, including management model and potential outsourcing of Visitor Centre management



- Completed planning for installation of a caravan dump point in Bridgetown
- Commenced planning, including stakeholder consultation, for redevelopment of the skate park and surrounding youth precinct
- Commenced redevelopment of the Bridgetown northern information bay upgrade
- Key components of the draft Local Planning Strategy and Bushfire Hazard Strategy were prepared
- Upgraded horse stalls at Bridgetown Sportsground
- Continued preparation of a Local Planning Strategy
- Continued to investigate and negotiate acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Worked with the Southern Forest Blackwood Valley Tourism Association in its first year of operations including provision of funding
- Prepared concept and design plans for the Blackwood River Foreshore Project
- Investigated possible regional solutions and initiatives relating to waste management as a member of the South West Waste Group
- Delivered a Youth Awards program to recognize and celebrate the achievements of young people in the community
- Review and enforcement of annual firebreak order
- Publication of the “Insight” newsletter until it was determined to discontinue publication and distribution of the newsletter
- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Hosted community movie nights over summer
- Supported the development of external funded public art
- Participated in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- Implemented the recommendations of the 2019 Workforce Plan which incorporated a comprehensive review of the Shire’s organizational structure



- Worked with our local government partners as a member of the Warren Blackwood Alliance of Councils
- Contributed to the development of the Warren Blackwood Sub-Regional Growth Plan
- Commenced work on establishing a hierarchy of park maintenance and associated service levels for all parks and reserves
- Worked with DBCA and Water Corporation on the process for acquiring vesting of the Dumpling Gully waterbodies
- Completed base concept planning for the Greenbushes Sportsground Upgrade project incorporating the sportsground, free camping area and Dumpling Gully waterbodies
- Completed planning for the renovation and reuse of the Bridgetown Railway Station.
- Worked with Grow Greenbushes on how to progress relocation of the Greenbushes Railway Station to the Greenbushes Discovery Centre
- Developed plans (after consultation) for the redevelopment of the Bridgetown Youth Precinct
- Progressed concept planning for a playground in Highland Estate
- Prepared a business plan to guide Implementation of the 2018 Shire Energy Audit
- Implemented the recommendations of the Access and Inclusion Plan
- Participated in the 40km/h speed trial for Hampton Street as a member of a State Government working group
- Developed new ACROD parking bays in CBD to replace existing on-street infirm parking bays
- Developed a CCTV Plan
- Reviewed systems for risk management, internal controls and legislative compliance as required under Audit Regulation 17
- Reviewed the Business Continuity Plan
- Reviewed the structure and scope of Ranger Services



Major initiatives or actions in the Corporate Business Plan proposed to be undertaken in 2020/21 include:

- Lobby government for delivery of growth strategy projects
- Deliver the Blackwood River Foreshore Project
- Deliver the Bridgetown Town Hall Revitalization Project
- Deliver the Bridgetown Railway Station Restoration Project
- Complete planning for the Bridgetown Youth Precinct Upgrade Project
- Relocate the Greenbushes Railway Station to the Greenbushes Discovery Centre
- Finalize land tenure of the Bridgetown Railway Station building
- Complete planning and land acquisition for the Greenbushes Town Centre Safety Project (car park)
- Complete planning for the Greenbushes Sportsground Project
- Commence planning for the Geegelup Brook Beautification Project
- Further investigate alternative water solutions for irrigation of Bridgetown Sportsground
- Determine the management model for the visitor centre
- Construction of a caravan dump point in Bridgetown
- Continue to fund the Southern Forests Blackwood Valley Tourism Association
- Implementation of local trails plan
- Completion of construction of the regional bridle trail
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- Plant replacement in accordance with Plant Replacement Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan



- Implementation of the Youth Friendly Community Plan
- Continued preparation of a Local Planning Strategy
- Progressive acquisition of land adjacent to Geegelup Brook
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintain financial support of the community landcare service
- Acquire vesting of the Dumpling Gully waterbodies from the Water Corporation
- Prepare development plan for a new playground at Highlands Estate
- Review and enforcement of annual firebreak order
- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Complete the upgrade of the northern information bay in Bridgetown
- Review directional signage to car parking
- Conduct a post closure clean-up of the former inert waste site
- Prepare a development plan for the waste site
- Liaise with the contractor for delivery of state government container deposit scheme
- Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- Investigate sites for development of light industrial area(s)
- Continuation of the summer evening outdoor film festival
- Implement the new Events Procedure
- Prepare a climate change strategy
- Landscape the western side of the railway car park
- Review car parking and requirements at the Bridgetown Leisure Centre
- Review dog exercise areas including the need for fenced areas
- Conduct an electrical capacity assessment of Bridgetown Sportsground Precinct
- Review Council's Public Art Strategy
- Review format of annual Volunteer Function
- Review the Records Management Plan
- Prepare plans for depot workshop improvements
- Prepare a local public health plan
- Establish generator back up at admin office to ensure business continuity during power outages
- Conduct a statutory review of Local Laws

Asset Management Planning

In June 2016 Council adopted initial Asset Management Plans for the following asset classes:

- Transport Infrastructure Asset Management Plan;
- Parks, Reserves and Other Infrastructure Asset Management Plan;
- Property Infrastructure Asset Management Plan; and
- Plant and Equipment Asset Management Plan

The Asset Management Plans include improvement plans that outline the actions required to reduce the potential of a funding gap between the required level of renewal/upgrade of

assets as compared to the actual funding currently being provided through the Budget and Long Term Financial Planning process.

Extensive work on asset management planning continued in 2019/20. Asset Management Plans are 'living' documents and need to be regularly updated and actions noted in the associated improvement plans. Improvements are required in the quality of data held for all of Council's asset classes. These improvements include ensuring the useful lives, remaining useful lives, replacement cost and current condition of Council's assets are accurately rated and recorded as these factors have a major influence on the projected renewal cost and ultimately on the size of any reported funding 'gap'.

AMP's are 'living' documents and need to be regularly updated and actions noted in the associated improvement plans. Improvements are required in the quality of data held for all of Council's asset classes. These improvements include ensuring the useful lives, remaining useful lives, replacement cost and current condition of Council's assets are accurately rated and recorded as these factors have a major influence on the projected renewal cost and ultimately on the size of any reported funding 'gap'.

During 2018 a project that focused on improving the quality of data held for Council's building assets was undertaken. As a result of new condition data and useful life estimates at component level being incorporated into the latest plan the reported funding 'gap' has decreased from \$16million to \$4.4million.

Key components of each individual AMP have been consolidated into a single document titled Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2018-2038. This document was presented to Council's ordinary meeting held 27 June 2020 and was endorsed.



Long Term Financial Planning

The Long Term Financial Plan (LTFP) functions as an informing strategy to the Corporate Business Plan, and details how the Shire will achieve its vision, aspirations and strategic priorities for the community and stakeholders through long term financial planning in a strategic manner.

The LTFP is based on:

- an analysis of the internal and external environment(s);
- identifying economic, market and labour issues which impact on the shire's ability to deliver services and provide support to the community and civic infrastructure; and
- mapping the data in time to identify gaps and risks.

The LTFP is a plan which will continue to evolve as the Shire responds to internal and external changes. It is a 15 year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. Through these planning processes, annual budgets that align with strategic objectives are developed.

The LTFP:

- indicates a local government's long term financial sustainability;
- allows early identification of financial issues and their longer term impacts;
- indicates the linkages between specific plans and strategies; and
- enhances the transparency and accountability of the Council to the community and stakeholders.

Linked to the LTFP a Ratio Action Plan was endorsed by Council in December 2017. The Plan addressed fair value accounting and the effect on Council's depreciation expense and ratio performance. The action plan has been developed to improve Council's ratio performance in meeting the Department of Local Government, Sport and Cultural Industries' financial ratio benchmarks.

Workforce Planning

Workforce planning is a term used to describe the planning process undertaken to ensure an organisation has the right people, with the right skills, at the right time. It is a process that documents the directions in which a work area is heading and provides a tool for making human resource decisions now and into the future.

The Workforce Plan takes into account the community aspirations, priorities and objectives identified in the Strategic Community Plan. It is an essential component of the Corporate Business Plan and Long Term Financial Plan so that we can identify workforce requirements for current and future operations.

An integrated workforce plan identifies and reports on the internal capacity to meet current and future needs in line with the goals and objectives of the Shire and the community it serves, both in capacity and capability. A workforce plan identifies the gaps or surplus in human, assets or financial resources and identifies strategies to ensure there are the right

people in the right place and at the right time to deliver on objectives and realistic expectations. The plan is to address gaps between current and future workforce capability, identify areas of skill or capacity shortage, and outline strategies to address them.

Planning human resource requirements is a significant challenge and takes into account not only the human resource factors, but ties this into overall strategic plans, environmental issues and legislative and governance obligations. Ultimately undertaking a workforce planning activity is a snapshot of what human resources are in place at a particular time, and what staffing requirements are required into the future.

Our initial Workforce Plan was completed in December 2013 and a new Workforce Plan was completed in February 2019. Included in the 2019 review of the Workforce Plan was a comprehensive review of our organisational structure.

In addition to the outcomes associated with the review of the organisational structure the Workforce Plan identifies 13 strategies for implementation, including implementing the organisational restructure, reviewing roles, tasks, responsibilities and position descriptions, reviewing service levels ranger services, compilation and implementation of an organisation wide training and development plan, conducting a review of casual employee arrangements and conducting a safety and compliance assessment of the depot workshop.

Council adopted its current Workforce Plan at its ordinary meeting held on 28 February 2019.

Since March 2019 the CEO has been providing councillors with progress reports on the implementation of the Workforce Plan with the report being submitted to the Concept Forum. Council also set a new performance criterion in the CEO's contract of employment requiring him to report on at least a bi-annual basis *describing the progress made on implementation of the Workforce Plan*. This report addresses that performance criterion.

Although not specifically referenced in the Workforce Plan other internal (structural) reviews were undertaken in 2019/20 for Development Services, Leisure Centre, Library and the Visitor Centre.



PART 3 – REGULATORY REQUIREMENTS

Compliance Audit Return

One of the measures of Council's performance is the Compliance Audit Report which is required to be completed annually and submitted to the Department of Local Government, Sport & Cultural Industries. The report provides questions relating to a Council's compliance with the requirements of the *Local Government Act 1995* across a range of areas.

The compliance audit return for the 2019 year was presented to the Audit Committee on 17 March 2020 and to Council's ordinary meeting held on 26 March 2020 meeting. Each year the Compliance Audit Return covers various categories and for the 2019 Return, the areas covered were:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosures of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions
- Tenders for Providing Goods and Services

After completing the responses to the 104 questions contained in the 2019 Compliance Audit Return it should be noted that compliance was achieved for 102 of those questions with two items of non-compliance being listed below together with explanatory comments for the non-compliance:

Finance Section Item 8

S7.12A(4) Local Government Act – Where the auditor identified matters as significant in the auditor's report [prepared under s7.9(1) of the Act], did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?

Explanatory Comment – Council's 2017/18 Audit Report contained a significant matter in relation to its Operating Surplus Ratio. The Audit Report was received by Council in December 2018 and a report wasn't presented to Council regarding this adverse trend until July 2019. As reported to the July 2019 meeting, it was unclear to officers that the reporting of an adverse trend in financial ratios contained in the Auditor's report triggered the process referred to in section 7.12A(4) and (5) of the Local Government Act 1995. Prior to July 2019 Council was aware of its ratio performance in relation to benchmarks set by the Department as in December 2017 Council adopted a 'Ratio Improvement Action Plan'.

Tenders for Providing Goods and Services Item 27

Regulation 11A of the Local Government (Financial Management) Regulations - Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?

Explanatory Comment – There were occasions during 2019 where individual staff failed to comply with the purchasing policy - for example not obtaining sufficient number of quotes. All suspected breaches were investigated and dealt with under an internal administrative procedure.

Complaints to the Ombudsman WA

During 2019/20 no complaints regarding actions or operations of the Shire were made to the Ombudsman WA.

Public Interest Disclosures

A local government is required to appoint one of its officers to act as the Council's Public Interest Disclosures Officer under the *Public Interest Disclosures Act 2003*. The CEO has appointed the Executive Manager Community Services to fulfil this role. The legislation requires the reporting of serious wrongdoing with the State public sector and local government as well as providing the mechanism for responding to reports.

No disclosures were received in relation to the Shire of Bridgetown-Greenbushes during 2019/20.

Freedom of Information Matters

During 2019/20 year, the Shire received and processed two (2) FOI requests.

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing what was considered to be unnecessary protection of monopolies of markets where competition can be enhanced. It effects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

Local Governments are required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform. As the Shire of Bridgetown-Greenbushes did not acquire any new entities or privatise any activities during 2019/20, there was no requirement for competitive neutrality testing.

Report on Disability Access & Inclusion Plan

The Shire of Bridgetown-Greenbushes continues to work with Council's Access and Inclusion Committee, service providers and community members to identify new ways to improve access and inclusion within the organisation and to fine tune existing methods to ensure all Councillors, staff and contractors understand the importance of universal access and inclusion and the organisation is working toward fulfilling the strategies outlined in the Disability Access and Inclusion Plan.

During COVID-19 Shire staff worked closely with local service providers to ensure seniors and people with disabilities were able to access shopping and medication and other pharmacy products, delivered in a safe, non-contact manner, directly to their home.

The Outcome areas, identified under the DAIP are:

1. Equitable access and inclusion to services and events
2. Equitable access to buildings and facilities
3. Equitable access to information
4. Equitable access to quality customer service
5. Equitable complaints procedures
6. Equitable access to community engagement
7. Equitable access to employment and traineeships

In 2019/20 a number of achievements and initiatives were progressed or implemented, including:

- DAIP included on Shire website
- DAIP Link included in the induction pack all new staff members
- DAIP link referred to in inductions of all new staff members
- DAIP link referred to in induction packs for contractors
- Annual training in disability awareness for all staff
- DAIP available in large print on website
- Accessible business list in available on the shire and Visitors Centre websites

Detailed DAIP Outcomes

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

- Registered the recently reviewed DAIP with the Department of Local Government, Sport and Creative Industries.
- Working on Events Checklist for community groups

DAIP Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the shire of Bridgetown-Greenbushes:

- Continued to review all local businesses in terms of their accessibility (including Local Government Authority facilities) and promote accessible businesses on the Shire website and the Visitor Centre website this continues to be updated.
- The Access and Inclusion Committee reported access issues which were passed onto the appropriate department for consideration/inclusion in the works plan.

DAIP Outcome 3: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it:

- DAIP was available in large print version and large print version is uploaded on the Shire website.
- The Access and Inclusion Committee identified issues around the font and contrast of the Shire Insight Newsletter – this has been rectified noting that since then the newsletter has been withdrawn.

DAIP Outcome 4: People with disability receive the same level and quality of service from the staff of the Shire of Bridgetown-Greenbushes as other people receive from the staff of the Shire of Bridgetown-Greenbushes:

- Annual Disability Awareness Training is continuing through the Go One platform.
- Cultural awareness training has been added to the training suite to ensure inclusion of culturally diverse people.

DAIP Outcome 5: People with disability have the same opportunities as other people to make complaints to a public authority:

- Annual review of the policy manual to ensure policies encompass all requirements of inclusion.

DAIP Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by a public authority:

- Advertise all community consultations through Facebook, Website, posters and shire facilities – considering (working towards) partnering with Community Home Care, Forest Personnel, Silver Chain and Enable as a means of promoting consultation.

DAIP Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority:

- Advertising jobs through Forest Personnel
- HR reviewed and update of the Equal Opportunity Employment Policy

The DAIP continues to be implemented through the Access and Inclusion Committee, who work to bring to Councils attention, any issues regarding access and inclusion. The committee work to prioritize strategies based on community feedback and undertake audits and assessments of the physical environment to identify community need.

Report on Complaints made against Councillors

In accordance with Section 5.53 of the Local Government Act and the associated Local Government (Rules of Conduct) Regulations 2007, a summary of complaints made during the year is to be included in the Annual Report.

No complaints (breaches) were made during 2019/20.

Prescribed Information on Payments to Employees

Section 5.53(g) of the Local Government Act requires disclosure of information as prescribed in relation to payments made to employees. Specifically Regulation 19B of the Local Government (Administration) Regulations 1996 requires the following information to be included in the Annual Report:

- (a) the number of employees of the local government entitled to an annual salary of \$100,000 or more;
- (b) the number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000.

In 2019/20 five employees of the Shire of Bridgetown-Greenbushes were entitled to an annual salary of \$100,000 or more. The applicable bands were:

- \$100,000-\$110,000 – 1
- \$110,000-\$120,000 – 3
- \$180,000-\$190,000 - 1

Local Laws

The Shire of Bridgetown-Greenbushes has 11 Local Laws, being:

- Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law (last reviewed August 2016)
- Bush Fire Brigades Local Law (last reviewed August 2016)
- Cats (last reviewed January 2019)
- Cemeteries (last reviewed August 2016)
- Dogs (last reviewed August 2016)
- Fencing (last reviewed August 2016)
- Health (last reviewed August 2016)
- Local Government Property (last reviewed August 2016)
- Parking & Parking Facilities (last reviewed July 2017)
- Pest Plants (last reviewed August 2016)
- Standing Orders (last reviewed September 2014)

Section 3.16 of the *Local Government Act 1995* (the Act) requires that a review of each local law occurs within a period of 8 years from the day a local law commenced or was last reviewed. The review is to determine whether the local law should be repealed, amended or retained in its current form.

Notwithstanding that a statutory review of all Council's local laws isn't required in 2020 it was recommended to Council in June 2020 that a review be undertaken in 2020/21.

No amendments to existing local laws were progressed in 2019/20.

Record Keeping Plan (State Records Act 2000)

The Shire of Bridgetown-Greenbushes Record Keeping Plan approved by the State Records Commission in 2014 was prepared with its objectives to ensure:

- Compliance with Section 19 of the *State Records Act 2000*
- Best practice record keeping is conducted in accordance with State Records Commission Standards and Records Management Standard AS15489
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions
- Recorded information can be retrieved quickly, accurately and cheaply when required
- Protection and preservation of government records

The efficiency and effectiveness of the Shire's Record Keeping Plan, together with the staff training program, is reviewed regularly. A major review of the Record Keeping Plan was completed in August 2015 and successive major reviews will be undertaken every five years. In between the major reviews or the Record Keeping Plan Council reviews all policies associated with the Plan on an annual basis.

The Shire conducts an ongoing Record Keeping Training Program which includes both existing and new employees. This program covers, amongst other things, the roles and responsibilities of employees with regards to compliance with the Shire's Record Keeping Plan.

The Shire has an electronic record keeping system (Synergy Soft) which is used to record all incoming mail/documents.

Electronic record keeping programs are also used for recording of financial data, building approvals, planning approvals, property ownership & rating details, purchasing, cemetery registers and dog & cat ownership.



Workload Indicators – 2019/20

Total Incoming Items Registered in Synergy	5334
These items are registered as follows	
General Correspondence	1060
Emails	1741
Building Application	222
Building Correspondence	259
Customer Service Requests	1368
Human Resource	240
Planning Applications	158
Planning Correspondence	117
Septic Applications	42
Septic Correspondence	59
File Notes	11
Submissions	12
Tenders	7
Public Incident	1
Legal	3
Financial	2
Agendas and Minutes	0
Hazard Alert	1
Memorandums	5
Surveys	0

Total Outgoing Items Registered in Synergy	1424
These items are registered as follows	
General Correspondence	372
Emails	661
Building Correspondence	156
Health	2
Human Resource	104
Planning Correspondence	14
Septic Correspondence	98
Surveys	0
Accident and Incident	0
Submissions	0
File Notes	6
Customer Service	11

PART 4 – MEASURING OUR PERFORMANCE

APPENDIX 1: Report on 2019/20 Implementation of Actions Contained in Corporate Business Plan

Corporate Business Plan 2019/20 to 2022/23
Annual Reporting for 2019/20 Year – Progressing of Actions
1 July 2019 – 30 June 2020

Key Goal 1 – Our Economy will be Strong, Diverse and Resilient

Objectives:

1.1 A diverse economy that provides a range of business and employment opportunities

1.2 A proactive approach to business development

Strategy Ref.	Strategy	Action Ref.	Action	Is this Action Scheduled for 2019/20?	Comment
1.1.1	Encourage long term growth in the district in order to retain and enhance services	1.1.1.1	Prepare and implement a plan/proposal to present to government on the infrastructure requirements of the mine expansion project	Yes	A concise Growth Strategy developed in conjunction with Cannings Purple was completed. This was adapted to inform relevant State Government Ministers of the opportunities associated with the mine expansion in the form of ministerial briefings. Between December 2019 and March 2020 the Shire President and CEO engaged with a number of Government Ministers and agencies to promote the benefits of the growth strategy. From March 2020 with the restrictions imposed by COVID-19 a change of approach was initiated, focusing on potential funding of 'shovel ready' growth strategy projects. Funding of \$40,000 from the South West Development Commission was obtained in June 2020 to progress business case development for the river foreshore, railway stations and town hall projects.
1.1.2	Develop and implement strategic plans and actions that attract economic development	1.1.2.1	Review visitor centre/information service delivery including management model and location	Yes	Operational – staff structure and customer service review of VC and Library completed December 2019. Implementation January 2020. Opportunities to

					<p>streamline service delivery, consolidate staff structure and reduce salaries expenditure identified.</p> <p>Strategic – formal discussions with Bridgetown CRC and BGBTA were held on possible management/outsourcing of service delivery. BGBTA declined opportunity to consider taking over management of visitor centre but did express an interest in managing the jigsaw gallery. The Bridgetown CRC did express interest in taking on management of visitor centre. Selection of a suitable consultant to prepare a business case for outsourcing of VC management commenced in June 2020.</p>
		1.1.2.2	Engage the community on meeting the requirements to achieve RV friendly town/s status for both Bridgetown and Greenbushes	Yes	<p>Greenbushes - the Greenbushes Sportsground Precinct Redevelopment Project is one of the key projects identified in the Growth Strategy (1.1.1.1) – which includes upgrading the existing free camping area and surrounds. A comprehensive redevelopment plan and report was released for community consultation with the Greenbushes Community in January 2020 with the outcomes of that consultation to be presented to Council in 2020/21.</p> <p>Bridgetown – RV Friendly Status cannot be obtained without a dump point and 24 hour free camping. Dump point progress is identified at 1.1.2.3 and once installed, consultation on the other ‘RV Friendly’ requirements can begin. This will commence with conversations with the Bridgetown Caravan Park owners to ascertain their views on the impact of 24 hour free camping on their business and expand to the wider community once the dump point is installed.</p>
		1.1.2.3	Install a septage dump point facility in Bridgetown	Yes	All approvals secured. Installation delayed due to depth of excavation in Spencer Street and concerns

					about doing this work in winter. Expected operational date is October 2020.
		1.1.2.4	Contribute to the Busselton Margaret River Regional Airport Marketing Fund to assist in the attraction and retention of airlines to service the “East Coast to South west” route	Yes	Completed for 2019-2020 financial year; ongoing for next 4 years.
1.1.3	Plan for expansion of the commercial area	1.1.3.1	Ensure the local planning strategy allows for growth of commercial development	Yes	Key components of the draft Local Planning Strategy and Bushfire Hazard Strategy have been referred to Department of Planning Heritage and Lands for preliminary feedback. In May 2020 a restructure of ‘Development Services’ was completed with an area of concern in this department identified being the delays in progressing the LPS and other strategic town planning items. The completion of the LPS will be a priority in 2020/21. The LPS will address commercial development opportunities.
1.1.4	Develop industrial and light industrial areas	1.1.4.1	Partner Landcorp in developing land for light industry	Yes	Development of LIA in Greenbushes is identified in the Growth Strategy refer comment at 1.1.1.1. Lobbying for Government assistance in investigating site selection and development costs occurred in January-March 2020 as part of growth strategy lobbying.
1.1.5	Pursue improvements to infrastructure and services, including utilities	1.1.5.1	Prepare an Action Plan to present to State Government to progress additional infill sewerage in Bridgetown	No	This Action isn’t scheduled by the Corporate Business Plan for implementation until 2021/22 however in August 2019 Council endorsed the Warren Blackwood Sub-Regional Growth Plan. The Plan was a collaborative project between the Shires of Bridgetown-Greenbushes, Donnybrook-Balingup, Boyup Brook, Manjimup and Nannup and the South West Development Commission and was developed to provide a strategic overview of sub-regional economic and social priorities, reflecting localised planning and development documents and aligned with regional and State development documents, including the SW Regional Blueprint. It will be utilized to leverage current

					and future socio-economic opportunities and pursue funding to facilitate growth. Included in the Plan is an action seeking the extension of sewer in Bridgetown.
		1.1.5.2	Lobby State Government to review onsite wastewater disposal density restrictions for non-sewered residential land	Yes	This hasn't been progressed as Government lobbying has been focussed on securing funding for implementation of the growth strategy. Lobbying for other infrastructure related items could potentially adversely impact upon our priority lobbying.
1.1.6	Work with key partners (business and government) to improve telecommunications within the Shire	1.1.6.1	Work with regional partners (Local and State Governments) to seek greater investment in telecommunications within the Region	Yes	The Warren Blackwood Sub-Regional Growth Plan (refer comments for Action 1.1.5.1) includes an action calling for construction of phone towers as identified with emergency services requirements and major arterial roads identified as a priority.
1.1.7	Improve tourist facilities	1.1.7.1	Upgrade northern information bay at Bridgetown	Yes	A contractor has been appointed; works commenced in June 2020 with completion expected by September 2020.
		1.1.7.2	Investigate establishment of a free Wi-Fi hotspot location/s	Yes	Preliminary research completed. Assessment of 7 LGA's who deliver free Wi-Fi undertaken. Not yet workshopped with Councillors.
		1.1.7.3	Develop a stage at Memorial Park	Yes	Funds were included in the 2019/20 for construction of a stage (\$50k Shire; \$50k Blues at Bridgetown; \$50k Grant funding). Blues at Bridgetown offered to prepare design plans for a stage that would meet its requirements. Despite many reminders Blues at Bridgetown didn't progress the completion of the stage design therefore the project wasn't able to be progressed. With the large volume of capital works in 2020/21 associated with growth strategy projects it is not expected that development of the stage will be a priority. In June 2020 when reviewing the Corporate Business Plan Council agreed with this view and pushed back the project until 2021/22.
1.1.8	Develop trails – culinary, art, walk, mountain bike, canoe and bridle	1.1.8.1	Complete the Warren Blackwood Stock Route	Yes	This project is 95% complete, pending erection of campsite signage and rectifications to some trail signage. A proposal was sent to the Augusta-Margaret

					River Shire proposing extension to East Augusta but due to grant acquittal deadlines this proposal wasn't able to be progressed but could be future initiative by AMR Shire.
		1.1.8.2	Complete detailed planning and costing for the Old Rectory Loop Trail	Yes	This trail forms part of the Blackwood River Foreshore Project (2.1.4.1) which has been identified in the Growth Strategy (1.1.1.1). Conceptual and detailed planning (including cost estimates) and a funding plan were completed in 2020/21. This Project incorporates actions 2.1.4.2 and 2.1.4.3. Implementation of the project is being planned for 2020/21.
1.1.9	Support tourism activities that focus on events, adventure, agriculture, food, heritage and the natural environment	1.1.9.1	Fund the Southern Forest Blackwood Valley Tourism Association	Yes	Completed for 2019-2020 financial year; ongoing for next 4 years. On a related note - industry specific consultation was undertaken with the tourism sector and main street traders with regard to the preferred management model of the Visitor Centre (and future location of this service delivery). Data obtained from this consultation (and survey) was presented to Council at the September 2019 Concept Forum and informed future reports to Council on the provision of visitor information service delivery.
		1.1.9.2	Provide a proportion of Visitor Centre membership fees to the BGBTA to enable it to progress business and tourism initiatives	Yes	This action occurs in January annually, based on the VC memberships at 31 December with payment made in January.
1.1.10	Deliver or support a range of events where a demonstrable community benefit can be shown	1.1.10.1	Prepare an Events Policy/Procedure	Yes	This has been completed. Staff will commence rolling out the procedure (for community events held in Shire facilities/reserves) via information sessions ready for implementation from July 2020. Due to COVID-19 these information sessions were unable to be scheduled.
1.2.1	Embrace a "can do" approach to development	1.2.1.1	Develop a new Local Planning Scheme	Yes	Preparation of the Local Planning Scheme is dependent upon completion of the new Local Planning Strategy which is scheduled for completion in 2020/21

		1.2.1.2	Develop a policy to clarify and simplify compliance to bush fire guidelines for minor levels of development	Yes	Preparation of a policy commenced (using services of a bushfire consultant) however finalisation of the policy has been put on hold as the Department of Planning in November announced an intention to conduct a comprehensive review of the bushfire planning guidelines. Our planning consultant has advised that this review is particularly relevant in our circumstances. Therefore we are awaiting progress of that review before finalising our draft policy.
1.2.2	Design and implement business retention strategies and initiatives for support of existing and potential new businesses	1.2.2.1	Develop a Shire of Bridgetown-Greenbushes Economic Development Strategy	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23.
1.2.3	Communicate and engage with the business community		No Action stipulated (operational task)		Although not identified as a strategic task the Shire's communications during the COVID-19 pandemic had a significant focus on local business support.
1.2.4	Ensure the Shire's procurement policies support local business and local employment	1.2.4.1	Identify opportunities and mechanisms for establishment of local supplier panels	Yes	Identification and recording of local suppliers in the building trades area has commenced. A new software system was purchased which allows the creation of local supplier panels. Specific panels will be progressed in 2020/21.

Key Goal 2 – Our Natural Environment is Valued, Conserved and Enjoyed

Objectives:

- 2.1 Value, protect and enhance our natural environment
- 2.2 Enhanced parklands, reserves and gardens
- 2.3 Effectively utilised natural resources
- 2.4 An informed community on land management and sustainable living
- 2.5 Effectively managed waste services
- 2.6 Development is sympathetic to the landscape

Strategy Ref.	Strategy	Action Ref.	Action	Is this Action Scheduled for 2019/20?	Comment
2.1.1	Support and promote sound environmental management practices	2.1.1.1	Prepare stormwater management plans for Bridgetown and Greenbushes	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2023/24 onwards.
2.1.2	Support local and regional environmental initiatives	2.1.2.1	No Action stipulated (operational task)		
2.1.3	Identify opportunities for protecting and enhancing the health of the Blackwood River and tributaries	2.1.3.1	Prepare a Geegelup Brook beautification and flood management plan	Yes	<p>A site meeting with potential consultants to develop the beautification and car parking plan (including flood management) was held in February 2020 but only one consultant expressed interest. Following this a scope of works for the concept design process was prepared and will be used for a procurement process to select a consultant to undertake the concept design process. This will occur in 2020/21.</p> <p>This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links with actions 4.5.2.1, 4.2.7.1 and 4.7.2.2. Meetings with relevant State Government Ministers occurred between January and March 2020 with a view to procuring State Government funding for projects identified in the Growth Strategy.</p>

2.1.4	Consider opportunities for greater recreational and commercial use of the Blackwood River	2.1.4.1	Prepare detailed design plans for the Blackwood River Foreshore Project	Yes	Detailed designs and costings for the project are complete. This includes the river walk trail that was a late addition to the project when consideration of drought funding opportunities were assessed. This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links to actions 1.1.8.2, 2.1.4.2 and 2.1.4.3.
		2.1.4.2	Implement the Blackwood River Foreshore Project	No	Although not scheduled for implementation in the Corporate Business Plan until 2021/22 this Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links to actions 1.1.8.2, 2.1.4.1 and 2.1.4.3. Meetings with relevant State Government Ministers occurred between January and March 2020 with a view to procuring State Government funding for projects identified in the Growth Strategy. Funding of \$40,000 from the South West Development Commission was obtained in June 2020 to progress business case development for the river foreshore, railway stations and town hall projects.
		2.1.4.3	Redesign and reconstruct the river boardwalk	No	<p>During 2017 the wooden boardwalk near the pedestrian bridge over the river was significantly damaged. The design of the repair or replacement of the boardwalk was included as part of the Blackwood River Foreshore Development planning given its location and pressing safety requirements. The possible replacement of the boardwalk also provided an opportunity to work with a hydrology consultant to resolve some of the issues around silt deposit build-up, drainage and native re-vegetation in the area surrounding the board walk.</p> <p>The detailed plans and costings for the boardwalk were progressed but during this process the following issues were identified, requiring some Council direction and included:</p> <ul style="list-style-type: none"> • The likelihood of damage to the new boardwalk into the future (given the infrastructure is located in an area that floods annually) • The costs associated with the construction of the boardwalk • The whole of life costing associated with ongoing maintenance and repair <p>Due to issues associated with flooding, risk and cost Councillors determined at the Concept Forum that no boardwalk was to be provided. The existing</p>

					boardwalk was to be demolished noting the path to the bridge across the river will remain. This direction was subsequently incorporated into the development plans for the river foreshore project that were endorsed by Council in June 2020.
2.1.5	Improve public access to natural waterways		No specific actions identified		<p>The Blackwood River Foreshore Project identified at 1.1.8.2, 2.1.4.1, 2.1.4.2 and 2.1.4.3 includes elements of improving public access to natural waterways.</p> <p>The beautification and, car parking and flood management plan for Geegelup Brook Project identified at 1.1.82, 2.1.3.1, 4.5.2.1, 4.7.2.1 and 4.7.2.2 will also improve public access to natural waterways.</p>
2.1.6	Recognise and respond to the impacts of climate change	2.1.6.1	Prepare a climate change strategy	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2021/22. Although not identified as a strategic action there were initiatives progressed in 2020/21 including the development of a 'local environmental issues' document by Council's Sustainability Advisory Committee and preliminary investigations into progressing development of a local climate change strategy. In June 2020 there was discussion between the Warren Blackwood Alliance of Councils local governments about preparing a sub-regional climate change strategy. Further investigations into this initiative will occur in early 2020/21 and if a sub-regional approach is agreed the preparation of a local climate change strategy would be deferred until after the sub-regional strategy is completed.
2.2.1	Prepare and implement strategies for development and maintenance of parklands and reserves	2.2.1.1	Establish a hierarchy of park maintenance and associated service levels for all parks and reserves	Yes	At the June 2020 Concept Forum staff and councillors workshopped the hierarchical classifications and the setting of hierarchies for each park and reserve. This information feeds into the next workshop planned for the August Concept Forum which will be for the identification of specific service levels for each hierarchy.
		2.2.1.2	Prepare a parkland renewal and improvement strategy	Yes	This action is linked to 2.2.1.1. Upon completion of the hierarchy the parkland renewal and improvement strategy will be commenced.
2.2.2	Manage the Shire's parks on a waterwise basis	2.2.2.1	Develop a waterwise action plan	Yes	This is yet to be progressed beyond informal discussions with the Water Corporation. There was some discussion in 2019/20 by the Sustainability Advisory Committee and that Committee will have significant input into the contents of the plan when being prepared. Separate to preparation of a

					waterwise action plan a standalone water conservation project was identified in May 2020, being the installation of a new bore at the Bridgetown Tennis Club to reduce the dependence upon reticulated water for court maintenance. In June 2020 councillors agreed to include this project for expenditure of its drought communities grant funding.
2.2.3	Prepare and implement management or conservation plans for bushland reserves	2.2.3.1	Work with Bridgetown-Greenbushes Community Landcare to prepare management or conservation plans for high environmental value reserves	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2021/22. A letter of support was provided for a grant application prepared by the Blackwood Environment Society seeking funding to review existing reserve management plans.
2.2.4	Develop the Dumpling Gully waterbodies at Greenbushes	2.2.4.1	Acquire vesting of the Dumpling Gully waterbodies from the Water Corporation	Yes	This action forms part of the Greenbushes Sportsground Precinct Improvement Plan which has been identified as a key project in the Growth Strategy (1.1.1.1). The project was referenced in briefings to relevant State Government Ministers between January and March 2020 seeking funding for the growth strategy projects. Work is ongoing with the Water Corporation and DBCA about transfer of the water bodies from State Forest to Shire tenure. This action also links to actions 1.1.2.2, 2.2.4.2, 2.2.4.3, 3.2.4.1, 3.2.4.2.
		2.2.4.2	Develop a plan for future community recreational use of the Dumpling Gully waterbodies in conjunction with Greenbushes Sportsground Precinct Improvement Plan	Yes	The Greenbushes Sportsground Precinct Redevelopment Project is one of the key projects identified in the Growth Strategy (1.1.1.1) – which includes upgrading the existing free camping area and redevelopment of the water bodies for recreation and sportsground irrigation. A redevelopment plan and report was released for community consultation with the Greenbushes Community in January 2020 with the outcomes of that consultation to be presented to Council in 2020/21. This Project has been identified in the Growth Strategy (1.1.1.1). This action also links to actions 1.1.2.2, 2.2.4.1, 2.2.4.3, 3.2.4.1, 3.2.4.2.
		2.2.4.3	Implement the Greenbushes Sportsground Precinct Improvement Plan	No	This Project hasn't been identified as 'shovel ready' and therefore isn't likely to be funded in any short term State Government COVID-19 economic stimulus funding. Lobbying of Government for this and other growth strategy projects. With community consultation to be completed in 2020/21 it is

					proposed to proceed with conceptual and detailed design of the project so that it is 'shovel ready' in event of additional grant funding opportunities arising.
2.2.5	Develop and maintain playgrounds that cater for a range of age groups and activities	2.2.5.1	Prepare a conceptual design plan and preliminary cost estimates for development of the public open space area in the Highland Estate	Yes	<p>Concept design options were presented to the March Concept Forum. The concepts were prepared to provide some guidance to councillors with regards to the options available in developing the Highlands Public Open Space. It was determined that the development of non-playground elements such as BBQ, gazebo, walk track/cycle track, levelling, landscaping etc. weren't costed or significantly researched, however it was estimated these works would require a funding allocation of \$50K - \$75K. While this project is identified in the Corporate Business Plan (to develop concept plans) there is as yet no funding commitment by Council to the project. At the March Concept Forum guidance was sought from Council with regard to:</p> <ul style="list-style-type: none"> • Preferred option/value/spend on playground development; • Indication of preference for 'additional elements' (i.e. BBQ, gazebo, walk/cycle trail) • Indication of preference for 'total project' spend and % of 'total project value' Councillors consider appropriate to invest from operational funds in the project <p>Councillors assessed all design options but due to cost were not prepared to support any. Staff were requested to liaise with the playground consultant seeking preparation of a concept plan showing what can be developed to a maximum cost of \$125,000 including gazebo, pathways, playground retaining walls and landscaping. It was agreed that a BBQ was not required at a neighbourhood park/playground as most users will be within walking distance of home. Due to a focus on growth strategy projects and associated funding opportunities the development of a revised plan for Highland POS hasn't been progressed but will be undertaken in 2020/21.</p>
		2.2.5.2	Develop the public open space area in the Highland Estate	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2021/22 and is dependent upon completion of plans as per Action 2.2.5.1

		2.2.5.3	Work with surrounding residents to prepare a concept development plan for a new playground at Four Seasons Estate	Yes	Due to a focus on growth strategy projects and associated funding opportunities the community engagement on the future of the Four Seasons Estate POS hasn't been progressed but will be undertaken in 2020/21.
2.3.1	Explore and implement renewable energy options for Shire buildings	2.3.1.1	Prepare a business plan to guide Implementation of the 2018 Shire Energy Audit	Yes	A draft business plan was received in June 2020 and will be presented to Council in 2020/21.
2.3.2	New Shire buildings to incorporate environmentally sustainable design principles	2.3.2.1	Photovoltaic systems to be installed in gym as part of expansion project	Yes	Completed.
2.4.1	Improve provision and distribution of land management information		No Action stipulated (operational task)		
2.4.2	Encourage the community to have sustainable lifestyles and inform the community on ways to use our environment sustainably		No specific actions identified		
2.5.1	Identify long term waste disposal and recycle options for the Shire	2.5.1.1	Participate in the development of the South West Regional Waste Strategy	Yes	The CEO is the Shire's representative on the Steering Committee of the South West Waste Group. A councillor information session was held at Busselton in October 2019 and was attended by 3 councillors. As at the end of December the South West Waste Group was conducting an industry sounding exercise to determine the suitability and viability of various technologies.

					In the industry sounding exercise several companies locally and nationally have provided solutions that could help progress waste management in the south west. Aside from the opportunities provided by the new technologies, public concern and government policy is also driving innovation in how we manage our waste. The submitted proposals will need to be considered by the Group and eventually the individual Councils to make sure the right options are considered for our region. Due to COVID-19 consideration of the final report has been deferred until July 2020.
		2.5.1.2	Conduct a post closure clean-up of the former inert waste area	Yes	This work was commenced in June 2020 and will be completed in early 2020/21.
		2.5.1.3	Prepare a development plan for the waste site	Yes	Due to other priorities associated with the Shire's response to COVID-19 the preparation of this plan wasn't able to be progressed and will be undertaken in 2020/21. Discussions were held with a private provider for establishment of a container collection scheme receiving depot at the waste site. Due to COVID-19 the commencement of the container deposit scheme was deferred until late 2020 and finalisation of an agreement with the private provider will be determined prior to then.
		2.5.1.4	Investigate (desktop) the financial cost and feasibility of establishing an organic waste service	No	This action isn't scheduled for implementation in the Corporate Business Plan until 2020/21.
2.5.2	Implement waste reduction and recycling initiatives	2.5.2.1	Prepare a development plan for the waste site	Yes	Refer comments for Action 2.5.1.3.
2.6.1	Planning processes allow for a diverse range of land and development opportunities		No Action stipulated (operational task)		

Key Goal 3 – Our Built Environment is Maintained, Protected and Enhanced

Objectives:

- 3.1 Maintained townsite heritage and character
- 3.2 Outdoor spaces, places and buildings fit for purpose
- 3.3 Maintain an appropriate standard of transport networks, roads and pathways

Strategy Ref.	Strategy	Action Ref.	Action	Is this Action Scheduled for 2019/20?	Comment
3.1.1	Ensure relevant policies and plans offer appropriate protection to existing heritage character whilst still allowing appropriate development opportunities	3.1.1.1	Prepare a new Municipal Heritage Inventory	Yes	Following Council's adoption of the MHI Review in May 2018 Shire staff continued to assess the cultural heritage significance of other places previously nominated by Council, Shire staff or the public, and in consultation with affected landowners where practical. Pursuant to the Shire's Assessment of Cultural Heritage Significance Policy an assessment and draft place records were prepared for 28 new places which were endorsed by Council in July 2019 to enable consultation to occur. The results of the consultation were presented back to Council's November 2019 meeting where Council resolved to adopt the place records for 26 of the 28 nominated places, (excluding Greenbushes Mill and the Bridgetown Medical Centre), for inclusion into the Municipal Heritage Inventory.
		3.1.1.2	Determine the preferred use and land tenure of the Bridgetown Railway Station building	Yes	Redevelopment of the Bridgetown Railway Station Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1). Concept plans and detailed costings previously prepared were based on the building being redeveloped as the Visitor Centre/Jigsaw Gallery. Subsequent to that, discussion centred on redeveloping the building as office space and this was formalised by Council in June 2020. Formal Council endorsement of this will be sought in July 2020. An application has been submitted for transfer of the railway station from the railway reserve into a new reserve vested in the Shire of Bridgetown-Greenbushes. This application is expected to be finalised in 2020/21.
		3.1.1.3	Develop detailed design and costs (and funding strategy) for restoration of	No	Although not identified under the Corporate Business Plan for actioning until 2020/21 the development of the Bridgetown Railway Station Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1). Funding of \$40,000 from the South West Development Commission was obtained in

			Bridgetown Railway Station building		June 2020 to progress business case development for the river foreshore, railway stations and town hall projects. Council has determined to direct a proportion of drought funding and other Federal Government stimulus funding to this project with the intent that the restoration of the building will proceed in 2020/21. Council has endorsed design plans for the restoration of the Bridgetown Railway Station.
		3.1.1.4	Restoration of Bridgetown Railway Station building	No	Refer comments for Action 3.1.1.3 above.
3.1.2	Ensure town centres achieve a high standard of appearance and amenity	3.1.2.1	Implement the heritage photograph rubbish bin project in Bridgetown and Greenbushes	Yes	Two new bins depicting heritage photographs sourced and installed in 2020/21
		3.1.2.2	Landscape the western side of the railway car park	Yes	Council's lease of the railway reserve has been amended to recognise the area adjacent to the rail line that Council has been trying to get approval to landscape for several years. This was an important milestone and now allows Shire staff to submit details of the planting to Arc Infrastructure for specific approval. Approval is being sought prior to spring to allow planting to occur.
3.1.3	Work with community to identify and implement projects that promote the unique heritage and history of each town	3.1.3.1	Offer the existing archives shed to the Bridgetown Historical Society	Yes	A new archive facility was developed at the Shire Depot in 2018/19 and the process for transferring archives from the existing storage facility to this new facility commenced. Rather than simply transport all archives "as-is" all archives are being assessed for the need to be retained before being relocated. Once this process is completed the former facility can be offered to the Bridgetown Historical Society.
3.2.1	Community spaces and buildings accommodate a wide range of interests and activities	3.2.1.1	Prepare concept plans for the Bridgetown youth precinct and conduct further community consultation	Yes	<p>The Youth Precinct Community Consultation Report was formally endorsed by Council in May 2019. The final report included a basic layout of the Bridgetown Youth Precinct that corresponded with the findings of the consultation and designated area constraints.</p> <p>After seeking quotes from a number of consultants, Skate Sculpture was appointed to carry out the concept design process. The concept design process included a second community consultation to refine the original design outline, completed as part of the initial stage of planning.</p>

					<p>The second community consultation was completed in November 2019. The consultation consisted of four sessions in total, one held at each of the local schools (Bridgetown Primary, St Brigid's and Bridgetown High School) and a session at the skate park after school hours.</p> <p>At its May 2020 meeting Council resolved: <i>That Council</i></p> <ol style="list-style-type: none"> 1. <i>Endorse the Bridgetown Youth Precinct Community Consultation and Concept Design Report.</i> 2. <i>Progress the Bridgetown Youth Precinct project to detailed design and costing stage including engineering certification.</i> 3. <i>Increase expenditure in the Youth Precinct Hang Out Space account (PJ06) from \$7,599 to \$28,580 by transferring \$20,981 from the Strategic Projects Reserve.</i> 4. <i>Endorse the design of a new ablution facility including two gender specific, universally accessible toilets to replace the existing single ablution located at the Bridgetown Skate Park.</i>
		3.2.1.2	Prepare detailed design plans for the Bridgetown youth precinct	Yes	Detailed design will be completed in July 2020.
		3.2.1.3	Develop the Bridgetown youth precinct	No	Although not identified under the Corporate Business Plan for actioning until 2021/22 the development of the Youth Project is one of the key projects identified in the Growth Strategy. Council is budgeting in 2020/21 to commence the project utilising grant funding, some of which is yet to be successfully procured.
		3.2.1.4	Review car parking and traffic flow requirements at the Bridgetown Leisure Centre	Yes	Due to other priorities (i.e. growth strategy projects) this matter wasn't progressed in 2020/21.
		3.2.1.5	Review dog exercise areas including the need for fenced areas	Yes	Discussion on the process for review of dog exercise areas occurred at the November Concept Forum. It was agreed that rather than put forward proposals for new dog exercise or prohibition areas community input would be sought in two stages:

					<ul style="list-style-type: none"> • Stage 1 – seek community feedback on suitability of existing dog exercise areas and invite suggestions for new dog exercise areas; and • Stage 2 – after assessment of community feedback from Stage 1 Council to identify any draft changes to existing dog exercise areas, including possible new areas, and seek community feedback. <p>Due initially to the holiday period and afterwards due to COVID-19 the consultation was deferred and will be scheduled for 2020/21.</p>
		3.2.1.6	Conduct an electrical capacity assessment of Bridgetown Sportsground Precinct	Yes	An electrical engineer has been engaged to undertake the assessment with a final report anticipated by September 2020.
		3.2.1.7	Re-grout swimming pool	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2023/24.
		3.2.1.8	Upgrade horse stalls at Bridgetown Sportsground	No	Although not identified for actioning in 2019/20 an opportunity did arise to progress upgrading of the horse stalls this financial year. The Bridgetown Harness Racing Club successfully procured racing industry grant funding of \$10,000 to be put towards reconstruction of the remaining stalls that are in a poor condition and offered to match the \$10,000 funding on the proviso that Council provide a sum of \$10,000. At its October 2019 meeting Council supported this project and drew its \$10,000 contribution from the Matched Grants Reserve. The works were completed in June 2020. The final stage of the stalls upgrade project is scheduled for 2022/23.
3.2.2	Social and recreation programs make the most of existing built facilities		No Action stipulated (operational task)		
3.2.3	Bridgetown Sportsground is the base for oval sports in the Shire	3.2.3.1	Identify a solution to improve the water quality and capacity of water sources that supply the Bridgetown Sportsground	Yes	A preliminary report and project plan were presented to the May Concept Forum addressing components such as an irrigation study, water drilling analysis, irrigation/reticulation plan, sub-soil drainage plan and construction of new holding dam.

		3.2.3.2	Conduct cost-benefit assessment for irrigation of Sportsground	Yes	Completion of Action 3.2.3.1 is required before this matter can be progressed.
		3.2.3.3	Improve sub soil drainage at sportsground oval	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2023/24.
3.2.4	Greenbushes Sportsground is the base for rectangular sports in the Shire	3.2.4.1	Acquire an irrigation source for Greenbushes Sportsground	Yes	This is relates to item 2.2.4.1 (vesting of Dumpling Gully water bodies) and item 1.1.1.1 as the Greenbushes Sportsground Precinct Redevelopment Project is one of the key projects identified in the Growth Strategy. The process to de-vest the water bodies from State Forest is convoluted and requires consent from Water Corporation and DBCA and the determination of any related conditions. Further meetings with those agencies are to be scheduled in 2020/21.
		3.2.4.2	Upgrade the playing surfaces at Greenbushes Sportsground	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22. Completion of Action 3.2.4.1 is necessary before this Action can be progressed.
3.2.5	Provide and maintain a range of facilities that cater for the community's needs	3.2.5.1	Replace chairs at Bridgetown Civic Centre	Yes	Replacement of chairs for the Bridgetown Civic Centre has been incorporated into the town hall restoration project which is being extensively funded by multiple funding sources.
3.2.6	Develop new facilities that provide for the identifiable needs of the community	3.2.6.1	Expand the gym at the Bridgetown Leisure Centre	Yes	The project was completed with the official opening of the extension held on 18 February 2020. The new/extended gym was open to the public from 28 January 2020.
3.3.1	A well maintained local and regional transport network		No Action stipulated (operational task)		
3.3.2	Maximise funding opportunities to improve road safety		No Action stipulated (operational task)		
3.3.3	Provide and maintain a safe and efficient		No Action stipulated (operational task)		

	pedestrian transport system				
3.3.4	Ensure suitable access to road building materials		No Action stipulated (operational task)		

Key Goal 4 – A Community that is Friendly and Welcoming

Objectives:

- 4.1 A cohesive community with a sense of pride
- 4.2 Programs and facilities that encourage community resilience
- 4.3 Appropriate community led local transport systems
- 4.4 Promoting volunteerism
- 4.5 High levels of responsiveness to emergencies and emergency recovery
- 4.6 Fire prepared communities
- 4.7 A safe area

Strategy Ref.	Strategy	Action Ref.	Action	Is this Action Scheduled for 2019/20?	Comment
4.1.1	Deliver and support a wide range of community activities, events and associated infrastructure	4.1.1.1	Support the development of external funded public art	Yes	Staff have had regular meetings with Blackwood Creatives and Grow Greenbushes to develop a collaborative partnership to public art and commenced review of Public Art Strategy. Funding of \$15,000 funding from Water Corporation was received to progress public art projects/enhance the Bridgetown art trail.
		4.1.1.2	Fund community grants, service agreements and donations to a maximum value of \$160,000 per annum	Yes	Completed for the 2019/20 budget. Advertising for the 2020/21 community grants/service agreements process occurred with all applications being considered by a Council working group on 17 June 2020. Presentation of working group recommendations will occur to the July 2020 Council meeting and will be fed into the 2020/21 budget
4.1.2	Deliver programs that encourage community interaction and participation		No Action stipulated (operational task)		
4.2.1	Encourage events, activities, programs and services relevant		No Action stipulated (operational task)		

	to, and accessible for local youth				
4.2.2	Increase the awareness and acceptance of diversity and needs in local youth	4.2.2.1	Host an annual event that encourages young people to be welcoming and inclusive of others regardless of ability, culture, age or gender	Yes	Two events were originally scheduled for 2019/2020. The end of year pool party was held in December 2019 but unfortunately due to COVID-19 the Youth Week event scheduled for April 2020 was unable to be held.
4.2.3	Support relevant (local or outreach) support services and programs	4.2.3.1	Advocate for outreach services to be available for youth from Greenbushes or transport assistance is made available to access services in the changing needs of young people	Yes	Transport assistance made available from Greenbushes to Bridgetown via community bus on 3 occasions (1 Shire; 1 Blackwood Youth Action; 1 Greenbushes CRC).
4.2.4	Support educational and employment transitional programs		No Action stipulated (operational task)		Two full time traineeships are being offered by the Shire in 2019/20. The Shire is also facilitating one school based traineeship during 2020.
4.2.5	Support initiatives that develop confidence, self-esteem and resilience	4.2.5.1	Co-host community awareness and information events on topical issues; social media, body image, self-harm – in partnership with organizations that provide specific youth services	Yes	Cyber safety workshop conducted in partnership with Bridgetown High School and Blackwood Youth Action.
		4.2.5.2	Develop a dedicated Youth Awards program to recognize and celebrate the	Yes	Annual awards dinner was held in December 2019 with 5 award categories/recipients.

			achievements of young people in the community		
4.2.6	Increase the number of aged care housing facilities	4.2.6.1	Ensure the Local Planning Scheme recognises the trends and opportunities associated with smaller/mixed housing developments	Yes	The LPS is expected to be completed in 2020/21 and will address housing varieties.
4.2.7	Explore the potential and feasibility of volunteer network/social enterprise models to assist seniors with home maintenance	4.2.7.1	Partner with CRC's to compile a service provider database for seniors and people with a disability	Yes	Deferred until 2020/21.
4.2.8	Establish a central source of information dissemination and promotion of local seniors services and home bound residents	4.2.8.1	Identify suitable agencies or providers to be central source of information	Yes	Deferred until 2020/21.
4.2.9	Improve services and facilities for seniors and people with a disability	4.2.9.1	Implement the recommendations of the Access and Inclusion Plan	Yes	The following matters were progressed in 2019/20: <ul style="list-style-type: none"> • Annual Seniors Morning Tea in Greenbushes • Installed ACROD bays • Identified and reported unsafe intersection corner of Steere Street and Civic Lane • Reported unsafe cracks in pathway along Steere street • Investigating Volunteer Register software • Reported difficult reading the Insight • Planning of the review of the Age Friendly Community Plan including survey and community based consultation • Organising individual information sessions by Community Home Care Bridgetown for seniors re: Home care Packages

					<ul style="list-style-type: none"> Supporting Carers WA information van visit Reviewed DAIP that was subsequently approved by and registered with the Department of Communities
4.2.10	Maintain and enhance community services, including education and health		No specific actions identified		
4.3.1	Investigate improvements to local transport systems		No specific actions identified		
4.3.2	Seek to link volunteer transport service timetables with commercial transport providers	4.3.2.1	Investigate links with any volunteer transport services in Bunbury to connect with TransWA bus to assist seniors and people with disability access medical specialists	Yes	CHC vehicles (2) are now available to provide for this community need.
4.4.1	Acknowledge volunteers and the contribution they make to our community	4.4.1.1	Regularly profile long term volunteers in the Shire Insight Newsletter to promote the abilities of seniors as volunteers	Yes	This was scheduled to occur from the February 2020 edition of Insight but as a result of an informal Council review publication of the Insight was ceased pending discussions on alternative means of engaging with the community.
4.4.2	Promote to the community, both individually and at the community level, the importance and benefits of volunteering		No Action stipulated (operational task)		
4.5.1	Monitor risk management and emergency	4.5.1.1	No Action stipulated (operational task)		

	management profiles, procedures and preparedness				
4.5.2	Prepare and implement flood mitigation/management strategies	4.5.2.1	Implement the Flood Mitigation Strategy – Geegelup Brook	Yes	<p>A site meeting with potential consultants to develop the beautification and car parking plan (including flood management) was held in February 2020 but only one consultant expressed interest. Following this a scope of works for the concept design process was prepared and will be used for a procurement process to select a consultant to undertake the concept design process. This will occur in 2020/21.</p> <p>This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links with actions 4.5.2.1, 4.2.7.1 and 4.7.2.2. Meetings with relevant State Government Ministers occurred between January and March 2020 with a view to procuring State Government funding for projects identified in the Growth Strategy.</p>
4.5.3	Improved mobile phone communications	4.5.3.1	Work with regional partners (Local and State Governments) to seek greater investment in mobile phone towers within the Region	Yes	The Warren Blackwood Sub-Regional Growth Plan (refer comments for Action 1.1.5.1) includes an action calling for construction of phone towers as identified with emergency services requirements and major arterial roads identified as a priority.
4.6.1	Reduce bush fire hazards	4.6.1.1	Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land	Yes	The Shire was successful in receiving \$273,500 in mitigation funding in late November from DFES. The majority of funded works were progressed by 30.6.20. Additional funds are allocated annually by Council for its own mitigation program and were expended.
4.6.2	Support community education and information programs in relation to fire protection		No Action stipulated (operational task)		
4.6.3	Develop policies and strategies concerning		No Action stipulated (operational task)		

	fire management on private properties				
4.6.4	Bush fire brigades are resourced with adequate equipment, appliances, training and other operational requirements	4.6.4.1	Provide funding for the repair/replacement of non ESL fire fighting equipment	Yes	An allocation of \$4,000 was included in the 2019/20 Budget.
4.7.1	A functional and safe Hampton Street	4.7.1.1	Continue to monitor changes in use patterns, behaviour and the perception of safety, to determine the need or otherwise of further options including the possibility of reactivating planning for a heavy haulage deviation or bypass road	Yes	No specific actions have been required since 1.7.19 as a bypass hasn't been raised as a significant issue by the community. In response to inaction by Main Roads Western Australia on reviewing the speed limit on Hampton Street liaison occurred with a member of the public about initiating a petition on this issue. The petition received 736 signatures but wasn't progressed as in the meantime the Minister for Road Safety announced a trial for a reduced speed limit of 40km/h through the town centres (highways) of Bridgetown, Balingup, Donnybrook and Boyanup. A reference group was established by the Minister to set the parameters of the trial and in due course review community feedback. The Shire President and CEO were appointed to the reference group. Promotion of the trial and community feedback survey occurred via Shire communications.
		4.7.1.2	Advocate to Main Roads Western Australia to conduct a safety audit of the Hampton Street precinct	Yes	This was raised with MRWA (South West) at a meeting in February 2020 as part of discussions about the 40km/h speed trial.
4.7.2	Improve parking and pedestrian accessibility in town centres	4.7.2.1	Acquire suitable tenure of land behind shops adjacent to Geegelup Brook to formalise access and car parking	Yes	Land acquisitions are progressing. This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links with actions 2.1.3.1, 4.5.2.1 and 4.7.2.2.
		4.7.2.2	Prepare a design plan for completion of car	Yes	A site meeting with potential consultants to develop the beautification and car parking plan (including flood management) was held in February 2020 but

			park area behind shops adjacent to Geegelup Brook		<p>only one consultant expressed interest. Following this a scope of works for the concept design process was prepared and will be used for a procurement process to select a consultant to undertake the concept design process. This will occur in 2020/21.</p> <p>This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and links with actions 4.5.2.1, 4.2.7.1 and 4.7.2.2. Meetings with relevant State Government Ministers occurred between January and March 2020 with a view to procuring State Government funding for projects identified in the Growth Strategy.</p>
		4.7.2.3	Acquire suitable tenure of land behind Greenbushes commercial businesses in order to upgrade parking and laneway	Yes	<p>Completed. Land acquisition is to be funded by Talison as part of the Greenbushes CBD Parking & Safety Enhancement Project in the Growth Strategy. Advice was received from Talison in June that due to economic factors the funding of the land acquisition had to be deferred until 2021/22. This has pushed back the progress of this project by at least 12 months.</p> <p>This Project is one of the key projects identified in the Growth Strategy (action 1.1.1.1) and includes actions 4.7.2.6, 4.7.2.7 and 4.7.2.8.</p>
		4.7.2.4	Develop new ACROD parking bays in CBD to replace existing on-street infirm parking bays	Yes	Completed – 2 new ACROD bays; increased 20 minute bays outside chemist and IGA; reduce time from 1 hour to 2 hours for the remainder of bays outside of IGA (to increase turn over/availability of these premium placed parking bays).
		4.7.2.5	Review directional signage to car parking	Yes	This action is linked to the dump point project. New signage directing persons to the dump point (and car park) will be required and this will include a review of existing signage locations and the need for more advanced warning signage.
		4.7.2.6	Prepare detailed design plans for construction of the car parking area behind shops adjacent to Geegelup Brook	Yes	This Project is one of the key projects identified in the Growth Strategy and includes actions 4.7.2.3, 4.7.2.7 and 4.7.2.8. Meetings with relevant State Government Ministers occurred between January and March 2020 with a view to procuring State Government funding for projects identified in the Growth Strategy.
		4.7.2.7	Construct car parking area behind shops	No	Refer comments for Action 4.7.2.6 above.

			adjacent to Geegelup Brook and incorporate with beautification of Geegelup Brook		
		4.7.2.8	Upgrade/seal carpark and adjacent laneway behind Greenbushes commercial businesses	No	Refer comments for Action 4.7.2.6 above.
4.7.3	Develop and implement crime prevention strategies	4.7.3.1	Develop a CCTV Plan for Bridgetown CBD	Yes	Completed. Council endorsed the Redfish Technologies CCTV System design for Bridgetown CBD area and other identified Shire owned facilities at the December 2019 meeting.

Key Goal 5 – Our Leadership will be Visionary, Collaborative and Accountable

Objectives:

- 5.1 Our community actively participates in civic life
- 5.2 We maintain high standards of governance, accountability and transparency
- 5.3 We operate within the Integrated Planning Framework
- 5.4 We participate in regional collaboration
- 5.5 We are strong advocates for our community

Strategy Ref.	Strategy	Action Ref.	Action	Is this Action Scheduled for 2019/20 ?	Comment
5.1.1	The community is involved in local decision making	5.1.1.1	Major projects to include where appropriate a specific community engagement component	Yes	<p>Surveys undertaken for:</p> <ul style="list-style-type: none"> • Youth Precinct Redevelopment • Highlands POS Development • Visitor Centre Management Model/Location <p>Public forums held for:</p> <ul style="list-style-type: none"> • Youth Precinct Redevelopment (4) • Highlands POS Development • Visitor Centre Management Model/Location (5) <p>Written submissions sought for:</p> <ul style="list-style-type: none"> • River Park Redevelopment Project (twice)
5.1.2	People are provided opportunities to develop strong leadership skills	5.1.2.1	Host an annual leadership program for young people to encourage the development of new skills and capabilities	Yes	The Youth Leadership Team operated up to December 2019. Insufficient interest was shown in February 2020 to establish a new team. Council, at its May 2020 meeting resolved to divest from direct provision of youth services.

5.1.3	Monitor, maintain and enhance the way we communicate with the community	5.1.3.1	Prepare a bi-monthly Shire newsletter	Yes	In 2019/20 the Insight was published in August, October and December. As a result of an informal Council review publication of the Insight was ceased pending discussions on alternative means of engaging with the community.
5.1.4	People receive Shire information, services and opportunities according to their needs	5.1.4.1	Develop a communications procedure	Yes	A formal communications procedure has yet to be developed but as at 30 June 2020 was in progress with more discussions to occur with Council before finalization in 2020/21. Some staff structural changes were implemented in 2020/21 to focus core organisational communications responsibility with specific staff members and this saw a significant increase in the organisation's profile on Facebook and use of the Shire website for news promotion.
5.1.5	Support groups that deliver programs, activities and services for the benefit of the community		No Action stipulated (operational task)		
5.2.1	Councillors provide strong and ethical leadership	5.2.1.1	Undertake an in-house councillor induction program for new councillors after Council elections	Yes	A "New Councillors Induction Manual" was prepared in October 2019. Included in this manual was key information about the role and responsibilities of a councillor, the function of a council, the role of the CEO, council meeting and concept forum processes, various "housekeeping" matters and information about Council's integrated planning framework and organizational structure. A copy of the manual was provided to all councillors not just the newly elected councillors. A 'New Councillor Induction Session' was held on 29.10.19.

		5.2.1.2	Provide training opportunities for councillors, both legislative (compulsory) and optional	Yes	2019 legislative amendments require all newly elected councillors to complete a new training course, Council Member Essentials, within the first 12 months. The definition of newly elected councillors includes councillors returned at the 2019 elections even though they have previously served in the office of councillor. Some of the modules of the training course were delivered within the South West Region in December and April with some councillors attending. The holding of further training courses in the south-west is being pursued collectively by the 12 local governments. In April 2020 Council adopted a Councillor Training/Conferences and Continuing Professional Development' Policy.
		5.2.1.3	Conduct a bi-annual study tour to other councils	Yes	Due to COVID-19 the study tour was deferred until 2020/21.
		5.2.1.4	Review the Code of Conduct	Yes	Awaiting determination of the model code of conduct being prepared as part of the Local Government Act review process. Council provided a submission on the review, including feedback on key elements of a code of conduct.
		5.2.1.5	Consider method of conducting ordinary and special council elections	Yes	The 2019 elections were conducted as a postal election.
5.2.2	Staff work in an ethical manner	5.2.2.1	Achieve full compliance in annual Compliance Audit Return	Yes	The annual compliance return for 2019 was presented to Council in March 2020. After completing the responses to the 104 questions contained in the 2019 Compliance Audit Return it should be noted that compliance was achieved for 102 of those questions.
5.2.3	Ensure organisational capability	5.2.3.1	Develop an organisation wide compliance calendar	Yes	The compliance calendar was completed in time to implement from 1.1.20 onwards. The HR/Governance Coordinator has responsibility to manage the compliance calendar including reporting to the Executive Leadership Team on a monthly basis.
		5.2.3.2	Review the Records Management Plan	Yes	Review commenced in 2019/20 with completion scheduled for August 2020.
		5.2.3.3	Undertake review of systems for risk management, internal controls and legislative	Yes	Audit Regulation 17 Review completed and presented to Council in June 2020.

			compliance as required under Audit Regulation 17		
		5.2.3.4	Review the Business Continuity Plan as identified in the 2014 Audit Regulation No, 17 review	Yes	Desktop review undertaken in March 2020. A deficiency in the Plan was that didn't sufficiently cater for business continuity in the event of a pandemic. Further work on this area will occur in 2020/21.
		5.2.3.5	Implement 2019 Workforce Plan	Yes	Since Council acceptance of the Workforce Plan in February 2019 implementation has been occurring. The CEO has provided a report to each Concept Forum summarising/updating the implementation as well as providing a report for the 6 month period 1 July 2019 to 31 December 2019 and the 11 month period from 1 July 2019 to 31 May 2020.
		5.2.3.6	Prepare plans for depot workshop improvements	Yes	Scoping of the project has commenced prior to engaging an architect or draftsman to prepare plans suitable for costing and future budget consideration.
		5.2.3.7	Review Ranger Services Structure and Service Levels	Yes	The review was completed in February 2020 with a confidential briefing provided to councillors at the February Concept Forum. A total of 19 recommendations were contained in the final report and these have either been progressed or will be progressed in 2020/21.
		5.2.3.8	Prepare a local environmental health plan	Yes	A consultant has been appointed to guide preparation of the plan. Community consultation will occur in 2020/21 with completion of the plan expected by 30 June 2021.
		5.2.3.9	Staff have access to agreed training and professional development opportunities and pathways	Yes	Following the annual performance reviews process a training plan was compiled identifying all training needs raised in individual performance reviews.
		5.2.3.10	Review lease and legal agreements and develop appropriate registers	Yes	Existing registers are currently being reviewed for contemporising.
		5.2.3.11	Investigate the cost benefits of outsourcing selected functions	Yes	Any considerations/investigations into outsourcing of parks maintenance services (i.e. mowing) have been deferred pending a new review of service levels for this area.
		5.2.3.12	Investigate options for conversion of agendas and other information for councillors and staff from	Yes	Portable device has been purchased and an application identified for delivery of electronic agendas. This is currently being trailed by executive staff and councillors on a rotating basis.

			hard copy format to digital format		
5.2.4	Maintain a strong customer focus	5.2.4.1	Review the Customer Service Charter	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21.
5.2.5	Regularly review community engagement strategies and policies	5.2.5.1	Conduct community satisfaction and feedback surveys on a bi-annual basis	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21. Despite that work commenced on the structure and objectives of a survey with further consideration by Council to occur at the July Concept Forum.
5.2.6	Ensure the future financial sustainability of the Organisation	5.2.6.1	Review the rating structure	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21.
		5.2.6.2	Assess level of fees and charges to apply cost recovery principle where appropriate	Yes	In its COVID-19 Response Plan Council resolved to freeze rates and charges in the 2020/21 budget.
		5.2.6.3	Implement the Council endorsed action plan designed to achieve compliance to financial ratios	Yes	This action is ongoing with progress reports provided to the quarterly Audit Committee meetings.
5.2.7	Council's policies and local laws are responsive to community needs	5.2.7.1	Annually review policies	Yes	Completed. The annual review of policies was presented to Council in November 2019.
		5.2.7.2	Conduct statutory reviews of all Local Laws to Local Government Act	No	Although this Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23 a report was presented to Council in June 2020 recommending this review be done in 2020/21..
5.2.8	Ensure all legislative responsibilities and requirements are met	5.2.8.1	Implement GRV and UV revaluations	Yes	Completed.
5.3.1	Implement the Shire's Integrated Planning Review Cycle	5.3.1.1	Annually review the Corporate Business Plan	Yes	Presented to Council in June 2020.

		5.3.1.2	In-house review of Strategic Community Plan once every 4 years	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2022/23.
		5.3.1.3	Facilitated (externally assisted) review of Strategic Community Plan once every 4 years	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21. Notwithstanding that timeframe discussions occurred at the February Concept Forum on the proposed processes and community engagement practices that could be used with more reporting to occur from July 2020.
		5.3.1.4	Annual review of Long Term Financial Plan	Yes	Base document is in the process of being developed. The LTFP base document is updated with relevant financial information as Council progresses through developing other integrated planning documents and forward works plans.
		5.3.1.5	Annual review of capital works plans	Yes	Annual review of the 10 Year Strategic Works Plan occurred at February 2020 Concept Forum and the 5 Year Building Maintenance/Capital Plan at March 2020 Concept Forum with the contents of Year 1 of both plans informing the 2020/21 budget. An updated Fleet Replacement Plan (linked to a reviewed Fleet Policy) was also endorsed.
		5.3.1.6	Annual review of Fleet/Plant Replacement Plan	Yes	Annual review presented to February 2020 Concept Plan with contents informing the Long Term Financial Plan.
		5.3.1.7	Desktop review of Workforce Plan	Yes	Implementation of the 2019 Workforce Plan is still occurring. The next review is scheduled to follow the 2020/21 review of the Strategic Community Plan.
		5.3.1.8	Comprehensive review of Workforce Plan (following full review of SCP)	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2021/22.
		5.3.1.9	Review Sport and Recreation Strategic Plan	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21.
		5.3.1.10	Review Youth Community Plan	No	This Action isn't scheduled by the Corporate Business Plan for implementation until 2020/21. Notwithstanding that, Council at its May 2020 meeting resolved to not proceed with the review of the Youth Plan meaning that there is no longer to be a Youth Plan in Council's Integrated Planning Framework.
		5.3.1.11	Review Aged Community Plan	Yes	This was scheduled to commence in March 2020 but due to COVID-19 and associated recess of the Access and Inclusion Committee the review wasn't able to be progressed and will be scheduled for 2020/21.

		5.3.1.12	Review Access and Inclusion Plan	Yes	A new Disability Access and Inclusion Plan was adopted by Council in June 2019 which was earlier than estimated when determining the actions under the Corporate Business Plan. Under Council's Integrated Planning Framework the document is to be reviewed every 4 years.
		5.3.1.13	Review of Leisure Centre Business Plan	Yes	This will be completed in 2020/21.
		5.3.1.14	Annually review Asset Management Plans	Yes	Annual review of individual asset management plans by class occurred. Presentation of a new consolidated asset management plan to Council occurred in May 2020.
		5.3.1.15	Develop a business software systems Strategy	Yes	Currently working with Council's business systems provider to identify options and costs associated with a progressive rollout of existing business system modules to the new web based platform. The need for other potential software systems that aid in organisational improvements and efficiencies are currently being identified.
		5.3.1.16	Develop a Parkland Assets Replacement Plan	Yes	This is scheduled to commence in 2020/21 (linked to review of parks and gardens service levels and development of parkland improvement strategy) and is to be done using internal resources (staff) rather than external consultants.
5.3.2	Apply best practice asset management principles	5.3.2.1	Review and maintain asset management plans for all relevant asset classes	Yes	Annual review of individual asset management plans by class occurred. Presentation of a new consolidated asset management plan to Council occurred in May 2020.
5.3.3	Establish and review service levels	5.3.3.1	Prepare or review service levels of at least one service per annum	Yes	Service levels for Rangers were assessed in the 'Review of Ranger Services' completed in February 2020. A review of Youth Services was presented to Council in May 2020. Executive staff are currently participating in the South West Peer Support Network group that is focussing on developing processes and templates to assist with service level reviews.
5.4.1	Monitor opportunities for shared services in co-operation with regional partners		No Action stipulated (operational task)		
5.4.2	Participate in local government collaborative groups	5.4.2.1	Maintain membership of the Warren Blackwood Alliance of Councils	Yes	Ongoing.

5.4.3	Monitor potential initiatives in local government reform	5.4.3.1	Council's position is that it is a sustainable local government and can remain an autonomous local government authority however in the event of local government reform Council's 2009 vision for a "Blackwood Valley Shire" is to be promoted	Yes	No specific actions undertaken. There hasn't been a specific need to address this issue to date in 2019/20
5.5.1	Lobby and advocate to represent the community's needs	5.5.1.1	Implement the findings of the Age Friendly Community Plan, Youth Community Plan, Access and Inclusion Plan and other Shire of Bridgetown-Greenbushes integrated planning strategies	Yes	Ongoing.

PART 5 – FINANCIALS

APPENDIX 2: Annual Financial Report and Independent Audit Report

SHIRE OF BRIDGETOWN-GREENBUSHES

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

'A beautiful place to live'

Working together with the community to achieve our shared objectives

Principal place of business:
1 Steere Street
BRIDGETOWN WA 6255

**SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Bridgetown-Greenbushes for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Bridgetown-Greenbushes at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 7th day of December 2020



Chief Executive Officer

Tim Clynh

Name of Chief Executive Officer

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	23(a)	4,664,443	4,667,928	4,547,425
Operating grants, subsidies and contributions	2(a)	2,605,244	1,626,863	2,486,285
Fees and charges	2(a)	1,610,232	1,656,736	1,601,142
Interest earnings	2(a)	146,279	203,128	208,079
Other revenue	2(a)	205,420	140,960	122,577
		9,231,618	8,295,615	8,965,508
Expenses				
Employee costs		(4,440,083)	(4,713,779)	(4,243,910)
Materials and contracts		(2,153,621)	(2,823,225)	(2,479,557)
Utility charges		(312,436)	(313,274)	(272,181)
Depreciation on non-current assets	11(b)	(3,570,493)	(3,552,778)	(3,447,524)
Interest expenses	2(b)	(73,489)	(72,216)	(77,845)
Insurance expenses		(260,051)	(278,437)	(265,150)
Other expenditure		(296,263)	(316,655)	(299,191)
		(11,106,436)	(12,070,364)	(11,085,358)
		(1,874,818)	(3,774,749)	(2,119,850)
Non-operating grants, subsidies and contributions	2(a)	803,436	3,226,844	1,564,336
Profit on asset disposals	11(a)	0	0	7,460
(Loss) on asset disposals	11(a)	(165,684)	(14,000)	(187,984)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	70,068
		638,905	3,212,844	1,453,880
		(1,235,913)	(561,905)	(665,970)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	464,356	0	(46,244)
		464,356	0	(46,244)
		(771,557)	(561,905)	(712,214)

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual	2020 Budget	2019 Actual
		\$	\$	\$
Revenue				
	2(a)			
Governance		1,525	929	323
General purpose funding		6,678,041	5,836,627	6,695,254
Law, order, public safety		628,189	471,610	435,704
Health		7,658	14,100	15,960
Education and welfare		830	15,609	595
Housing		18,645	23,160	22,573
Community amenities		1,072,395	1,076,233	1,054,736
Recreation and culture		274,715	405,266	312,481
Transport		175,812	179,772	158,721
Economic services		142,092	133,423	120,404
Other property and services		231,716	138,886	148,757
		9,231,618	8,295,615	8,965,508
Expenses				
	2(b)			
Governance		(975,062)	(1,090,117)	(967,022)
General purpose funding		(115,601)	(129,234)	(178,010)
Law, order, public safety		(1,189,997)	(1,013,835)	(875,933)
Health		(112,570)	(124,673)	(85,501)
Education and welfare		(191,325)	(214,802)	(182,711)
Housing		(19,524)	(23,160)	(38,594)
Community amenities		(1,651,807)	(1,882,029)	(1,694,705)
Recreation and culture		(2,423,449)	(2,762,922)	(2,690,357)
Transport		(3,518,304)	(3,891,831)	(3,577,042)
Economic services		(708,294)	(777,004)	(577,602)
Other property and services		(127,014)	(88,541)	(140,036)
		(11,032,947)	(11,998,148)	(11,007,513)
Finance Costs				
	2(b)			
General purpose funding		0	(100)	0
Community amenities		(12,871)	(12,903)	(13,354)
Recreation and culture		(60,014)	(59,213)	(64,491)
Other property and services		(604)	0	0
		(73,489)	(72,216)	(77,845)
		(1,874,818)	(3,774,749)	(2,119,850)
Non-operating grants, subsidies and contributions	2(a)	803,436	3,226,844	1,564,336
Profit on disposal of assets	11(a)	0	0	7,460
(Loss) on disposal of assets	11(a)	(165,684)	(14,000)	(187,984)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	70,068
		638,905	3,212,844	1,453,880
Net result for the period		(1,235,913)	(561,905)	(665,970)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	464,356	0	(46,244)
Total other comprehensive income for the period		464,356	0	(46,244)
Total comprehensive income for the period		(771,557)	(561,905)	(712,214)

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020	2019
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,344,203	6,570,761
Trade and other receivables	6	438,869	337,608
Other financial assets	5(a)	8,976	8,651
Inventories	7	12,406	20,857
Contract assets	2(a)	57,858	0
Other assets	8	0	560
TOTAL CURRENT ASSETS		7,862,312	6,938,437
NON-CURRENT ASSETS			
Trade and other receivables	6	164,521	148,174
Other financial assets	5(b)	71,221	79,044
Property, plant and equipment	9	33,269,396	35,649,987
Infrastructure	10	167,613,835	169,017,629
Right of use assets	12(a)	135,483	0
TOTAL NON-CURRENT ASSETS		201,254,456	204,894,834
TOTAL ASSETS		209,116,768	211,833,271
CURRENT LIABILITIES			
Trade and other payables	14	702,296	761,305
Contract liabilities	15	1,081,528	0
Lease liabilities	16(a)	37,927	0
Borrowings	17(a)	260,735	253,216
Employee related provisions	18	806,444	864,649
TOTAL CURRENT LIABILITIES		2,888,930	1,879,170
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	97,724	0
Borrowings	17(a)	1,549,631	1,810,366
Employee related provisions	18	57,794	46,495
TOTAL NON-CURRENT LIABILITIES		1,705,149	1,856,861
TOTAL LIABILITIES		4,594,079	3,736,031
NET ASSETS		204,522,689	208,097,240
EQUITY			
Retained surplus		113,047,268	115,654,005
Reserves - cash backed	4	4,290,376	3,392,546
Revaluation surplus	13	87,185,045	89,050,689
TOTAL EQUITY		204,522,689	208,097,240

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		115,629,829	4,082,692	89,096,933	208,809,454
Comprehensive income					
Net result for the period		(665,970)	0	0	(665,970)
Other comprehensive income	13	0	0	(46,244)	(46,244)
Total comprehensive income		(665,970)	0	(46,244)	(712,214)
Transfers from reserves	4	1,614,715	(1,614,715)	0	0
Transfers to reserves	4	(924,569)	924,569	0	0
Balance as at 30 June 2019		115,654,005	3,392,546	89,050,689	208,097,240
Change in accounting policy	27(b)	(472,994)	0	(2,330,000)	(2,802,994)
Restated total equity at 1 July 2019		115,181,011	3,392,546	86,720,689	205,294,246
Comprehensive income					
Net result for the period		(1,235,913)	0	0	(1,235,913)
Other comprehensive income	13	0	0	464,356	464,356
Total comprehensive income		(1,235,913)	0	464,356	(771,557)
Transfers from reserves	4	682,818	(682,818)	0	0
Transfers to reserves	4	(1,580,648)	1,580,648	0	0
Balance as at 30 June 2020		113,047,268	4,290,376	87,185,045	204,522,689

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,627,255	4,699,280	4,508,668
Operating grants, subsidies and contributions		3,218,936	1,647,987	2,446,501
Fees and charges		1,599,002	1,686,736	1,607,983
Interest received		146,279	203,128	207,038
Goods and services tax received		(382,623)	376,159	(519,784)
Other revenue		209,464	140,960	107,245
		9,418,313	8,754,250	8,357,651
Payments				
Employee costs		(4,468,909)	(4,645,891)	(4,338,809)
Materials and contracts		(2,353,005)	(3,234,988)	(2,370,797)
Utility charges		(313,678)	(313,274)	(277,014)
Interest expenses		(73,489)	(72,216)	(77,818)
Insurance paid		(260,051)	(278,437)	(265,150)
Goods and services tax paid		381,230	(365,747)	515,513
Other expenditure		(298,572)	(316,655)	(297,490)
		(7,386,474)	(9,227,208)	(7,111,565)
Net cash provided by (used in) operating activities	19	2,031,839	(472,958)	1,246,086
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(701,148)	(3,117,765)	(1,233,368)
Payments for construction of infrastructure	10(a)	(1,153,363)	(2,628,404)	(2,304,085)
Non-operating grants, subsidies and contributions	2(a)	803,436	3,226,844	1,564,336
Proceeds from financial assets at amortised cost - self supporting loans		8,651	8,651	8,337
Proceeds from sale of property, plant & equipment	11(a)	50,409	348,400	201,005
Net cash provided by (used in) investment activities		(992,015)	(2,162,274)	(1,763,775)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(253,216)	(253,216)	(268,033)
Payments for principal portion of lease liabilities	16(b)	(13,166)	0	0
Proceeds from new borrowings	17(b)	0	0	200,000
Net cash provided by (used in) financing activities		(266,382)	(253,216)	(68,033)
Net increase (decrease) in cash held		773,442	(2,888,448)	(585,722)
Cash at beginning of year		6,570,761	6,570,760	7,156,483
Cash and cash equivalents at the end of the year	19	7,344,203	3,682,312	6,570,761

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

SHIRE OF BRIDGETOWN-GREENBUSHES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	1,620,428	2,059,835	1,948,266
		1,620,428	2,059,835	1,948,266
Revenue from operating activities (excluding rates)				
Governance		1,525	929	323
General purpose funding		2,013,598	1,168,699	2,147,829
Law, order, public safety		628,189	471,610	439,691
Health		7,658	14,100	15,960
Education and welfare		830	15,609	595
Housing		18,645	23,160	22,573
Community amenities		1,072,395	1,076,233	1,055,809
Recreation and culture		274,715	405,266	312,481
Transport		175,812	179,772	161,121
Economic services		142,092	133,423	120,404
Other property and services		232,869	138,886	218,825
		4,568,328	3,627,687	4,495,611
Expenditure from operating activities				
Governance		(977,456)	(1,090,117)	(985,511)
General purpose funding		(115,601)	(129,334)	(178,010)
Law, order, public safety		(1,190,041)	(1,023,835)	(951,143)
Health		(112,570)	(124,673)	(85,585)
Education and welfare		(191,325)	(214,802)	(182,711)
Housing		(19,524)	(23,160)	(40,958)
Community amenities		(1,664,678)	(1,894,932)	(1,713,216)
Recreation and culture		(2,642,868)	(2,822,135)	(2,803,796)
Transport		(3,522,145)	(3,895,831)	(3,614,400)
Economic services		(708,294)	(777,004)	(577,976)
Other property and services		(127,618)	(88,541)	(140,036)
		(11,272,120)	(12,084,364)	(11,273,342)
Non-cash amounts excluded from operating activities	24(a)	4,813,568	3,255,550	3,517,124
Amount attributable to operating activities		(269,796)	(3,141,292)	(1,312,341)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	803,436	3,226,844	1,564,336
Proceeds from disposal of assets	11(a)	50,409	348,400	201,005
Proceeds from financial assets at amortised cost - self supporting loans		8,651	8,651	8,337
Purchase of property, plant and equipment	9(a)	(701,148)	(3,117,765)	(1,233,368)
Purchase and construction of infrastructure	10(a)	(1,153,363)	(2,628,404)	(2,304,085)
Amount attributable to investing activities		(992,015)	(2,162,274)	(1,763,775)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(253,216)	(253,216)	(268,033)
Proceeds from borrowings	17(b)	0	0	200,000
Payments for principal portion of lease liabilities	16(b)	(13,166)	0	0
Transfers to reserves (restricted assets)	4	(1,580,648)	(577,558)	(924,569)
Transfers from reserves (restricted assets)	4	682,818	1,466,412	1,614,715
Amount attributable to financing activities		(1,164,212)	635,638	622,113
Surplus/(deficit) before imposition of general rates		(2,426,023)	(4,667,928)	(2,454,003)
Total amount raised from general rates	23(a)	4,664,443	4,667,928	4,547,425
Surplus/(deficit) after imposition of general rates	24(b)	2,238,420	0	2,093,422

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE OF BRIDGETOWN-GREENBUSHES

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

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

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 to these financial statements.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Operating Grants and subsidies	Grant contracts with customers - with and without agreements and subsidies	Over time or no obligations. Dependant upon arrangement	Fixed term transfer for funds based on agreed milestones and reporting or not applicable. Dependant upon arrangement	Contract obligation if project not complete or not applicable. Dependant upon arrangement	Set by mutual agreement with customer or when cash is received. Dependant upon arrangement	Based on the progress of works to match performance obligations or on receipt of funds. Dependant upon arrangement	Returns limited to repayment of transactional price or not applicable. Dependant upon arrangement	Output method based on project milestone and/or completion date matched to performance obligations, or when asset is controlled. Dependant upon arrangement
Non-operating Grants	Construction or acquisition of recognisable non-financial assets	Over time	Fixed term transfer for funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transactional price	Output method based on project milestone and/or completion date matched to performance obligations
Fees and Charges	Charges made for council provided services, facility hire, fines, sale of good and licences	Single point in time and over time. Dependant upon fee	In full in advance or on normal credit trading terms. Dependant upon fee	Dependant upon good or service provided	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependant upon fee	Based on timing of provision of associated goods or service	Returns limited to repayment of transactional price for non provision of service or faulty goods in accordance with Council policy or State Legislation	Output method based on provision of service or completion of works
Other Revenue	Other revenue that cannot be classified into the above categories	Single point in time and over time. Dependant upon fee	In full in advance or on normal credit trading terms. Dependant upon fee	Dependant upon good or service provided	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependant upon fee	Based on timing of provision of associated goods or service	Returns limited to repayment of transactional price for non provision of service or faulty goods in accordance with Council policy or State Legislation	Output method based on provision of service or completion of works

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Grant revenue

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,810,480	903,949	1,879,259
Law, order, public safety	594,201	412,810	387,100
Education and welfare	0	15,000	0
Housing	0	0	68,704
Recreation and culture	38,421	133,762	0
Transport	162,142	161,342	151,222
	2,605,244	1,626,863	2,486,285
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	1,198,500	449,159
Community amenities	0	11,364	0
Recreation and culture	121,434	326,276	128,205
Transport	682,002	1,690,704	986,972
	803,436	3,226,844	1,564,336
Total grants, subsidies and contributions	3,408,680	4,853,707	4,050,621
Fees and charges			
Governance	74	269	229
General purpose funding	53,661	52,200	52,839
Law, order, public safety	30,200	41,800	44,090
Health	7,658	14,100	15,960
Education and welfare	10	9	9
Housing	17,969	21,360	21,169
Community amenities	1,069,091	1,071,233	1,048,628
Recreation and culture	219,172	244,662	227,288
Transport	6,323	8,230	7,499
Economic services	141,521	133,023	118,494
Other property and services	64,553	69,850	64,937
	1,610,232	1,656,736	1,601,142

During 2019/20 Council resolved to amend its fees and charges as follows:

New Fees Introduced

Ranger Seizure and Impound of Dog/Cat	\$104.70
Impound of Dog/Cat (3rd Party Drop Off at Kennel/Pound)	\$53.20
Seizure and Vehicle Impound of Dog/Cat	\$53.20
Greenbushes Hard Court Hire Fee	\$15.00 per hour

Amended Fees

Surrender/Destruction/Disposal of Dog/Cat	From \$163.10 to \$69.00 plus kennel fee incurred to date
Hall Hire Bond	From \$100.00 to \$200.00

Discontinued Fees

Seizure and Impounding of Registered Dog/Cat
Seizure and Impounding of Unregistered Dog/Cat
Surrender/Destruction/Disposal of Dog/Cat
Seizure and Vehicle Impound of Registered Dog/Cat
Seizure and Vehicle Impound of Unregistered Dog/Cat

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	632,622	561,572	450,454
Fees and charges	1,494,552	1,518,206	1,463,576
Other revenue	90,086	54,296	50,920
Non-operating grants, subsidies and contributions	803,436	3,226,844	1,564,336
	3,020,696	5,360,918	3,529,286
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Contracts with customers included as a contract liability at the start of the period	133,588	133,588	0
Other revenue from contracts with customers recognised during the year	2,217,260	2,134,074	1,964,950
non financial assets included as a contract liability at the start of the period	266,901	177,640	0
Other revenue from performance obligations satisfied during the year	402,947	2,915,616	1,564,336
	3,020,696	5,360,918	3,529,286
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	260,088	0	0
Contract assets	57,858	0	0
Contract liabilities from contracts with customers	(245,847)	0	0
Financial assets held from transfers for recognisable financial assets	835,681	0	0
Contract liabilities from transfers for recognisable non financial assets	(835,681)	0	0

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2020.

Assets associated with contracts with customers were not subject to an impairment charge.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

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

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Revenue from statutory requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	4,664,443	4,667,928	4,547,425
Statutory permits and licences	106,202	124,780	123,820
Fines	9,478	13,750	13,745
	4,780,123	4,806,458	4,684,990
Other revenue			
Reimbursements and recoveries	115,334	86,664	71,657
Other	90,086	54,296	50,920
	205,420	140,960	122,577
Interest earnings			
Financial assets at amortised cost - self supporting loans	577	578	890
Interest on reserve funds	42,713	75,000	77,254
Rates instalment and penalty interest (refer Note 23(c))	45,043	49,550	49,385
Other interest earnings	57,946	78,000	80,550
	146,279	203,128	208,079

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

(b) Expenses	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Auditors remuneration			
- Audit of the Annual Financial Report	22,750	22,750	11,850
- Other services	1,400	5,000	0
	24,150	27,750	11,850
Interest expenses (finance costs)			
Borrowings	72,075	72,116	77,845
Overdraft Interest expense	0	100	0
Lease liabilities	1,414	0	0
	73,489	72,216	77,845

SHIRE OF BRIDGETOWN-GREENBUSHES
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3. CASH AND CASH EQUIVALENTS

NOTE	2020	2019
	\$	\$
Cash at bank and on hand	7,344,203	6,570,761
Total cash and cash equivalents	7,344,203	6,570,761
Restrictions		
requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	4,290,376	3,392,546
	4,290,376	3,392,546

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

Reserves - cash backed		3,208,848	2,992,057
Contract liabilities from contracts with customers	15	245,847	0
Contract liabilities from transfers for recognisable non financial assets	15	835,681	0
Unspent grants, subsidies and contributions		0	400,489
Total restricted assets	4	4,290,376	3,392,546

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

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4. RESERVES - CASH BACKED	2020	2020	2020	2020	2020	2020	2020	2019	2019	2019	2019	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	182,136	2,944	0	185,080	182,136	4,616	0	186,752	177,112	5,024	0	182,136
(b) Plant Reserve	424,561	257,414	0	681,975	424,561	261,310	(386,000)	299,871	318,625	244,371	(138,435)	424,561
(c) Land and Building Reserve	714,400	34,353	(174,410)	574,343	714,400	18,160	(178,410)	554,150	709,401	45,080	(40,081)	714,400
(d) Bushfire Reserve	10,739	10,045	(2,500)	18,284	10,739	10,272	(10,000)	11,011	687	10,052	0	10,739
(e) Maranup Road Maintenance Reserve	5,256	85	0	5,341	5,256	133	0	5,389	101,525	1,731	(98,000)	5,256
(f) Subdivision Reserve	390,331	12,106	(152,199)	250,238	390,331	19,892	(191,969)	218,254	379,565	10,766	0	390,331
(g) Sanitation Reserve	65,647	34,484	0	100,131	65,647	1,664	(50,000)	17,311	19,903	104,544	(58,800)	65,647
(h) Recreation Centre Floor and Solar Reserve	190,315	13,076	0	203,391	190,315	14,823	0	205,138	175,310	15,005	0	190,315
(i) MGB Reserve	0	0	0	0	0	0	0	0	74,222	253	(74,475)	0
(j) Refuse Site Post Closure Reserve	219,017	8,541	0	227,558	219,017	10,551	(43,000)	186,568	208,099	10,918	0	219,017
(k) Drainage Reserve	21,084	39,939	0	61,023	21,084	10,534	0	31,618	10,747	10,337	0	21,084
(l) Community Bus Replacement Reserve	50,374	5,815	0	56,189	50,374	6,277	0	56,651	48,985	1,389	0	50,374
(m) SBS Tower and Infrastructure Replacement Rese	31,589	511	0	32,100	31,589	801	0	32,390	30,718	871	0	31,589
(n) Playground Equipment Reserve	30,497	3,629	0	34,126	30,497	4,623	0	35,120	25,846	4,651	0	30,497
(o) Swimming Pool Reserve	4,429	71	0	4,500	4,429	112	0	4,541	4,307	122	0	4,429
(p) Car Park Reserve	948	15	0	963	948	24	0	972	922	26	0	948
(q) ROMANS Reserve	4,721	8	(4,729)	0	4,721	0	(4,721)	0	4,591	130	0	4,721
(r) Building Maintenance Reserve	145,768	93,665	(13,600)	225,833	145,768	3,694	0	149,462	145,551	4,084	(3,867)	145,768
(s) Strategic Projects Reserve	98,934	41,536	(4,500)	135,970	98,934	42,507	(45,000)	96,441	64,136	34,798	0	98,934
(t) Matched Grants Reserve	38,293	20,528	(7,124)	51,697	38,293	10,970	(7,124)	42,139	30,287	10,882	(2,876)	38,293
(u) Aged Care Infrastructure Reserve	56,022	906	0	56,928	56,022	1,420	0	57,442	54,477	1,545	0	56,022
(v) Equipment Reserve	6,010	97	0	6,107	6,010	152	0	6,162	5,844	166	0	6,010
(w) Assets and GRV Valuation Reserve	57,656	41,597	0	99,253	57,656	42,049	(27,500)	72,205	84,308	37,992	(64,644)	57,656
(x) Bridgetown Leisure Centre Reserve	117,894	1,130	(58,300)	60,724	117,894	2,988	(60,363)	60,519	124,897	3,333	(10,336)	117,894
(y) Trails Reserve	21,286	5,344	0	26,630	21,285	5,539	0	26,824	20,698	588	0	21,286
(z) Light Fleet Vehicle Reserve	64,021	93,603	(66,474)	91,150	64,021	94,193	(121,000)	37,214	19,500	95,524	(51,003)	64,021
(aa) Prepaid Rates Reserve	30,097	53	(30,150)	0	30,097	0	(30,097)	0	0	30,097	0	30,097
(ab) Blackspot Works Reserve	10,032	10,162	0	20,194	10,032	10,254	0	20,286	0	10,032	0	10,032
(ac) Unspent Grants and Loans Reserve	400,489	848,991	(168,832)	1,080,648	400,489	0	(311,228)	89,261	1,242,429	230,258	(1,072,198)	400,489
	3,392,546	1,580,648	(682,818)	4,290,376	3,392,545	577,558	(1,466,412)	2,503,691	4,082,692	924,569	(1,614,715)	3,392,546

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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4. RESERVES - CASH BACKED (Continued)

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c) Land and Building Reserve	Ongoing	To be used for the future acquisition of land and buildings.
(d) Bushfire Reserve	Ongoing	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant.
(e) Maranup Road Maintenance Reserve	Ongoing	To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine.
(f) Subdivision Reserve	Ongoing	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval.
(g) Sanitation Reserve	Ongoing	To be used for the provision of waste management services and waste facilities.
(h) Recreation Centre Floor and Solar Reserve	Ongoing	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre.
(i) MGB Reserve	2018/19	To be used for the maintenance of the mobile garbage bin project.
(j) Refuse Site Post Closure Reserve	Ongoing	To be used to rehabilitate the Shire's refuse sites.
(k) Drainage Reserve	Ongoing	To be used for drainage upgrade works.
(l) Community Bus Replacement Reserve	Ongoing	To be used to purchase a replacement community bus.
(m) SBS Tower and Infrastructure Replacement Reserve	Ongoing	To be used for replacement of the SBS tower and associated infrastructure.
(n) Playground Equipment Reserve	Ongoing	To be used for replacement of playground equipment.
(o) Swimming Pool Reserve	Ongoing	To be used for studies on the pool for life expectancy and upgrades required to enable its future usage.
(p) Car Park Reserve	Ongoing	To hold contributions for funding car park construction.
(q) ROMANS Reserve	2019/20	To be used to fund the take-up of roads condition information into ROMANS.
(r) Building Maintenance Reserve	Ongoing	To be used to fund capital improvements to council buildings and facilities.
(s) Strategic Projects Reserve	Ongoing	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council.
(t) Matched Grants Reserve	Ongoing	To provide a funding mechanism for grants that require a matched funding component.
(u) Aged Care Infrastructure Reserve	Ongoing	To contribute to the construction of non-council aged care buildings.
(v) Equipment Reserve	Ongoing	To be used to fund the purchase of gym and exercise equipment.
(w) Assets and GRV Valuation Reserve	Ongoing	To be used to fund future property and infrastructure revaluations.
(x) Bridgetown Leisure Centre Reserve	Ongoing	To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre.
(y) Trails Reserve	Ongoing	To be used for funding of new local trail initiatives and projects.
(z) Light Fleet Vehicle Reserve	Ongoing	To be used for the purchase of light fleet vehicles.
(aa) Prepaid Rates Reserve	2019/20	To ensure funding is available in 2019/20 to offset the derecognition of prepaid rates as revenue due to the introduction of Accounting Standard AASB1058.
(ab) Blackspot Works Reserve	Ongoing	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component.
(ac) Unspent Grants and Loans Reserve	Ongoing	To be used for the recording of unspent grant and loan funds.

5. OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
(a) Current assets		
Financial assets at amortised cost	8,976	8,651
	8,976	8,651
Other financial assets at amortised cost		
Self supporting loans	8,976	8,651
	8,976	8,651
(b) Non-current assets		
Financial assets at amortised cost	0	8,976
Financial assets at fair value through profit and loss	71,221	70,068
	71,221	79,044
Financial assets at amortised cost		
Self supporting loans	0	8,976
	0	8,976
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	71,221	70,068
	71,221	70,068

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

SHIRE OF BRIDGETOWN-GREENBUSHES
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6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Accrued interest on investments
Accrued interest on self supporting loans

Non-current

Pensioner's rates and ESL deferred

	2020	2019
	\$	\$
Rates receivable	166,687	141,352
Trade and other receivables	260,088	185,614
GST receivable	6,469	5,076
Accrued interest on investments	5,624	5,564
Accrued interest on self supporting loans	1	2
	438,869	337,608
Pensioner's rates and ESL deferred	164,521	148,174
	164,521	148,174

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

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7. INVENTORIES

Current

Fuel, oil and materials

	2020	2019
	\$	\$
	12,406	20,857
	12,406	20,857
	20,857	22,013
	(173,913)	(189,502)
	165,462	188,346
	12,406	20,857

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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8. OTHER ASSETS

Other assets - current

Prepayments

	2020	2019
	\$	\$
Prepayments	0	560
	0	560

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non-specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Works in Progress Buildings	Works in Progress Land	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	5,211,500	2,330,000	7,541,500	125,034	23,235,755	23,360,789	30,902,289	235,104	4,603,956	14,031	0	35,755,380
Additions	40,081	0	40,081	7,483	313,662	321,145	361,226	8,169	846,708	17,265		1,233,368
(Disposals)	0	0	0	0	0	0	0	(63,821)	(317,708)	0	0	(381,529)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	120	(46,364)	0		(46,244)
Depreciation (expense)	0	0	0	(4,966)	(503,130)	(508,096)	(508,096)	(38,892)	(364,000)	0		(910,988)
Transfers	0	0	0	0	14,031	14,031	14,031	0	0	(14,031)		0
Carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	127,551	23,060,318	23,187,869	30,769,450	140,680	4,722,592	17,265	0	35,649,987
Comprises:												
Gross carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	137,483	24,060,986	24,198,469	31,780,050	140,680	4,722,592	17,265	0	36,660,587
Accumulated depreciation at 30 June 2019	0	0	0	(9,932)	(1,000,668)	(1,010,600)	(1,010,600)	0	0	0	0	(1,010,600)
Carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	127,551	23,060,318	23,187,869	30,769,450	140,680	4,722,592	17,265	0	35,649,987
Change in accounting policy	0	(2,330,000)	(2,330,000)	0	0	0	(2,330,000)	0	0	0	0	(2,330,000)
Carrying amount at 1 July 2019	5,251,581	0	5,251,581	127,551	23,060,318	23,187,869	28,439,450	140,680	4,722,592	17,265	0	33,319,987
Additions	133,909	0	133,909	0	383,413	383,413	517,322	36,431	134,451	3,800	9,144	701,148
(Disposals)	0	0	0	0	(158,305)	(158,305)	(158,305)	(1,100)	(56,688)	0	0	(216,093)
Revaluation increments / (decrements) transferred to revaluation surplus	199,010	0	199,010	12,381	252,965	265,346	464,356	0	0	0	0	464,356
Depreciation (expense)	0	0	0	(9,932)	(502,032)	(511,964)	(511,964)	(18,766)	(423,993)	0	0	(954,723)
Transfers	0	0	0	0	(28,014)	(28,014)	(28,014)	0	0	(17,265)	0	(45,279)
Carrying amount at 30 June 2020	5,584,500	0	5,584,500	130,000	23,008,345	23,138,345	28,722,845	157,245	4,376,362	3,800	9,144	33,269,396
Comprises:												
Gross carrying amount at 30 June 2020	5,584,500	0	5,584,500	130,000	23,008,345	23,138,345	28,722,845	176,011	4,798,912	3,800	9,144	33,710,712
Accumulated depreciation at 30 June 2020	0	0	0	0	0	0	0	(18,766)	(422,550)	0	0	(441,316)
Carrying amount at 30 June 2020	5,584,500	0	5,584,500	130,000	23,008,345	23,138,345	28,722,845	157,245	4,376,362	3,800	9,144	33,269,396

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9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2020	Price per hectare / market borrowing rate
Land - vested in and under the control of Council	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2020	Improvements to land using construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2020	Price per square meter / market borrowing rate
Buildings - specialised	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2020	Improvements to land using construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment					
Furniture and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	June 2019	Price per item
Furniture and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) Inputs
Plant and equipment					
Plant and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	June 2019	Price per item
Plant and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) Inputs

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

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

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

SHIRE OF BRIDGETOWN-GREENBUSHES
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10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - bridges	Infrastructure - other	Works in progress - roads	Works in progress - drainage	Works in progress - bridges	Works in progress - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	147,912,817	2,295,988	4,692,802	2,718,534	6,809,885	4,621,062	99,727	23,138	35,833	40,294	169,250,080
Additions	1,641,815	0	106,789	14,752	181,487	342,363	9,399	0	0	7,480	2,304,085
Depreciation (expense)	(1,930,840)	(63,570)	(90,648)	(148,521)	(176,423)	(126,534)					(2,536,536)
Transfers	69,032	0	20,937	0	35,833	40,294	(69,031)	(20,938)	(35,833)	(40,294)	0
Carrying amount at 30 June 2019	147,692,824	2,232,418	4,729,880	2,584,765	6,850,782	4,877,185	40,095	2,200	0	7,480	169,017,629
Comprises:											
Gross carrying amount at 30 June 2019	189,976,790	3,086,535	7,379,593	4,228,152	10,669,359	5,616,657	40,095	2,200	0	7,480	221,006,861
Accumulated depreciation at 30 June 2019	(42,283,966)	(854,117)	(2,649,713)	(1,643,387)	(3,818,577)	(739,472)	0	0	0	0	(51,989,232)
Carrying amount at 30 June 2019	147,692,824	2,232,418	4,729,880	2,584,765	6,850,782	4,877,185	40,095	2,200	0	7,480	169,017,629
Additions	1,036,957	0	27,632	35,248	0	24,065		2,428		27,033	1,153,363
Depreciation (expense)	(1,967,885)	(63,570)	(92,245)	(149,258)	(178,596)	(150,882)	0	0	0	0	(2,602,436)
Transfers	40,095	0	0	0	0	45,279	(40,095)	0	0	0	45,279
Carrying amount at 30 June 2020	146,801,991	2,168,848	4,665,267	2,470,755	6,672,186	4,795,647	0	4,628	0	34,513	167,613,835
Comprises:											
Gross carrying amount at 30 June 2020	191,053,842	3,086,535	7,407,225	4,263,400	10,669,359	5,687,084	0	4,628	0	34,513	222,206,586
Accumulated depreciation at 30 June 2020	(44,251,851)	(917,687)	(2,741,958)	(1,792,645)	(3,997,173)	(891,437)	0	0	0	0	(54,592,751)
Carrying amount at 30 June 2020	146,801,991	2,168,848	4,665,267	2,470,755	6,672,186	4,795,647	0	4,628	0	34,513	167,613,835

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

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

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

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

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS (Continued)

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	158,305	0	0	(158,305)	0	0	0	0	0	0	0	0
Furniture and equipment	1,100	0	0	(1,100)	0	0	0	0	63,821	0	0	(63,821)
Plant and equipment	56,688	50,409	0	(6,279)	362,400	348,400	0	(14,000)	317,708	201,005	7,460	(124,163)
	216,093	50,409	0	(165,684)	362,400	348,400	0	(14,000)	381,529	201,005	7,460	(187,984)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
2015 Toyota Landcruiser	36,030	33,636	0	(2,394)
Law, order, public safety				
2009 Ford Territory AWD	3,636	3,592	0	(44)
Transport				
2014 Nisan Pathfinder	17,022	13,181	0	(3,841)
	56,688	50,409	0	(6,279)
Buildings				
Recreation and Culture				
Catterick Hall	158,305	0	0	(158,305)
	158,305	0	0	(158,305)
Furniture and Equipment				
Recreation and Culture				
Precor cross trainer	200	0	0	(200)
Circle M7200 treadmill	200	0	0	(200)
Precor treadmill	350	0	0	(350)
Bodycraft X four stack gym	350	0	0	(350)
	1,100	0	0	(1,100)
	216,093	50,409	0	(165,684)

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS (Continued)

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	9,932	4,966	4,966
Buildings - specialised	502,032	506,518	503,130
Furniture and equipment	18,766	22,546	38,892
Plant and equipment	423,993	441,977	364,000
Infrastructure - roads	1,967,885	1,950,451	1,930,840
Infrastructure - footpaths	63,570	63,570	63,570
Infrastructure - drainage	92,245	92,483	90,648
Infrastructure - parks & ovals	149,258	149,326	148,521
Infrastructure - bridges	178,596	185,029	176,423
Infrastructure - other	150,882	135,912	126,534
Right of use assets - plant and equipment	3,790	0	0
Right of use assets - furniture and equipment	9,544	0	0
	3,570,493	3,552,778	3,447,524

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 120 Years
Furniture and equipment	4 to 15 Years
Plant and equipment	3 to 25 Years
Infrastructure - Roads	80 to 100 Years
Infrastructure - Footpaths	40 to 50 Years
Infrastructure - Drainage	80 Years
Infrastructure - Parks and ovals	15 to 50 Years
Bridges	
Road bridges	80 Years
Pedestrian bridges	50 Years
Infrastructure - Other	
Car parks pavement	60 Years
Car parks seal	25 Years
Street furniture	15 Years
Bus shelters	15 Years
Reservoirs and dams	50 Years
Swimming pool infrastructure	50 Years
All other infrastructure	15 to 50 Years

Depreciation on revaluation

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

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

Amortisation

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

12. LEASES

(a) Right of Use Assets

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

	Right of use assets plant and equipment \$	Right of use assets furniture and equipment \$	Right of use assets Total
Carrying amount at 30 June 2019	0	0	0
Recognised on initial application of AASB 16	9,132	0	9,132
Restated total equity at the beginning of the financial year	9,132	0	9,132
Additions	0	139,685	139,685
Depreciation (expense)	(3,790)	(9,544)	(13,334)
Carrying amount at 30 June 2020	5,342	130,141	135,483
(b) Cash outflow from leases			
Interest expense on lease liabilities	68	1,346	1,414
Lease principal expense	3,810	9,356	13,166
Total cash outflow from leases	3,878	10,702	14,580

The Shire has one lease relating to plant and equipment. The lease term for this lease is 24 months with fixed lease payments. The Shire has two leases relating to furniture and equipment. The lease term for both leases is 48 months with fixed lease payments.

The Shire has not revalued the right of use assets relating to leased 'plant and equipment' and 'furniture and equipment' as the difference between the fair value and carrying amount is immaterial

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

13. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	20,267,735	(2,330,000)	464,356	0	464,356	18,402,091	20,267,735	0	0	0	20,267,735
Furniture and equipment	112,984	0	0	0	0	112,984	112,864	120	0	120	112,984
Plant and equipment	313,272	0	0	0	0	313,272	359,636	0	(46,364)	(46,364)	313,272
Infrastructure - roads	63,326,586	0	0	0	0	63,326,586	63,326,586	0	0	0	63,326,586
Infrastructure - footpaths	1,166,620	0	0	0	0	1,166,620	1,166,620	0	0	0	1,166,620
Infrastructure - drainage	2,556,333	0	0	0	0	2,556,333	2,556,333	0	0	0	2,556,333
Infrastructure - parks & ovals	760,959	0	0	0	0	760,959	760,959	0	0	0	760,959
Infrastructure - bridges	73,684	0	0	0	0	73,684	73,684	0	0	0	73,684
Infrastructure - other	472,516	0	0	0	0	472,516	472,516	0	0	0	472,516
	89,050,689	(2,330,000)	464,356	0	464,356	87,185,045	89,096,933	120	(46,364)	(46,244)	89,050,689

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
Retentions, works/hire bonds and deposits	
Accrued interest on long term borrowings	
GST payable	

2020	2019
\$	\$
374,734	533,708
76,999	0
106,898	88,428
143,431	138,435
234	265
0	469
702,296	761,305

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

15. CONTRACT LIABILITIES

	2020	2019
	\$	\$
Current		
Contract liabilities from contracts with customers	245,847	0
Contract liabilities from transfers for recognisable non financial assets	835,681	0
	1,081,528	0

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

16. LEASE LIABILITIES

(a) Lease Liabilities

	2020	2019
	\$	\$
Current	37,927	0
Non-current	97,724	0
	135,651	0

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
					Lease Principal 1 July 2019	Actual New Leases	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments
					\$	\$	\$	\$	\$
Recreation and culture									
Gym Equipment	2	Macquarie Bank Ltd	3.45%	48 months	0	101,116	5,955	95,161	810
Other property and services									
2015 Toyota Landcruiser	1	Custom Service Leasing	1.11%	24 months	9,132	0	3,810	5,322	68
Photocopiers and Printers	2	Maia Financial Pty Ltd	4.45%	48 months	0	38,569	3,401	35,168	536
					9,132	139,685	13,166	135,651	1,414

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

17. INFORMATION ON BORROWINGS

(a) Borrowings	2020	2019
	\$	\$
Current	260,735	253,216
Non-current	1,549,631	1,810,366
	1,810,366	2,063,582

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2020				30 June 2020				30 June 2019				
				Actual Principal 1 July 2019	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2019	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																
Landfill Site (Track Loader)	108	WATC*	4.13%	73,952	23,650	2,807	50,302	73,952	23,650	2,813	50,302	96,655	0	22,703	3,755	73,952
Landfill Site New Cell	113	WATC*	2.28%	206,825	102,240	4,130	104,585	206,825	102,240	4,136	104,585	306,774	0	99,949	6,422	206,825
Liquid and Inert Waste Sites	114	WATC*	2.73%	97,284	23,341	2,494	73,943	97,284	23,341	2,498	73,943	120,000	0	22,716	3,119	97,284
Landfill Cell Extension	115	WATC*	1.61%	100,000	19,364	1,527	80,636	100,000	19,364	1,541	80,636	0	100,000	0	26	100,000
Liquid Waste Facility	116	WATC*	1.96%	100,000	9,145	1,913	90,855	100,000	9,145	1,915	90,855	0	100,000	0	32	100,000
Recreation and culture																
Memorial Park Improvements	105	WATC*	6.25%	0	0	0	0	0	0	0	0	27,987	0	27,987	1,314	0
Somme Creek Parkland	106	WATC*	6.25%	0	0	0	0	0	0	0	0	22,136	0	22,136	1,039	0
Bridgetown Swimming Pool	112	WATC*	4.04%	1,467,894	66,825	58,627	1,401,069	1,467,894	66,825	58,635	1,401,069	1,532,099	0	64,205	61,248	1,467,894
				2,045,955	244,565	71,498	1,801,390	2,045,955	244,565	71,538	1,801,390	2,105,651	200,000	259,696	76,955	2,045,955
Self Supporting Loans																
Recreation and culture																
Bridgetown Bowling Club	110	WATC*	3.73%	17,627	8,651	577	8,976	17,627	8,651	578	8,976	25,964	0	8,337	890	17,627
				17,627	8,651	577	8,976	17,627	8,651	578	8,976	25,964	0	8,337	890	17,627
				2,063,582	253,216	72,075	1,810,366	2,063,582	253,216	72,116	1,810,366	2,131,615	200,000	268,033	77,845	2,063,582

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

17. INFORMATION ON BORROWINGS (Continued)

	2020	2019
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	0	200,000
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	0	1,727
Total amount of credit unused	5,000	203,273
Loan facilities		
Loan facilities - current	260,735	253,216
Loan facilities - non-current	1,549,631	1,810,366
Lease liabilities - current	37,927	0
Lease liabilities - non-current	97,724	0
Total facilities in use at balance date	1,946,017	2,063,582
Unused loan facilities at balance date	0	0

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 25.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	349,958	514,691	864,649
Non-current provisions	0	46,495	46,495
	349,958	561,186	911,144
Additional provision	294,248	78,912	373,160
Amounts used	(329,929)	(121,083)	(451,012)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	4,783	26,163	30,946
Balance at 30 June 2020	319,060	545,178	864,238
Comprises			
Current	319,060	487,384	806,444
Non-current	0	57,794	57,794
	319,060	545,178	864,238

Amounts are expected to be settled on the following basis:

	2020 \$	2019 \$
Less than 12 months after the reporting date	293,584	280,727
More than 12 months from reporting date	563,454	630,417
Expected reimbursements from other WA local governments	7,200	0
	864,238	911,144

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	7,344,203	3,682,312	6,570,761
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(1,235,913)	(561,905)	(665,970)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,153)		(70,068)
Depreciation on non-current assets	3,570,493	3,552,778	3,447,524
(Profit)/loss on sale of asset	165,684	14,000	180,524
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(117,608)	85,476	(92,344)
(Increase)/decrease in other assets	560	0	(560)
(Increase)/decrease in inventories	8,451	1,000	1,156
(Increase)/decrease in contract assets	(57,858)	0	
Increase/(decrease) in payables	(131,514)	(436,724)	99,566
Increase/(decrease) in provisions	(46,906)	10,000	(89,406)
Increase/(decrease) in contract liabilities	681,039	(311,228)	
Change in accounting policies transferred to retained surplus		400,489	
Non-operating grants, subsidies and contributions	(803,436)	(3,226,844)	(1,564,336)
Net cash from operating activities	2,031,839	(472,958)	1,246,086

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	19,024	20,817
General purpose funding	8,745	7,748
Law, order, public safety	4,075,988	4,131,965
Health	1,750	2,550
Education and welfare	680,839	613,049
Housing	697,094	660,710
Community amenities	6,474,704	6,600,208
Recreation and culture	26,747,022	28,916,568
Transport	156,593,958	157,727,380
Economic services	979,451	999,044
Other property and services	12,408,496	11,780,159
Unallocated	429,697	373,073
	209,116,768	211,833,271

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21. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

Land

- Purchase of Lot 104 Lockley Ave, Bridgetown	0	36,364
- Purchase of Lot 115 Nelson St, Bridgetown	0	36,364
- Purchase of Lot 60 Hester St, Bridgetown	0	18,182
- Purchase of Pt Lot 150 Hampton St, Bridgetown	0	43,000
- Purchase of Pt Lot 84 Forrest St, Bridgetown	47,856	0

Buildings

- Civic Centre renewal works	0	3,700
- Depot renewal works	0	7,300
- Greenbushes Offices renewal works	0	5,588
- Bridgetown Sportsground horse stall replacements	0	6,050
- Greenbushes Bushfire Brigade	1,818	0
- Wandillup Bushfire Brigade	1,455	0
- Greenbushes hall	1,538	0

Plant and equipment

- Truck purchase	139,330	0
- Multi tyre roller purchases	262,260	0

Furniture & Equipment

- New software module	0	11,684
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Infrastructure - Other

- Septage dump point	17,367	0
- Bridgetown Information bay	24,738	0

496,362	168,232
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Payable:

- not later than one year	496,362	168,232
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(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year	0	10,194
	0	10,194

22. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	76,628	76,351	74,453
President's allowance	8,611	8,611	8,500
Deputy President's allowance	2,153	2,153	2,125
Travelling expenses	0	1,000	0
Telecommunications allowance	18,155	18,087	17,632
	<u>105,547</u>	<u>106,202</u>	<u>102,710</u>

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	549,450	687,805
Post-employment benefits	60,017	57,530
Other long-term benefits	58,157	12,659
	<u>667,624</u>	<u>757,994</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

22. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	21,202	1,974

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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23. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2018/19	
			Actual Rateable Value \$	Actual Rate Revenue \$	Actual Interim Rates \$	Actual Back Rates \$	Actual Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$	Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Shire	0.087045	1,724	27,707,110	2,411,766	11,173	1,104	2,424,043	2,411,766	10,000	1,000	2,422,766	2,329,792
Unimproved valuations												
Shire Rural	0.006317	481	184,217,000	1,163,699	(1,258)	(64)	1,162,377	1,163,699	0	0	1,163,699	1,153,487
Mining	0.075684	15	973,842	73,704	(1,246)	0	72,458	73,704	0	0	73,704	72,064
Sub-Total		2,220	212,897,952	3,649,169	8,669	1,040	3,658,878	3,649,169	10,000	1,000	3,660,169	3,555,343
Minimum payment	\$											
Gross rental valuations												
Shire	942.00	753	3,914,589	709,326	0	0	709,326	709,326	0	0	709,326	711,569
Unimproved valuations												
Shire Rural	1,168.00	250	33,480,400	292,000	(1,231)	0	290,769	292,000	0	0	292,000	265,122
Mining	523.00	15	35,935	7,845	(985)		6,860	7,845	0	0	7,845	6,933
Sub-Total		1,018	37,430,924	1,009,171	(2,216)	0	1,006,955	1,009,171	0	0	1,009,171	983,624
		3,238	250,328,876	4,658,340	6,453	1,040	4,665,833	4,658,340	10,000	1,000	4,669,340	4,538,967
Discounts/concessions (Note 23(b))							(1,390)				(1,412)	(2,053)
Prepaid rates							0				0	10,511
Total amount raised from general rate							4,664,443				4,667,928	4,547,425

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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23. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

While Council does not provide a discount for early payment of rates, it did offer the following prize for the early payment of rates in full by the due date of 27 September 2019:
 - \$600 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted

	Type	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
Landfill Site Maintenance (WARR Act Rate)	Concession	100.00%		16,575	16,575	16,019
UV Rural rate	Concession	10.00%		1,390	1,412	2,053
Hall Hire	Waiver		Various	1,636	3,500	2,638
Rates	Write-Off		Various	60	100	125
Sundry Debtors	Write-Off		Various	323	0	1,732
				19,984	21,587	22,567

Rate or Fee and Charge to which the Waiver or Concession is Granted

Circumstances in which the Waiver or Concession is Granted and to whom it was available

Objects of the Waiver or Concession

Reasons for the Waiver or Concession

Landfill Site Maintenance (WARR Act Rate)	Owners of multiple vacant properties	Recognises that owners of multiple vacant properties would generate less landfill requirements than if the land was developed.	"Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations: (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map."
UV Rural rate	Properties previously rated in the 'UV Urban Farmland' differential rating category	Recognises the higher values applied to properties within the townsite as opposed to land outside of the townsite	Council ceased the 'UV Urban Farmland' farmland differential rating category. The properties previously rated in the category were previously rated with a 15% reduction in the rate in the dollar compared to 'UV Rural' rated properties. Council now applies a concession to these properties that will be reduced by 5% in each subsequent rating year.
Hall Hire	Community groups/organisations	Support Community groups/organisations	Council considers that support of these groups affords an overall benefit to the community.

23. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	27/09/2019	0.00	0.00%	11.00%
Option Two				
First instalment	27/09/2019	0.00	5.50%	11.00%
Second instalment	27/11/2019	8.35	5.50%	11.00%
Third instalment	28/01/2020	8.35	5.50%	11.00%
Fourth instalment	30/03/2020	8.35	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	28,518	33,050	33,134
Interest on instalment plan	16,525	16,500	16,251
Charges on instalment plan	23,525	23,800	23,585
	68,568	73,350	72,970

As a result of the state of emergency which has arisen due to the COVID-19 pandemic, the Shire froze penalty interest on rates from 1 April 2020 to 30 June 2020.

SHIRE OF BRIDGETOWN-GREENBUSHES
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24. RATE SETTING STATEMENT INFORMATION

		2019/20 Budget	2019/20	2018/19
	2019/20 (30 June 2020 Carried Forward)	(30 June 2020 Carried Forward)	(1 July 2019 Brought Forward)	(30 June 2019 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	0	(7,460)	(7,460)
Less: Movement in liabilities associated with restricted cash		1,083,592	(311,228)	5,024
Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,153)	0	(70,068)
Movement in pensioner deferred rates (non-current)		(16,347)	0	(23,713)
Movement in employee benefit provisions (non-current)		11,299	0	(22,167)
Add: Loss on disposal of assets	11(a)	165,684	14,000	187,984
Add: Depreciation on non-current assets	11(b)	3,570,493	3,552,778	3,447,524
Non cash amounts excluded from operating activities		4,813,568	3,255,550	3,517,124
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4	(4,290,376)	(2,503,691)	(3,392,546)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(8,976)	(8,976)	(8,651)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a)	260,735	261,394	253,216
- Current portion of contract liability held in reserve		1,080,648	0	0
- Current portion of lease liabilities		37,927	0	0
- Employee benefit provisions		185,080	182,136	182,136
Total adjustments to net current assets		(2,734,962)	(2,069,137)	(2,965,845)
Net current assets used in the Rate Setting Statement				
Total current assets		7,862,312	3,962,512	6,938,437
Less: Total current liabilities		(2,888,930)	(1,893,375)	(2,352,164)
Less: Total adjustments to net current assets		(2,734,962)	(2,069,137)	(2,965,845)
Net current assets used in the Rate Setting Statement		2,238,420	0	1,620,428
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				
- Contract assets	26(a)			6,938,437
Total current assets at 1 July 2019				0
Total current liabilities at 30 June 2019				
- Contract liabilities from contracts with customers	26(a)			(1,879,170)
- Contract liabilities from transfers for recognisable non financial assets	26(b)			(133,588)
- Rates paid in advance	26(b)			(266,901)
Total current liabilities at 1 July 2019				(72,505)
				(2,352,164)

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25. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.70%	7,344,203	2,652,395	4,689,858	1,950
2019					
Cash and cash equivalents	1.83%	6,570,761	6,095,762	472,899	2,100

Sensitivity

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

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	73,442	65,708

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

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25. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 24 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 was determined as follows for rates receivable:

- No expected credit loss was forecast on 1 July 2019 or 30 June 2020 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

The assessment undertaken considered the potential impacts of COVID-19 on payment of rates.

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.36%	0.22%	0.00%	18.82%	
Gross carrying amount	171,596	1,831	0	3,517	176,944
Loss allowance	615	4	0	662	1,281
30 June 2019					
Trade and other receivables					
Expected credit loss	0.36%	0.11%	0.99%	12.69%	
Gross carrying amount	112,215	884	405	2,357	115,861
Loss allowance	399	1	4	299	703

The loss allowances calculated as at 30 June 2020 and 30 June 2019 are immaterial.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration.

The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	702,296	0	0	702,296	702,296
Borrowings	325,332	686,909	1,298,842	2,311,083	1,810,366
Contract liabilities	1,081,528	0	0	1,081,528	1,081,528
Lease liabilities	42,058	102,454	0	144,512	135,651
	2,151,214	789,363	1,298,842	4,239,419	3,729,841
2019					
Payables	761,305	0	0	761,305	761,305
Borrowings	325,332	875,711	1,435,363	2,636,406	2,063,582
	1,086,637	875,711	1,435,363	3,397,711	2,824,887

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26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount		AASB 15 carrying amount
Note	30 June 2019	Reclassification	01 July 2019
	\$	\$	\$
Contract liabilities - current			
Contract liabilities from contracts with customers	0	(133,588)	(133,588)
Adjustment to retained surplus from adoption of AASB 15		(133,588)	
		27(b)	

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	AASB 118 and AASB 1004 carrying amount		AASB 1058 carrying amount
Note	30 June 2019	Reclassification	01 July 2019
	\$	\$	\$
Trade and other payables			
Rates paid in advance	0	(72,505)	(72,505)
Contract liabilities from transfers for recognisable non financial assets	0	(266,901)	(266,901)
Adjustment to retained surplus from adoption of AASB 1058		(339,406)	
		27(b)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Fire, Library and Visitor Centre Services were not recognised as the fair value of the services can't be reliably estimated.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income	Note	As reported under AASB 15 and AASB 1058		
Revenue				
Rates	23(a)	4,664,443	76,999	4,741,442
Operating grants, subsidies and contributions	2(a)	2,605,244	245,847	2,851,091
Fees and charges	2(a)	1,610,232	(57,858)	1,552,374
Non-operating grants, subsidies and contributions	2(a)	803,436	835,681	1,639,117
Net result		(1,235,913)	1,100,669	(135,244)
Statement of Financial Position				
Contract assets	2(a)	57,858	(57,858)	0
Trade and other payables	14	702,296	(76,999)	625,297
Contract liabilities	15	1,081,528	(1,081,528)	0
Net assets		204,522,689	1,100,669	205,623,358
Statement of Changes in Equity				
Net result		(1,235,913)	1,100,669	(135,244)
Retained surplus		113,047,268	1,100,669	114,147,937

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire recognised lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117 (excluding short term and low value leases). These lease liabilities were measured at the present value of the AASB 108.31(e) the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The lessee's incremental borrowing rate applied to the lease liabilities on 1 July 2019 was 1.11%.

	Note	2020 \$
Discount applied using incremental borrowing rate		9,132
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 1.11%	16(b)	9,132
Lease liability - current		3,810
Lease liability - non-current		5,322
Right-of-use assets recognised at 1 July 2019		9,132

On adoption of AASB 16, the Shire recognised a right-of-use asset in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is deemed to be equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments.

Plant and equipment and lease liabilities increased by \$9,132 on 1 July 2019 resulting in no impact on retained surplus.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an AASB 16.C13,C10 asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

		Carrying amount		Carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Property, plant and equipment	9	35,649,987	(2,330,000)	33,319,987
Revaluation surplus	13	89,050,689	(2,330,000)	86,720,689

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

(b) Changes in equity due to change in accounting policies

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			115,654,005
Adjustment to retained surplus from adoption of AASB 15	26(a)	(133,588)	
Adjustment to retained surplus from adoption of AASB 1058	26(b)	(339,406)	(472,994)
Retained surplus - 1 July 2019			115,181,011

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019
			\$
Revaluation surplus - 30 June 2019			89,050,689
Adjustment to revaluation surplus from deletion of FM Reg 16	27(a)	(2,330,000)	
Adjustment to revaluation surplus from deletion of FM Reg 17	27(a)	0	(2,330,000)
Revaluation surplus - 1 July 2019			86,720,689

SHIRE OF BRIDGETOWN-GREENBUSHES
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FOR THE YEAR ENDED 30 JUNE 2020

28. TRUST FUNDS

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

	1 July 2019	Amounts Received	Amounts Paid	Amounts Transferred	30 June 2020
	\$	\$	\$	\$	\$
Accommodation - Visitor Centre	32,793	129,663	(137,732)	0	24,724
BCITF	0	17,242	(17,242)	0	0
Bridgetown Hockey Club Funds	3,882	10	0	(3,892)	0
Builders Registration Board Levy	2,817	22,955	(25,772)	0	0
Bushfire Donations	5,430	14	0	(5,444)	0
Coral Marble - Unclaimed Monies	4,522	12	0	(4,534)	0
Frank Draper - Cemetery Fees	701	2	0	0	703
Local Drug Action Group Funds	767	2	0	(769)	0
Other Visitor Centre	310	2,405	(2,639)	0	76
Ouch Festival Funds	622	1	0	(623)	0
Perry - Fee Relating To Caveat	104	0	(104)	0	0
R Welten- Overcharge TransWA Ticket	21	0	0	0	21
South West Coach Lines	410	3,869	(4,177)	0	102
Staff Dress Down Donations	925	257	0	(1,182)	0
Tidy Towns Funds	834	2	0	(836)	0
Traffic Act	0	1,024,573	(1,024,573)	0	0
TransWA	1,018	9,710	(10,579)	0	149
Accommodation Payment Returned	231	0	0	0	231
	55,387	1,210,717	(1,222,818)	(17,280)	26,006

29. CONTINGENT LIABILITIES

There were no known contingent liabilities as at 30 June 2020.

30. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the reporting date that impact on the financial statements.

SHIRE OF BRIDGETOWN-GREENBUSHES

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

31. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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32. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of the council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH To provide an operational framework for good community health.</p>	<p>Food quality, pest control, and support the operation of child health clinics.</p>
<p>EDUCATION AND WELFARE To support disadvantaged persons, the elderly, children and youth.</p>	<p>Support with the provision of day care and pre-school facilities; assistance to playgroups, retirement villages, services for senior citizens and youth, and other voluntary services.</p>
<p>HOUSING Help ensure adequate housing.</p>	<p>Maintenance of staff and rental housing.</p>
<p>COMMUNITY AMENITIES Provide services required by the community.</p>	<p>Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.</p>
<p>RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.</p>
<p>TRANSPORT To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.</p>
<p>ECONOMIC SERVICES To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.</p>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

33. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	2.20	2.09	2.00
Asset consumption ratio	0.75	0.76	0.77
Asset renewal funding ratio	1.18	1.15	1.16
Asset sustainability ratio	0.30	0.71	0.50
Debt service cover ratio	4.93	3.74	7.38
Operating surplus ratio	(0.31)	(0.35)	(0.19)
Own source revenue coverage ratio	0.58	0.57	0.57

The above ratios are calculated as follows:

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



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Bridgetown-Greenbushes

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Bridgetown-Greenbushes which comprises the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Bridgetown-Greenbushes:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

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

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Asset Sustainability Ratio as reported in Note 33 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years; and
 - b. The Operating Surplus Ratio as reported in Note 33 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 31 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Bridgetown-Greenbushes for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CARLY MEAGHER
ACTING SENIOR DIRECTOR FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 December 2020